

Sample Notice of Availability of Deferment

[MCL 211.51\(5\)\(a\)](#) requires a treasurer to either: 1) publish a notice of availability of deferment in a newspaper or 2) include the notice as an insertion with the tax bill.

The sample below is designed as an insertion letter, but could be adapted for a newspaper notice by removing the greeting and salutation and replacing them with a title such as: **Grassroots Township Notice of Availability of Summer Tax Deferment.**

Dear Taxpayer:

Summer tax bills are sent out as of July 1, and the 2008 bill must be paid by September 15 in order to avoid any interest penalty.

Availability of Deferment

Under MCL 211.51, property taxpayers may defer until February 17, 2009, without penalty or interest, the due date of their summer taxes on their principal residence, if their gross household income for the preceding calendar year did not exceed \$40,000 and they are:

- a) 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;
- b) A paraplegic or quadriplegic;
- c) An eligible serviceperson, eligible veteran, or their eligible widow or widower;
- d) A blind person; or
- e) A totally and permanently disabled person.

Property that is classified or used as agricultural property may qualify if the gross receipts of the agricultural or horticultural operation in the previous year (or the average gross receipts for such operations in the previous three years) are not less than the household income of the owner for the preceding calendar year.

Persons applying for a deferral must certify that they qualify for the deferment on a form available through ("*my office*" or *if using as a newspaper notice without letterhead, include your address/contact information here*) in order to receive the deferral. The form must be completed each year in order to have taxes deferred without penalty in any given year. The form must be filed with my office no later than September 15, 2008, to receive the deferral.

[If you intend to hold specific tax collection hours you may wish to insert them and the location for paying taxes here.]

Sincerely,

**John/Jane Doe, Treasurer
Grassroots Township**