Application for Deferment of Summer and Winter Taxes

See General Information on Back of Form

Applicant's Name (Last, First, Initial)	*Parcel ID Number*

Address (Number and Street)	□ *City* □ *Village* □ *Township*	*Name of City, Village, or Township*

SUMMER / WINTER DEFERMENT:

I hereby request that the treasurer of the municipality where I reside defer without penalty and interest the due date of taxes on my principal residence identified above for the following:

□ Summer Taxes Only (Payment due February 14)
□ Winter Taxes Only (Payment due April 30)
□ Summer and Winter Taxes (Payment due April 30)

□ **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, and that the Homestead Property Tax Credit Claim must be filed on or before February 14th. (and check one 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
□ Totally and Permanently Disabled

SPECIAL AGRICULTURAL SUMMER DEFERMENT:

I certify that I own the property, which is classified or used as agricultural real property, and 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.

□ Summer Taxes Only on Agricultural Property (Payment due February 14)

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*

After February 28th, please make property tax payments to:
Washtenaw County Treasurer
PO Box 8645, 200 N Main, Suite 200, Ann Arbor, MI 48107-8645.

FOR OFFICE USE ONLY	
Municipality Approval Signature	*Date*

White - Local Unit
Yellow - County Treasurer
Pink - Applicant

PLEASE WRITE FIRMLY

Rev. 9/06

GENERAL INFORMATION:

A deferment is a process which delays the paying of taxes without interest or penalty within a specified time. Payment of the taxes is essential. Summer deferments only are deferred to February 14th. Winter deferments will "pull along" the summer deferment if one has been filed. An agricultural deferment does not exist for the winter, only the summer taxes. This form has been designed to combine the summer and winter application. It must meet the September 14th deadline to be approved for both summer and winter taxes. The responsibility for approval, or rejection, of any deferment resides with the municipality – according to the MCLA 211.44: 211.51: 211.59.

File this application with the Treasurer of your city, village or township to defer, without penalty and interest, the due date of your summer and/or winter taxes. Filing of this form is voluntary, however, your due date will not be extended unless this form is filed. To defer summer and winter taxes, this application is due:

- **Summer** deferment only application deadline: September 14 (Summer payments due February 14)
- **Winter** deferment only application deadline: February 14 (Winter payments due April 30)
- **Summer and Winter** deferment application deadline: September 14 (Both payments are due April 30)

This form is issued under authority of the State of Michigan Public Act 206, 1893 as amended and the Washtenaw County Board of Commissioners Resolution dated April 18, 1979 (below).

A RESOLUTION WAIVING THE COLLECTION OF FEES ON PROPERTY TAXES FOR SENIOR CITIZENS, PARAPLEGICS, QUADRIPLEGICS, ELIGIBLE SERVICE OFFICERS, ELIGIBLE VETERANS, ELIGIBLE WIDOWS, TOTALLY AND PERMANENTLY DISABLED OR BLIND PERSONS UNDER THE PROVISIONS OF SECTION 211.59 OF THE MICHIGAN COMPLIED LAWS.

WASHTENAW COUNTY BOARD OF COMMISSIONERS
APRIL 18, 1979

WHEREAS, senior citizens and others are eligible for certain property tax credits from the State of Michigan; and

WHEREAS, those credits are not always issued to applicants prior to the March 1 deadline for payment of county property taxes; and

WHEREAS, the Washtenaw County Board of Commissioners desires not to penalize these persons through the assignment of collection and interest penalties where evidence of a tax credit can be demonstrated; and

WHEREAS, this matter has been reviewed by the County Administrator, the Corporation Counsel, the County Treasurer and the Ways & Means Committee;

NOW THEREFORE BE IT RESOLVED, that the Washtenaw County Board of Commissioners hereby provides that for taxes paid in the first year of delinquency before May 1 for a senior citizen, paraplegic, quadriplegic, eligible service officers, eligible veteran, eligible widow, totally and permanently disabled, or blind, as those persons are defined in Chapter 9 or Act No. 281 of the Public Acts of 1967, as amended, being Sections 206.501 to 206.532 of the Michigan Compiled Laws, who makes a claim before February 15 for the credit provided by Chapter 9 of Act 281 of the Public Acts of 1967, as amended, being Sections 206.501 to 206.532 of the Michigan Compiled Laws, who present a copy of the form filed for that credit to the county treasurer, who has not received the credit before March 1, and who states that the credit was needed to pay the taxes:

A. Any collection fee in excess of the fee that would have been added if the tax had been paid before February 15 shall be waived.
B. Interest paid pursuant to subsection (1) of Michigan Compiled Laws Section 211.59 shall be refunded from the General Fund of the County.
C. The local Treasurer shall indicate on the delinquent tax roll if a 1% collection fee was added to the tax collected before February 15.
D. The fees authorized and collected pursuant to the section and credited to the delinquent property tax administration fund shall be used by the Department of Treasury to pay expenses incurred in the administration of this act.

BE IT FURTHER RESOLVED, that the Board of Commissioners directs the County Administrator to notify all local units of government in the County and appropriate senior citizen, handicapped and veteran agencies of this resolution.