



Jennifer M. Nash
LIVINGSTON COUNTY TREASURER

LIVINGSTON COUNTY COURTHOUSE

200 E. Grand River
Howell, Michigan 48843-2398

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Winter Tax Deferment Instructions

The real property tax deferment program allows property owners meeting strict eligibility requirements to postpone payment of taxes, subject to various timelines and possible fees and interest pursuant to M.C.L. 211.59(3), as amended.

The deferment allows you time to pay your winter taxes between March 1 – April 30 without penalty or interest. Deferment Applications must be submitted each tax year.

Instructions for applying for deferment of winter taxes:

- 1) The attached “Application for Deferment of Winter Taxes” must be filed with the County Treasurer’s Office before February 14
- 2) The MI-1040CR form must be filed before February 15
- 3) Taxpayer must present a copy of the MI-1040CR at the time payment is made
- 4) Taxpayer must not have received their credit/refund prior to March 1
- 5) Taxpayer must pay the property taxes on or before April 30 of the year claimed on their income tax



Livingston County Treasurer

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APPLICATION FOR DEFERMENT OF WINTER TAXES

Filing of this form is voluntary. However, your tax due date will not be extended unless this form is filed. **This form must be submitted each tax year to the County Treasurer's Office to be eligible for the deferments.**

INSTRUCTIONS: File this application with the County Treasurer before February 14.

Applicant's Name

Property Number

Address of Taxpayer's Homestead

_____ City _____ Township _____ Village of: _____

CHECK BELOW TO IDENTIFY BASIS FOR THIS APPLICATION:

I hereby request that the Treasurer of the County where I reside defer until April 30th without penalty or interest, the due date of my winter taxes on my homestead identified above. **I certify 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.
- _____ Deaf, Blind, Hemiplegic, Paraplegic, Quadriplegic
- _____ Totally and Permanently Disabled
- _____ Eligible Service Person or Eligible Veteran

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.

Signature _____ Date _____