



**House  
Legislative  
Analysis  
Section**

Olds Plaza Building, 10th Floor  
Lansing, Michigan 48909  
Phone: 517/373-8486

**SUMMER TAX DEFERRAL**

**House Bill 4787**

**Sponsor: Rep. Sal Rocca**

**Committee: Taxation**

**Complete to 5-5-92**

**A SUMMARY OF HOUSE BILL 4787 AS INTRODUCED 5-6-91**

The General Property Tax Act requires a local unit of government that collects summer property taxes to defer the collection until the following February 15 for homestead property of a taxpayer with a household income of \$20,000 or less who is totally and permanently disabled, blind, paraplegic, quadriplegic, a senior citizen, an eligible person in military service, an eligible veteran, or an eligible widow. The bill would allow summer taxes to be deferred until March 15; would change the income threshold to \$25,000 or less; and would refer to persons 62 years of age or older rather than senior citizens.

**MCL 211.51**

**House Bill 4787 (5-5-92)**