



April 23, 2019

Dear Property Owner:

You have been selected to receive this letter because: 1) you are a property owner, and, 2) you may have met the requirements for these programs. There are two separate programs in relation to your property tax that we would like you to know about. They are as follows:

**Senior Citizen Exemption for Deferring July Tax to December Tax Roll Without Penalty**

You may defer (not pay) your July taxes and have these taxes put on the December tax roll **without penalties** of any kind, if you meet the following qualifications:

1. You are a homeowner in the City of Mason.
2. You have resided in that home for at least the entire previous calendar year.
3. Your total household income for the preceding year did not exceed \$40,000.
4. You qualify for the deferment provided in the General Property Tax Act, as amended, under one of the classifications listed below:
  - A. Senior Citizen - 62 years old or older by December 31, 2019
  - B. Paraplegic, Quadriplegic
  - C. Eligible Serviceman, Eligible Veteran or Eligible Widow
  - D. Blind Person
  - E. Totally and Permanently Disabled

The purpose of this is to enable senior citizens and other eligible persons who qualify to file for their State Income Tax early in January—or in some cases, December—so they can get their State Income Tax refunds back and then pay the whole year's taxes without penalties or interest. This is all done by State Law.

## **Senior Citizen Exemption from Refuse Collection Assessment**

This exemption provides that you do not have to pay for the yearly refuse collection which appears on your July taxes, if you qualify as follows:

1. You are a homeowner in the City of Mason.
2. You have resided in that home for at least the entire previous calendar year.
3. The total adjusted gross income of all household members for the preceding year did not exceed **\$31,038**.
4. You are 65 years old or will be 65 years old by the end of the year being applied for.
5. You meet qualifications 2, 3, and 4 and have a life lease on the property. A copy of the life lease provision as recorded with the Ingham County Register of Deeds should be attached to the Refuse Exemption Form.

The purpose of this exemption is to allow free refuse collection for low-income senior citizens. It is a service provided by the Mason City Council for eligible residents within the City of Mason.

If you qualify for either or both of these exemptions, please fill out the enclosed forms and return them to us **immediately. WE NEED TO KNOW AS SOON AS POSSIBLE SO THAT WE DO NOT INCLUDE THE REFUSE CHARGE ON YOUR JULY TAX BILL.**

The income is the total adjusted gross income of all household members as reported on your Federal Income Tax form for the year ending December 31, 2018. These forms must be filled out each and every year in order to receive one or both exemptions.

If you have any questions concerning this matter, please do not hesitate to contact my office.

Yours Truly,  
*Emily Bartlett*  
Emily Bartlett  
City Accountant

Enclosures

# Application for Deferment of Summer Taxes

Issued under the authority of Public Act 206 of 1893; MCL 211.51

**INSTRUCTIONS:** File this application with the treasurer of your city, village, or township. You may file your intent to defer before September 15, or before the date your summer taxes are due, whichever is later. **Do NOT file this application with the Michigan Department of Treasury.**

**NOTE:** Though filing this form is voluntary, your tax due date will not be extended unless this form is filed. The local treasurer may require additional documentation to verify your claim.

PART 1: APPLICANT INFORMATION		
Last Name	First Name	M.I.
Telephone Number	Property Identification Number	
Address of Principal Residence (street number and name, city, state, ZIP code)	Name of City, Township, or Village (taxing authority)	
	<input type="checkbox"/> City	<input type="checkbox"/> Township <input type="checkbox"/> Village

## PART 2: DEFERMENT INFORMATION

I hereby request that the Treasurer of the above-noted municipality defer the due date of the summer taxes on the property identified above, without penalty or interest charges, until February 15 (payment must be received on or before February 14 to avoid penalty and interest) based on the following qualification:

(Check 1 or 2 below to identify your basis for this application. Select one choice only.)

1. **Principal Residence:**

I certify that my gross household income for the preceding calendar year did not exceed \$40,000 and 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
- Paraplegic, Hemiplegic, or Quadriplegic
- Eligible Serviceperson, Eligible Veteran, Eligible Widow or Widower
- Blind Person
- Totally and Permanently Disabled

2. **Agricultural Real Property:**

I certify that I own the above property, which is classified or used as agricultural real property, and that the gross receipts of agricultural or horticultural operations in the previous year (or the average gross receipts for such operations in the previous three years) are not less than my household income for the preceding calendar year or the combined household incomes in the previous year of the individual members of a limited liability company or partners of a partnership that owns the agricultural real property.

## PART 3: CERTIFICATION

*I understand that if this deferment is approved, the deferred taxes must be paid on or before February 14 in order to avoid penalty and interest. I also understand that misleading or false statements on this application may subject me to penalties and interest for late payments of taxes.*

Applicant's Signature	Date
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### FOR CITY, VILLAGE, OR TOWNSHIP USE ONLY

Deferment Approval Signature	Date
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**SENIOR CITIZEN REFUSE EXEMPTION**

NOTE: This Application should be returned to the Treasurer's office before **May 24, 2019**, to ensure that the refuse charge does not appear on the Summer Tax statement. The deadline for adjustments is **September 15th**.

Address: \_\_\_\_\_

Parcel Number: \_\_\_\_\_

Phone Number: \_\_\_\_\_

Date of Birth: \_\_\_\_\_

Is the total **adjusted gross income** of **all** household members **more than** **\$31,038** based on the calendar year 2018? YES\_\_ NO\_\_

Do you live at the above property address? YES\_\_ NO\_\_

Have you been there at least one year? YES\_\_ NO\_\_

Is this a single-family home? YES\_\_ NO\_\_ (If "NO", how many units?\_\_)

Are you the property owner of record or have a life lease? YES\_\_ NO\_\_

You are 65 years of age or will be 65 years of age by December 31, 2019? YES\_\_ NO\_\_

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The above-named applicant states that the above-given information is true and complete and claims exemption under the Mason City Council Refuse Exemption.

\_\_\_\_\_  
Applicant Signature

Date: \_\_\_\_\_