

## Application for Deferment of Summer Taxes

Issued under authority of Public Act 206 of 1893, MCL 211.51.

**INSTRUCTIONS:** File this application with the Treasurer of your city, village or township. You may file your intent to defer until September 15, or until the date your summer taxes are due, whichever is later. **Do NOT file with the State Treasurer's Office.**

**NOTE:** Though filing of this form is voluntary, your tax due date will not be extended unless this form is filed. The local Treasurer may require additional documentation to verify your claim.

### PART 1: APPLICANT INFORMATION

Applicant's Name (Last, First, Initial)	Property Code Number
Address of Taxpayer's Principal Residence	Name of City, Village or Township
	Type of Municipality Where Principal Residence is Located <input type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Township

### PART 2: DEFERMENT INFORMATION

Check (1) or (2) below to identify your basis for this application. Select one choice only.

- ☐ (1) I hereby request that the treasurer of the municipality where I reside, defer the due date of the summer taxes on my principal residence identified above, without penalty or interest charges, until February 15. I certify that my gross household income for the preceding calendar year did not exceed \$40,000 and that I qualify for the deferment provided for in the General Property Tax Act under the classification marked below:
- ☐ 62 years of age or older, including the unmarried surviving spouse of a person who was 62 years of age or older at the time of death.
  - ☐ Paraplegic or Quadriplegic
  - ☐ Eligible Serviceperson, Eligible Veteran, Eligible Widow or Widower
  - ☐ Blind Person
  - ☐ Totally and Permanently Disabled
- ☐ (2) I certify that I own the above property, which is classified or used as agricultural real property, and that the gross receipts of agricultural or horticultural operations in the previous year (or the average gross receipts for such operations in the previous three years) is not less than my household income for the preceding calendar year. If approved, deferment of summer taxes without penalty or interest charges will be until February 15.

### PART 3: CERTIFICATION

*I understand that misleading or false statements on this application may subject me to penalties and interest for late payment of taxes.*

Applicant's Signature	Date
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FOR CITY, VILLAGE OR TOWNSHIP USE ONLY	
Deferment Approval Signature	Date

## Summer Tax Deferment Frequently Asked Questions (FAQs)

### Can I defer payment of my summer property tax?

An owner of eligible property may file a completed summer property tax deferment form with his or her city or township treasurer by September 15. A valid deferment permits summer property taxes to be paid by February 14 without any additional penalty interest.

Taxpayers may defer their summer State Education Tax (SET) if they meet the following criteria. Payment may be deferred until February 14 for Principal residence property owned by a taxpayer who:

Has a total household income of \$40,000 or less for tax year 2007 and future years and; is totally and permanently disabled, blind, paraplegic, quadriplegic; or an eligible serviceperson, eligible veteran, or eligible widow or widower; or is at least 62 years.

### What type of property is eligible for property tax deferment?

Residential real property which is the Principal residence of the taxpayer seeking deferment of summer taxes; Agricultural real property, if the gross receipts of the agricultural or horticultural operations in the previous year, or the average gross receipts of the operations in the previous three years, are not less than the total household income of the owner in the previous year.

### Who defines the terms disabled, blind, paraplegic, quadriplegic; or an eligible serviceperson, eligible veteran, or eligible widow or widower?

The terms are defined in the Income Tax Act of 1967, P. A. 281 of 1967. The definitions follow: “Blind” means a person with a permanent impairment of both eyes of the following status: central visual acuity of 20/200 or less in the better eye, with corrective glasses, or central visual acuity of more than 20/200 if there is a field defect in which the peripheral field has contracted to such an extent that the widest diameter of visual field subtends an angular distance of not greater than 20 degrees in the better eye. Eligible serviceperson”, “eligible veteran”, and “eligible widow or widower” means a serviceperson, veteran, or widow or widower, whose income as defined in this chapter is not more than \$7,500.00 per year unless the serviceperson, veteran, or widow or widower receives compensation paid by the veterans administration or the armed forces of the United States for service incurred disabilities and who meets the requirements of the following schedule:

War	Person	Service in War	Disability %	Taxable Value Allowance
Indian Civil Spanish-American Mexican	Veteran or veteran's widow or widower	3 months, or 1 day with discharge for service-connected disability	No requirement	\$3,500.00
World War I World War II Korean	Widow or widower of non disabled or non pensioned veteran	3 months, or 1 day with discharge for service-connected disability	No requirement	\$2,500.00
All wars or presidential executive order or presidential proclamation	Pensioned veteran or veteran's widow or widower	Any	No requirement	\$3,500.00

