

Deferment of Summer Taxes

The Michigan General Property Tax Law allows certain homeowners to claim a deferment of their summer taxes on their principal residence. This means that the summer taxes may be paid by February 14 of the following year without incurring penalties. Deferred taxes that are not paid by February 14 are not subject to penalties or interest for the period of deferment, but are subject to penalties and interest from February 15 to February 28.

The deferment on the principal residence may be claimed by any taxpayer who is totally and permanently disabled, a blind person, paraplegic, quadriplegic, eligible serviceperson, eligible veteran, or eligible widow or widower, as these persons are defined in Chapter 9 of the Income Tax Act of 1967, Act. No. 281 of the Public Act of 1967, or who is 62 years of age or older, including the unremarried surviving spouse of a person who was 62 years of age or older at the time of death, and who for the prior taxable year had a total household income of \$40,000 or less.

ELIGIBLE SERVICEPERSON, VETERAN, AND WIDOW OR WIDOWER –
Must meet the definition in Chapter 9 of the Income Tax Act of 1967, Act No. 281 of the Public Acts of 1967, being sections 206.501 to 206.532 of the Michigan Compiled Laws.

PARAPLEGIC OR QUADRIPLEGIC – Must have partial or complete loss of both legs or both arms and both legs.

BLIND PERSON – Must meet the definition of blindness under the Federal Income Tax Code.

To be eligible, the claimant must have a total household income of \$40,000 or less in the prior taxable year, and must file an application for deferment of the summer taxes between July 1 and September 15 with the Treasurer's Office. This application may be picked up from our office, or telephone the office at 586-731-5145 to have it mailed, or it can be downloaded from the State of Michigan website at www.michigan.gov/documents/homestead1_2541_7.pdf.