

<b>OFFICE USE ONLY</b>
File No. _____

**SENIOR CITIZEN OR TOTALLY AND PERMANENTLY DISABLED PERSON'S  
AFFIDAVIT REQUESTING SPECIAL ASSESSMENT DEFERMENT**

1. First name & initial (if joint return, first names & initials of both)	Last name	2a. Your Social Security No.	3a. Your date of birth
Home address (number and street or RR#)		2b. Spouse's Social Security No.	3b. Spouse's date of birth
City, town or post office	State	ZIP Code	4. Home telephone No. (      )

**PART I - ELIGIBILITY DETERMINATION (This part to be completed by applicant)**

<b>See instructions on reverse side</b>			
5. Are you (a) citizen(s) of the United States? .....	<input type="checkbox"/> YES	<input type="checkbox"/> NO	
6. Have you been (a) resident(s) of Michigan for five years or more? .....	<input type="checkbox"/> YES	<input type="checkbox"/> NO	
7. Have you been the sole owner(s) of the homestead for five or more years? .....	<input type="checkbox"/> YES	<input type="checkbox"/> NO	
8. What is the type or purpose of the special assessment? _____			
9. When is the next installment payment due on the special assessment? .....	Month	Day	Year
10. Total household income for the past calendar year .....	\$ _____		
11. a. Is there a mortgage or land contract on your homestead? .....	<input type="checkbox"/> YES	<input type="checkbox"/> NO	
b. Has the mortgagee or land contract holder on your homestead consented to this request? (A copy of the written consent MUST BE ATTACHED) .....			
	<input type="checkbox"/> YES	<input type="checkbox"/> NO	
c. Are you totally and permanently disabled and receiving benefits under Social Security? .....			
	<input type="checkbox"/> YES	<input type="checkbox"/> NO	
12. I (we) declare under penalty of perjury that I (we) qualify for the deferment of special assessments on this homestead as defined in P.A. 225 of 1976, as amended; that I (we) have examined this affidavit and to the best of my (our) knowledge and belief it is true, correct and complete; and I (we) acknowledge that the amount of the assessment deferred will be subject to an interest rate of 1/2 of 1 percent per month or fraction of a month (6 percent per year) when the deferment is repaid to the State. <b>IF THIS DEFERMENT IS AUTHORIZED, THE STATE WILL PLACE A LIEN ON YOUR PROPERTY.</b>			
Signature	Date	Spouse's Signature	Date

**PART II - DEFERRED TAX ASSESSMENT COMPUTATION (To be completed by local assessor)**

<b>See instructions on reverse side</b>			
13. Original amount of special assessment (must be \$300.00 or more to qualify; attach tax bill) .....	\$	_____	
14. Amount paid on special assessment by owner .....	\$	_____	
15. a. Amount of assessment to be deferred (line 13 less line 14) .....	\$	_____	
b. Amount of line 15a which is delinquent (attach tax bill) to:			
	Local Unit .....	\$	_____
	County .....	\$	_____
16. Complete legal description of owned and occupied homestead:  _____			
17. I have examined the above affidavit and determined that the amount claimed is correct. The above named applicant(s) is (are) aware of the 1/2 of 1 percent per month or portion of a month interest provision. The consent of the mortgagee or land contract holder, if applicable, is attached and the requirements of P.A. 225 of 1976, as amended, have been satisfied by the applicant(s).			
Assessing Officer Signature		County	
City, Village or Township	Federal Employer I.D. No.	Assessor Telephone No. (      )	

## PURPOSE

The purpose of P.A. 225 of 1976, as amended, is to defer payment of special assessments for senior citizens who qualify under the act. (For a description of special assessments see instructions for line 8.)

The State of Michigan will pay the entire balance owing of the special assessment, including delinquent, current and future installments. At the time of payment, a lien will be recorded in favor of the State of Michigan. The lien will be subject to interest at 1/2 of 1 percent per month or fraction of a month (6 percent per year), when repaid to the State. The lien will be removed when the deferment, plus interest, is repaid by the taxpayer or the taxpayer's estate.

