

CHAPTER 33: SPECIAL ASSESSMENTS

§ 33.01 Deferment of Special Assessments for Senior Citizens.

(A) The Council may defer the payment of any special assessment on homestead property owned by a person who is 65 years of age or older, or who is retired by virtue of permanent and total disability, and the Clerk is hereby authorized to record the deferment of special assessments where the following conditions are met:

- (1) The applicant must apply for the deferment within ninety (90) days of when the assessment is adopted by the Council.
- (2) The applicant must be 65 years of age, or older, or retired by virtue of permanent and total disability.
- (3) The applicant must be the owner of the property.
- (4) The applicant must occupy the property as his/her principal place of residence.
- (5) The applicant's household income from all sources shall not exceed the low income limit as established by the Department of Housing and Urban Development as used in determining the eligibility for Section VIII housing.

(B) The deferment shall be granted for as long a period of time as the hardship exists and the conditions as aforementioned have been met. However, it shall be the duty of the applicant to notify the Clerk of any change in his/her status that would affect eligibility for deferment. Interest shall accrue during the deferment period at the same rate that was established by the resolution adopting the special assessment.

(C) The entire amount of deferred special assessments (including accumulated interest) shall be due within sixty (60) days after loss of eligibility by the applicant. If the special assessment is not paid within sixty (60) days, the Clerk shall add thereto interest at 8% per annum from the due date through December 31 of the following year and the total amount of principal and interest shall be certified to the County Auditor for collection with taxes the following year. Should the applicant plead and prove, to the satisfaction of the Council, that full repayment of the deferred special assessment would cause the applicant particular undue financial hardship, the Council may order that the applicant pay within sixty (60) days a sum equal to the number of installments of deferred special assessments outstanding and unpaid to date (including principal and interest) with the balance thereafter paid according to the terms and conditions of the original special assessment.

