

**SUMMER AND  
WINTER  
DEFERMENT  
APPLICATION**

Assessor Code: 01	Social Security Number: 02
Applicant's Name (Last, First, Initial): 03	

**NOTE:** This form is issued under authority of Act 206 P.A. 1983 as amended. Filing of this form is voluntary. However, your due date will not be extended unless this form is filed.

**INSTRUCTIONS:** File this application with the Treasurer of your city, village or township. The summer portion of this application is due September 15 or the due date of your summer taxes, whichever is later. The winter portion of this application is due on or before February 15. The completion of this application on or prior to the September 15 deadline will meet both deadline dates.

Address of Taxpayer's Homestead (Number and Street Only): 04	Municipality Type and Name: (Name) 05
	<input type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Township of:

06 \_\_\_\_\_

**SUMMER AND WINTER PORTION COMBINED:** Check (A) or (B) Below to Identify basis for this portion of application. *Please note, that checking of the box labeled "B" only, will not defer the winter portion.*

(A) I hereby request that the treasurer of the municipality where I reside defer until April 30th, without penalty and interest, the due date of my summer and or winter taxes on my homestead identified above. I certify that my household income for the preceding calendar year did not exceed \$25,000 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 15th.

- 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, Quadriplegic
- Eligible Serviceperson, Eligible Veteran, Eligible Widow or Widower
- Blind Person
- Totally and Permanently Disabled

**SPECIAL SUMMER PORTION ONLY:**

(B)  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.

Applicant's Signature: I understand that misleading or false statements on this application may subject me to penalties and interest for late payment of taxes. 07	
Signature: 08	Date: 09

**Office Use Only:**

Deferment Approval Signature: 10	Date: 11
----------------------------------	----------

White Copy Remains with: Local Unit  
 Yellow Copy Goes March 1st to: County Treasurer  
 Pink Copy Goes to (Instructions in Detail on Rear): Applicant

**PLEASE WRITE FIRMLY**

## INSTRUCTIONS FOR COMPLETING THE TAX DEFERMENT APPLICATION

- 01 Leave blank, get from previous year's tax bill, or request from assessor's office.
- 02 Write your Social Security Number.
- 03 Write your Name — Last, First, Initial.
- 04 Write your residence — give number and street only.
- 05 Indicate by a check mark the type of municipality (either City, Village, or Township), and give its **NAME**.
- 06 This form is designed to defer your summer and winter taxes. Please check a box under Section A **or** Section B. **Do not** mark **both** A and B. If for example you qualified for an agricultural deferment in the summer and a senior citizen in the winter, **just check** the senior citizen box under Section A. Be sure you make note of the deadline to file as well as to pay your taxes.
- 07 **READ** number 07 before signing on line #08.
- 08 Sign **where** indicated.
- 09 **Write the** date you signed.
- 10 Municipality must approve by signature.
- 11 Municipality must provide date of approval.

## 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 are essential.

The responsibility for approval, or rejection, of any deferment resides with the municipality — according to M.C.L.A. 211.44. It does not reside with the County. The statutes which regular deferments are: M.C.L.A. 211.44; 211.51; 211.59.

An agricultural deferment **does not** exist for the winter, only the summer.

Summer deferments only **are** deferred to February 15th only. Winter deferments will "pull along" the summer deferment if one has been filed.

Summer Deferment deadline **only**: September 15th

Winter Deferment deadline **only**: February 15th

This form has been **designed** to combine the summer **and** winter application. It **must** meet the September 15th deadline to be approved for **both** summer and winter.