An owner of eligible property may file a completed summer property tax deferment with our office before September 14. A valid deferment permits summer property taxes to be paid on or before February 14 without any additional penalty and interest.

Taxpayers may defer their summer property tax, on their principal residence, if they meet the following criteria:

* Has a total gross household income of $40,000 or less for the preceding tax year, AND
* Is totally and permanently disabled, blind, paraplegic, hemiplegic, quadriplegic, OR
* Is an eligible serviceperson, eligible veteran, or eligible widow or widower, OR
* Is at least age 62

Requests for application can be made in person during regular office hours, by mail phone or fax. Or applications are available on line at the [Michigan Department of Treasury](http://www.michigan.gov/treasury/), type Form 471 in the search box for the application and two pages of FAQs.

Hardship / Poverty Exemption is also available if you meet certain income requirements.  This can be found on the Board of Review [web page](http://dev.liaa.org/bluelake2019/reviewboard.asp).