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RAISE INCOME THRESHOLD FOR DEFERRAL OF SUMMER TAXES

House Bill 4705

Sponsor: Rep. Sal Rocca

Committee: Senior Health, Security and
Retirement

Complete to 10-15-03

A SUMMARY OF HOUSE BILL 4705 AS INTRODUCED 5-20-03

The General Property Tax Act requires a local unit of government that collects a summer property tax to defer its collection for the homesteads of certain taxpayers at their request. Among those eligible for deferral are taxpayers who are totally and permanently disabled, blind, paraplegic, eligible servicepersons, veterans, and their widows or widowers, or 62 years of age or older (and an unremarried surviving spouse of any age) and who had a household income of \$25,000 or less in the prior tax year. House Bill 4705 would increase the household income threshold to \$35,000. (The term “homestead” refers to an owner-occupied principal residence and will be replaced with the term “principal residence” effective January 1, 2004, but will refer to the same property.)

[Property owners must file a claim for deferment with the local treasurer by September 15 or by the time the tax would become subject to interest or late penalty charges. Summer taxes are then deferred until the following February 18 without any interest or penalty. Household income is defined to include all income received by all persons of a household in a tax year while members of the household.]

MCL 211.51

House Bill 4705 (10-15-03)

Analyst: C. Couch

■ This analysis was prepared by nonpartisan House staff for use by House members in their deliberations, and does not constitute an official statement of legislative intent.