All wars or presidential executive order or presidential proclamation	Veteran with service-connected disability or veteran's widow or widower	Any	10–50	\$3,500.00
All wars or presidential executive order or presidential proclamation	Veteran with service-connected disability or veteran's widow or widower	Any	60 - 80	\$4,000.00
All wars or presidential executive order or presidential proclamation	Veteran with service-connected disability or veteran's widow or widower	Any	90–100	\$4,500.00
All wars or presidential executive order or presidential proclamation	Widow or widower of veteran dying in service	Any	No requirement	\$4,500.00
Current service	Serviceperson or serviceperson's widow or widower	Any	No requirement	\$3,500.00

“Paraplegic, hemiplegic, or quadriplegic” means an individual, or either 1 of 2 persons filing a joint tax return under this act, who is a paraplegic, hemiplegic, or quadriplegic at the end of the tax year.

### **What is included in total household income for the purposes of summer property tax deferment?**

Household Income is the total income (taxable and nontaxable) of both spouses or of a single person maintaining a household and other sources of income for all individuals living in the household.

It is your Adjusted Gross Income (AGI), plus all income exempt or excluded from AGI. Total household income includes - wages, salaries, tips; net income from a business, rent or farm; Social Security less the amount deducted for Medicare premiums; SSI (Supplemental Security Income), DHS (Department of Human Services) and FIP (Family Independence Program) benefits; child support; alimony; unemployment, workers' and veterans' disability compensation; pension benefits; interest income; gifts and winnings in excess of \$300.00 and other sources of income.

Household income does NOT include:

- Payments received by participants in the foster grandparent or senior companion program
- Energy assistance grants
- Government payments to a third party (e.g., a doctor) Note: If payment is made from money withheld from your benefit, the payment is part of household income. (For example, the DHS may pay your rent directly to the landlord.)
- Money received from a government unit to repair or improve your homestead
- Surplus food or food stamps
- State and city income tax refunds and homestead property tax credits
- Chore service payments (these payments are income to the provider of the service)
- The first \$300 from gambling, bingo, lottery, awards or prizes
- The first \$300 in gifts, cash or expenses paid on your behalf by a family member or friend
- Amounts deducted from Social Security or Railroad Retirement benefits for Medicare premiums

- Life, health and accident insurance premiums paid by your employer. However, if you pay medical insurance or Health Maintenance Organization (HMO) premiums for you or your family, you may deduct the cost from household income.
- Loan proceeds
- Inheritance from a spouse
- Life insurance benefits from a spouse.

### **Can I get a summer tax deferment for all properties that I own?**

You can defer the summer taxes on only your principal residence. You are required to pay the summer taxes for all other properties that you own in a timely manner. All property classified agricultural under your ownership and contributing to the household income can be deferred.

### **Where do I file a summer property tax deferment form?**

As the property owner you must file your deferment form with your local treasurer and should keep a copy for your records.

### **Who reviews and approves the tax deferment this summer?**

Your local treasurer will review the submitted tax deferment forms for completeness. If as the property owner you are requesting a summer tax deferment, you will be responsible for determining that you qualify for the deferment. If the deferment form contains any misleading or false statements, as the property owner you may be subject to penalties and late payments on the taxes deferred.

### **Can a corporation, LLC, or partnership defer summer taxes?**

No. A corporation, LLC, or partnership does not satisfy the deferment requirements of the General Property Tax Act (MCL 211.51) with respect to Principal residence property (i.e., an owner must also be a totally and permanently disabled, blind, paraplegic, quadriplegic, an eligible serviceperson, eligible veteran, or eligible widow or widower, or who is at least 62 years of age), nor the household gross income requirement of \$37,500 or less. A corporation also would not meet the following requirement for agricultural property for deferment, as this is based on the household income of the owner and not the income or profits of a corporation: " . . . if the gross receipts of the agricultural or horticultural operations in the previous year or the average gross receipts of the operations in the previous 3 years are not less than the household income of the owner in the previous year."

### **When do I have to pay the deferred summer taxes?**

Payment is due by no later than February 14. Interest and penalty payments are not assessed for the deferment period. Cities and townships may allow certain homeowners and farmers to pay deferred property taxes in the last two weeks of February without penalty or interest (see MCL 211.44(3)). County boards of commissioners may allow certain homeowners to pay deferred property taxes before May 1 without penalty or interest (see MCL 211.59(3)). Contact your local collecting treasurers for more information.