Senior citizens who meet the qualifications must repay the special assessment on his and/or her homestead when:

- A. The homestead or any part thereof is sold,
- B. The homestead is transferred to another,
- C. A contract to sell is entered into,
- D. One year has elapsed following the owner's death, subject to further order by the Probate Court.

**(NOTE:** P.A. 403 of 1980, as amended, provides for interest on the amount of deferment, at the rate of 1 percent per month or fraction of a month, if A, B, C or D should apply. Interest will be computed from the date of conveyance, transfer or contractual agreement.)

## QUALIFICATIONS

To qualify for the special assessment deferment you or your spouse (if jointly owned) must:

- A. Be 65 years or older at the time of filing of this affidavit.  
**(Exception:** If you or your spouse are totally or permanently disabled, the age requirement is waived by authority of P.A. 360 of 1978, as amended.)
- B. Have been a Michigan resident for 5 years or more and must have owned and occupied the homestead for 5 years or more.
- C. Be a citizen of the United States.
- D. Have a total household income not in excess of \$8,000.00. This amount shall be increased to \$10,000.00 for the determination of eligibility for a deferment after December 31, 1982. Starting January 1, 1984, household income eligibility will be determined each year by the annual average increase or decrease of the Detroit Consumer Price Index. Household income, as defined by the Income Tax Act, P.A. 281 of 1967, is the sum of federal adjusted gross income plus all income specifically excluded or exempt from the computation of federal adjusted gross income.
- E. Have a special assessment of \$300.00 or more.

## INSTRUCTIONS FOR SECTION I:

(To be completed by the applicant)

**Lines 1-4:** Enter your complete name (or names, if owned jointly), homestead address, social security number(s), date(s) of birth and home telephone number.

**Lines 5-7:** Enter your response by checking the appropriate boxes.

**Line 8:** Enter the type or purpose of the special assessment on the line provided. A special assessment is an assessment against real property calculated on a benefit or ad valorem basis. Some examples of special assessments are assessments for curbs, gutters, sewers, water, connection fees to sewers or water, sidewalks, street paving and drains. Special assessments **DO NOT** include charges for current service.

**Line 9:** Enter the date of the special assessment for which the affidavit is being made.

**Line 10:** Enter total household income from your Michigan Homestead Property Tax Credit Claim.

**Line 11:** Check the appropriate box. If the homestead is mortgaged or under land contract, written consent of the mortgagee or land contract holder allowing applicant to defer the special assessment must be attached. Indicate if you or your spouse are totally or permanently disabled.

**Line 12:** Sign and date the affidavit after reviewing all answers.

## INSTRUCTIONS TO SECTION II:

(To be completed by the assessor)

**Line 13:** Enter the original amount of the special assessment, including connection fees and all delinquent, current and future installments. To qualify for deferment this amount must be \$300.00 or more, excluding interest.

**Line 14:** Enter the total amount which has been paid on the special assessment by the owner(s).

**Line 15:** Subtract line 14 from line 13 and enter the result on line 15a. This is the amount of the lien which will be placed on the homestead. This lien may be removed at any time by paying the full amount of the assessment deferred, plus 1/2 of 1 percent interest per month or fraction of a month. Payments should be made payable to the State of Michigan and mailed to:

Local Property Services Division  
Michigan Department of Treasury  
Treasury Building  
Lansing, Michigan 48922

Enter on appropriate line 15b the amount of the special assessment included on line 15a which is delinquent.

**Line 16:** Enter the description of the homestead as recorded in tax assessment records.

**Line 17:** Sign and date this affidavit after reviewing each item to determine that the affidavit is filled out completely and correctly. Enter the county and the city, village or township for which you are the assessing officer. Enter your Local Unit Federal Employer Identification Number and your office telephone number.

When special assessments are due, submit affidavit and tax statements to the address above.