

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

**211.768 Termination of deferment; collection procedures; collection fees, interest, penalties, and other charges inapplicable; amount of lien for deferred special assessments.**

Sec. 8.

Upon termination of the deferment of special assessments under this act, the collection procedures of Act No. 206 of the Public Acts of 1893, as amended, and any provisions of any law, ordinance, or charter applicable to the collection of delinquent taxes in a city collecting its own delinquent taxes, suspended by the terms of this act during the period of deferment, shall again apply to the deferred special assessments the same as they would have applied had no deferment been authorized and all of the special assessments had been levied initially in the third year preceding the calendar year in which the deferment was terminated, except that the provisions of those laws, ordinances, and charters with respect to collection fees, interest, penalties, and other charges shall not be applicable to the collection of, or foreclosure of the lien for special assessments deferred hereunder. The lien for deferred special assessments shall be for the amount of the special assessments only and shall not have any additional fee, penalty, or interest added except as provided in this act.

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