

Applicants will also have the opportunity to disclose other conditions that may affect their ability to pay their taxes. This may include but is not limited to the following:

- Existence of physical/mental disabilities
- Health issues
- Outstanding financial obligations due to conditions/factors outside the individual's control
- Unemployment

It will be determined if the applicant has exhausted all potential sources of assistance. This may include but is not limited to the following:

- Federal, state and local governmental agencies
- Non-profit, charitable organizations
- Community based and service groups
- Private lending sources

The Treasurer will attempt to determine if the hardship is temporary or permanent. For temporary hardships the anticipated time to correct the situation will be determined. Permanent hardship cases will also be referred to the respective local units for future relief under MCL 211.7u.

The granting of a hardship waiver only extends the time to pay the delinquent amount due. Interest at 1½% monthly and any additional expenses continue to accrue on the parcel, increasing the tax liability. The applicant must be able to show that if granted relief from foreclosure, he or she will be able to pay the delinquent tax within twelve months of that waiver.

Hardship determination at the administrative hearing will be in the sole and absolute judgment of the County Treasurer.