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Michigan Department of Treasury
2748 (Rev. 03-12)

OFFICE USE ONLY
File No.

Senior Citizen or Totally and Permanently Disabled Person's Affidavit Requesting Special Assessment Deferment

Issued under authority of Public Act 225 of 1976; MCL 211.764

This is a loan to the property owner by the State of Michigan. A lien will be placed on the property. The lien will not be removed until the loan has been repaid at the time of sale or transfer of the property.

PART 1: PERSONAL INFORMATION

First Name and Middle Initial	Last Name	Social Security Number	Date of Birth
Spouse's First Name and Middle Initial (joint return only)	**Spouse's Last Name**	**Spouse's Social Security Number**	**Spouse's Date of Birth**

Home Address (number and street or RR#)

City or Town	State	ZIP Code	Home Telephone Number

PART 2: ELIGIBILITY DETERMINATION

1. Are you (a) citizen(s) of the United States? ☐ Yes ☐ No
2. Have you been (a) resident(s) of Michigan for five years or more? ☐ Yes ☐ No
3. Are you currently and have you been the sole owner(s) of the homestead for five or more years? ☐ Yes ☐ No
4. a. Is there a mortgage or land contract on your homestead? ☐ Yes ☐ No
   b. Has the mortgage or land contract holder on your homestead contested to this request for a special assessment deferment? **(A copy of the written consent must be attached.)** ☐ Yes ☐ No
   c. Are you totally and permanently disabled and receiving benefits under Social Security? ☐ Yes ☐ No
5. Total household income for the prior calendar year
6. When is the next installment payment due on the special assessment? mm/dd/yyyy
7. What is the type or purpose of the special assessment? _____
8. *I (we) declare under penalty of perjury that I (we) qualify for the deferment of special assessments on this homestead as defined in Public Act 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 one-half of one percent per month or fraction of a month.* ***I (WE) UNDERSTAND THAT IF THIS DEFERMENT IS AUTHORIZED, THE STATE WILL PLACE A LIEN ON MY PROPERTY.***

Signature	Date	Spouse's Signature	Date

PART 3: DEFERRED TAX ASSESSMENT COMPUTATION (Local assessor must complete this section)

9. Original amount of special assessment (must be $300 or more to qualify; attach tax bill)
10. Amount paid on special assessment by owner
11. a. Amount of assessment to be deferred (subtract line 10 from line 9)
    b. Amount of line 11a which is delinquent (attach tax bill) to:
       Local Unit
       County
12. Complete legal description of owned and occupied homestead, including local parcel number
13. *I have examined the above affidavit and determined that the amount claimed is correct. The above named applicant(s) is (are) aware of the one-half of one 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 Public Act 225 of 1976, as amended, have been satisfied by the applicant(s).*

Assessing Officer Signature	County	
City, Village, or Township	**Federal Employer I.D. Number**	**Assessor Telephone Number**

Instructions for Form 2748
Senior Citizen or Totally and Permanently Disabled Person's Affidavit Requesting Special Assessment Deferment

PURPOSE

The purpose of Public Act 225 of 1976, as amended, is to defer payment of special assessments for senior citizens or totally and permanently disabled persons who qualify under the act. (For a description of special assessments, see instructions for line 7.)

The State of Michigan will pay the entire unpaid balance of the special assessment including delinquent, current, and future installments. At the time of payment, a lien on any property will be recorded in favor of the State of Michigan. The lien will be subject to interest at one-half of one percent (0.005) per month or fraction of a month (six 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.

Owners 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: Interest on the amount of deferment is increased by one percent per month or fraction of a month if A, B, or C apply, and the lien has not been paid. 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 of age or older at the time this affidavit is filed. (**Exception: If you or your spouse are totally and permanently disabled, the age requirement is waived by authority of Public Act 360 of 1978, as amended.**)
B. Have been a Michigan resident for five years or more and must have owned and occupied the homestead for five years or more.
C. Be a citizen of the United States.
D. Have a household income less than $21,887 for the year 2011. *Household income* is the total income (taxable and nontaxable) of both spouses, or of a single person maintaining a household. It is the sum of your adjusted gross income (AGI) plus all income exempt or excluded from your AGI. Total household income includes wages, salaries, and tips; net income from a business, rent, or farm; Social Security less the amount deducted for Medicare premiums; Supplemental Security Income (SSI), Department of Human Services (DHS) and Family Independence Program (FIP) benefits; child support; alimony; unemployment, workers' and veterans' disability compensation; pension benefits; interest income; gifts and winnings in excess of $300, and other sources of income for all individuals living in the household.
E. Have a special assessment of $300 or more.
F. If a mortgage or an unpaid balance on a land contract encumbers the homestead, a deferment of special assessments shall not be made without the written consent of the mortgagee or the land contract vendor. **The consent letter must state that the mortgagee or the land contract vendor understands that the lien by the State of Michigan is the 'First Lien' on the property. Said letter must be notarized at the municipality assessing office.**

PART 2: ELIGIBILITY DETERMINATION (completed by the applicant)

Lines 1 through 3: Enter your response by checking the appropriate boxes.

Line 4: Check the appropriate box. If the homestead is mortgaged or under land contract, written consent of the mortgagee or land contract holder allowing you to defer the special assessment must be attached. Indicate if you or your spouse are totally or permanently disabled.

Line 5: Enter total household income from your Michigan Homestead Property Tax Credit Claim filed with your state income tax return.

Line 6: Enter the date of the special assessment for which the affidavit is being made.

Line 7: 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. 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 8: Sign and date the affidavit after reviewing all answers.

PART 3: DEFERRED TAX ASSESSMENT COMPUTATION (completed by the assessor)

Line 9: 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 or more, excluding interest.

Line 10: Enter the total amount which has been paid on the special assessment by the owner(s).

Line 11: Subtract line 10 from line 9 and enter the result on line 11a. This is the amount of the lien that will be placed on the homestead. This lien may be removed at any time by paying the full amount of the assessment deferred, plus one-half of one percent interest per month or fraction of a month. Payments should be made payable to State of Michigan and mailed to:

Property Services Division
Michigan Department of Treasury
P.O. Box 30760
Lansing, MI 48909-8260

Enter on appropriate line 11b (Local Unit or County) the amount of the special assessment on line 11a which is delinquent.

Line 12: Enter the legal description of the homestead as recorded in tax assessment records.

Line 13: 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, your local unit federal employer identification number your office telephone number.

Submit the completed affidavit and tax statements to the address above for processing.