

2023

Tax Collection Dates

Clinton County

Summer Taxes – The Last Day to pay taxes without interest/penalty is Thursday, September 14th MCL 211.44(2)(c). Thursday, September 14th is the last day to file for the Summer Deferment MCL 211.51(7). Treasurers **must** hold office hours from 9am to 5pm.

Village Taxes - The Last Day Village Treasurers are able to collect the tax is Thursday, September 14th MCL 211.44. Treasurers **must** hold office hours from 9am to 5pm. Friday, September 15th delinquent Village taxes are turned over to the County Treasurer.

December Collection Dates – December 25 through December 31. Treasurers **must** choose one day (unless a bank assists in collection) MCL 211.44(2)(a).

Winter Taxes - The Last Day to pay taxes without interest/penalty is Wednesday, February 14th MCL 211.44. Treasurers **may** choose to hold office hours.

Thursday, February 29, 2024 - The Last Day local unit treasurers are able to collect the tax MCL 211.44(2)(b). Treasurers **must** hold office hours from 9am to 5pm.

Friday, March 1, 2024 – Delinquent Real Taxes turned over to the County Treasurer. MCL 211.78a(2)

MCL 8.6 This section applies to the statutes and administrative rules. In computing a period of days, the first day is excluded and the last day is included. If the last day of any period or a fixed or final day is a Saturday, Sunday or legal holiday, the period or day is extended to include the next day which is not a Saturday, Sunday or legal holiday.

Public Act 352 of 2008, effective December 23, 2008, amended MCL 211.78a(2) to require that "if the last day in a year that taxes are due and payable before being returned as delinquent is on a Saturday, Sunday, or legal holiday, the last day taxes are due and payable before being returned as delinquent is on the next business day and taxes levied in the immediately preceding year that remain unpaid shall be returned as delinquent on the immediately succeeding business day," extending the period in keeping with MCL 8.6.