



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY

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GOVERNOR

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**DATE:** June 11, 2013  
**TO:** Assessors and Equalization Directors  
**FROM:** State Tax Commission  
**SUBJECT:** Summer Tax Bills and Due Dates

The State Tax Commission has received a significant number of inquiries regarding Summer Tax Bills and when they are due.

MCL 211.905b(10) indicates in part:

(10) The tax levied under this act that is collected by a city pursuant to this section on a date other than a date it collects city taxes shall be subject to the same fees and charges a city may impose under section 44 of the general property tax act, 1893 PA 206, MCL 211.44, except that a city may impose the administration fee on the tax levied under this act that is billed in the summer even if the fee is not imposed on taxes billed in December. **The tax levied under this act that is collected pursuant to this section on or before September 14 of each year by a city that collects school taxes on a date other than the date it collects city taxes shall be without interest, but the tax levied under this act that is collected after September 14 in each year shall bear interest at the rate imposed by section 59 of the general property tax act,**

MCL 211.44a indicates in part:

(6) Interest shall be added to taxes collected after September 14 at that rate imposed by section 78a on delinquent property tax levies that became a lien in the same year. However, **if September 14 is on a Saturday, Sunday, or legal holiday, the last day taxes are due and payable before interest is added is on the next business day and interest shall be added to taxes that remain unpaid on the immediately succeeding business day.**

MCL 211.44 indicates in part:

(2) The expense of preparing and mailing the statement shall be paid from the county, township, city, or village funds. Failure to send or receive the notice does not prejudice the right to collect or enforce the payment of the tax. **The township treasurer shall remain in the office of the township treasurer at some convenient place in the township from 9 a.m. to 5 p.m. to receive taxes on the following days:**

(a) At least 1 business day between December 25 and December 31 unless the township has an arrangement with a local financial institution to receive taxes on behalf of the township treasurer

and to forward that payment to the township on the next business day. The township shall provide timely notification of which financial institutions will receive taxes for the township and which days the treasurer will be in the office to receive taxes.

(b) The last day that taxes are due and payable before being returned as delinquent under section 78a(2).

**(c) For the collection of a summer tax levy, the last day taxes are due and payable before interest is added under section 44a(5).**

Based upon these sections of the Act, the State Tax Commission advises that the summer tax bills can be paid on September 16, 2013 without interest. Payments made after September 16 would be subject to interest.