

**DEFERMENT OF SPECIAL ASSESSMENTS ON HOMESTEADS (EXCERPT)**  
**Act 225 of 1976**

**211.767 Duties of city, township, or village treasurer; collection of special assessments.**

Sec. 7.

The treasurer of any city, township, or village, required by Act No. 206 of the Public Acts of 1893, as amended, being sections 211.1 to 211.157 of the Michigan Compiled Laws, to make a return of delinquent taxes to the county treasurer, shall include in the delinquent tax roll all homesteads for which deferment of special assessments are approved, and shall enter on the delinquent tax roll opposite each such item a notation that payment is deferred pursuant to this act. In a city collecting its own delinquent taxes, the treasurer similarly shall note on the city tax record of each such property that payment is deferred pursuant to this act. The collection of special assessments deferred for all such homesteads shall be made thereafter only in accordance with this act, any law, ordinance, or charter to the contrary notwithstanding.

**History:** 1976, Act 225, Imd. Eff. Aug. 4, 1976