

Summer Taxes

Summer taxes are sent out by July 1st, and are payable July 1st through September 14th without penalty or interest. Beginning September 15th through September 30th a 1% interest charge will be added. An additional 1% per month will be added on the 1st of each month to the unpaid balance. Please contact the Treasurer for current balance due, if paying after September 14th.

Deferment of Summer Taxes

Section 51, Act 503, PA 1982, I.E.12/31/82 Enrolled H.B. 5485 as amended expands on those properties which qualify for the deferment to postpone the summer tax. Homestead property of a taxpayer who is permanently disabled, blind, paraplegic, senior citizen (either spouse is 62 or older), serviceman, eligible veteran or eligible widow qualifies for the deferment if the total household income for the prior tax year was \$40,000.00 or less, including social security.

Property which is classified or used as agricultural real property, and 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) is not less than my household income for the preceding calendar year.

If you qualify for any of the above mentioned deferments and wish to postpone payment of the summer tax, please contact the Parma Township Office. The application for deferment and proof of eligibility must be filed no later than September 15. If deferred, your payment must be received on or before February 14 to avoid penalty and interest.

Winter Taxes

The winter tax bill is sent by December 1st and is payable December 1st through February 14th without penalty or interest. Beginning February 15th a 3% penalty will be added. Beginning March 1st all past due taxes must be paid to the Jackson County Treasurers Office located at 120 W. Michigan Avenue. Please call the Jackson County Treasurer's Office for current balance due.

After receiving your bill review it carefully. Please make sure that your Primary Residence exemption percentage is correct. If a correction is needed, please call the assessor so that an adjustment can be made by the July or December Board of Review.