



# Office of the County Treasurer

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## Winter Tax Deferment Instructions

### For Township and City Treasurers

The following procedures apply to the administration of Winter Tax Deferment applications in your jurisdiction. Please follow these steps to ensure consistent compliance with statutory requirements.

#### 1. Make Applications Available

- Ensure the **Winter Tax Deferment Application** is readily available to taxpayers by mail, in person, and online.
- Publicize availability through your office, local postings, and your township/city website.

#### 2. Receive and Review Applications

- Accept completed applications from taxpayers.
- Verify that the application is **signed and dated**.
- Confirm that it is submitted **on or before March 2, 2026**.
- Verify that the taxpayer has applied for **Homestead Property Tax Credit**
  - Review presented copy from taxpayer

#### 3. Verify Parcel Eligibility

- Confirm the applicant meets criteria for deferment (e.g., age, disability, income level, service status).
- Verify that the parcel(s) listed on the application meet eligibility requirements.
  - 100% PRE

#### 4. Approval and Signature

- Sign approved applications as the local treasurer.
- For denied applications, notify the taxpayer in writing with the reason for denial.

#### 5. Recordkeeping

- Maintain copies of all applications—approved and denied—in accordance with your office's **record retention schedule**.
- Store records securely and in compliance with confidentiality requirements.

## 6. BS&A Tax Program Entry

- Mark **approved parcels** as “Deferred” in the **BS&A Tax** software promptly upon approval.
- Double-check data entry for accuracy.

## 7. Settlement Reporting

- Prepare a complete list of all parcels with approved winter tax deferments.
- Provide this list to the **County Treasurer** at the time of **settlement**.

### Questions or Assistance:

Contact the **Van Buren County Treasurer’s Office** for guidance on eligibility, application forms, or settlement reporting requirements.