City of Southfield – Treasurer's Office
Summer Property Tax Deferment
Application & Checklist

SUMMER TAX DEFERMENTS

A deferral (delay) of the payment of SUMMER TAXES until February 14th is available only on the principal residence of property owners who meet the following qualifications:

- ☐ Age 62 or older (and eligible surviving spouse) **OR**
- ☐ Hemiplegic, Paraplegic or Quadriplegic or Blind **OR**
- ☐ Totally and Permanently Disabled (Bring 1040A, Sched. 3 or 1040, Sched. R) **OR**
- ☐ Eligible Serviceperson/Veteran (and surviving spouse)

AND

- ☐ <u>Household</u> income (including Social Security/Pension, etc.) does not exceed $40,000.

To obtain a deferment, an application <u>must be filed EACH YEAR</u> **by September 15th** with the Southfield Treasury department. Please bring the following required documents (tax forms must be for the preceding calendar year):

- ☐ MI Application for Deferment of Summer Taxes <small>Michigan Department of Treasury 471</small>
- ☐ Your MI Homestead Property Tax Credit (Form MI-1040CR <u>must be filed</u>)
  - o *including* all tax forms W-2, 1099, SSA-1099, or Schedule C or E
- ☐ Valid MI Driver's License or State ID
- ☐ Your Summer Tax Bill
  - o Owner name on bill is applicant.
  - o Confirm 100% PRE (Homestead/Principal Residence)

I certify that this property is my Principal Residence, my total gross household income for the preceding calendar year did not exceed $40,000, that the documentation submitted is complete and accurate, and that I qualify under the above requirements for the deferment. I understand that disqualification may make my property subject to interest/penalty charges.

_____   _____

Property Address   Parcel ID#

_____   _____

Signature of eligible property owner   Date

Application for Deferment of Summer Taxes

Issued under the 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 before September 15, or before the date your summer taxes are due, whichever is later. **Do NOT file this application with the Michigan Department of Treasury.**

NOTE: Though filing 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

Last Name	First Name	M.I.
Telephone Number	Property Identification Number	
Address of Principal Residence (street number and name, city, state, ZIP code)	Name of City, Township, or Village (taxing authority)	
	☐ City ☐ Township ☐ Village	

PART 2: DEFERMENT INFORMATION

I hereby request that the Treasurer of the above-noted municipality defer the due date of the summer taxes on the property identified above, without penalty or interest charges, until February 15 (payment must be received on or before February 14 to avoid penalty and interest) based on the following qualification:

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

☐ 1. **Principal Residence:**

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, Hemiplegic, or Quadriplegic

   ☐ Eligible Serviceperson, Eligible Veteran, Eligible Widow or Widower

   ☐ Blind Person

   ☐ Totally and Permanently Disabled

☐ 2. **Agricultural Real Property:**

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) are not less than my household income for the preceding calendar year or the combined household incomes in the previous year of the individual members of a limited liability company or partners of a partnership that owns the agricultural real property.

PART 3: CERTIFICATION

I understand that if this deferment is approved, the deferred taxes must be paid on or before February 14 in order to avoid penalty and interest. I also understand that misleading or false statements on this application may subject me to penalties and interest for late payments of taxes.

Applicant's Signature	Date

FOR CITY, VILLAGE, OR TOWNSHIP USE ONLY

Deferment Approval Signature	Date