

Deferment of Special Assessment on Principal Residence

The purpose of Public Act 225 of 1976, as amended, was to defer payment of special assessments for senior citizens or totally and permanently disabled persons who qualified under the act. Upon approval of a completed application, the State of Michigan paid the entire unpaid balance of a special assessment including delinquent, current, and future installments. At the time of the payment, a lien was recorded against the property in favor of the State of Michigan. Existing liens are removed when the deferment, plus interest, is repaid by the taxpayer or the taxpayer's estate. Public Act 331 of 2020 allows for up to four installment payments, per year on existing deferments. Further, it closes the program so that no new applications will be accepted.

[Deferment of Special Assessments on Homesteads Act, Public Act 225 of 1976](#)

[Public Act 331 of 2020](#)

[RETIRED: Affidavit Requesting Special Assessment Deferment, Form 2748](#)