

# HOUSE BILL No. 4473

March 5, 1991, Introduced by Reps. Dobronski, Olshove, DeBeaussaert, Profit, Gire, Stallworth, Webb, Strand, Jaye, Baade, Clarke, Pitoniak and Varga and referred to the Committee on Taxation.

A bill to amend Act No. 206 of the Public Acts of 1893,  
entitled as amended

"The general property tax act,"

as amended, being sections 211.1 to 211.157 of the Michigan  
Compiled Laws, by adding section 7c.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Section 1. Act No. 206 of the Public Acts of 1893, as  
2 amended, being sections 211.1 to 211.157 of the Michigan Compiled  
3 Laws, is amended by adding section 7c to read as follows:

4 SEC. 7C. (1) AS USED IN THIS SECTION, "HOMESTEAD" AND  
5 "HOUSEHOLD INCOME" MEAN THOSE TERMS AS DEFINED IN SECTION 508 OF  
6 THE INCOME TAX ACT OF 1967, ACT NO. 281 OF THE PUBLIC ACTS OF  
7 1967, BEING SECTION 206.508 OF THE MICHIGAN COMPILED LAWS.

8 (2) THE HOMESTEAD OF A PERSON WHO IS 62 YEARS OF AGE OR  
9 OVER, AND WHOSE HOUSEHOLD INCOME FOR THE IMMEDIATELY PRECEDING

1 CALENDAR YEAR WAS NOT MORE THAN \$20,000.00, IS EXEMPT FROM TAXES  
2 ASSESSED FOR SCHOOL OPERATING PURPOSES UNDER THIS ACT.

3 (3) A PERSON ELIGIBLE TO CLAIM THE EXEMPTION SHALL FILE WITH  
4 THE LOCAL ASSESSING OFFICER A CLAIM FOR EXEMPTION, WHICH SHALL BE  
5 IN AFFIDAVIT FORM AS PROVIDED BY THE DEPARTMENT OF TREASURY. THE  
6 CLAIM FOR EXEMPTION SHALL BE FILED DURING THE PERIOD BEGINNING  
7 WITH THE TAX DAY OF EACH YEAR AND ENDING AT THE TIME OF FINAL  
8 ADJOURNMENT OF THE LOCAL BOARD OF REVIEW. THE CLAIM FOR EXEMP-  
9 TION MAY BE USED BY THE LOCAL ASSESSOR AND THE LOCAL TREASURER TO  
10 DETERMINE ELIGIBILITY FOR THE EXEMPTION AND THE DEPARTMENT OF  
11 TREASURY FOR STATISTICAL OR AUDIT PURPOSES, BUT SHALL NOT BE OPEN  
12 FOR PUBLIC INSPECTION.

13 (4) WHEN A TAX ROLL THAT INCLUDES PROPERTY FOR WHICH AN  
14 EXEMPTION IS CLAIMED UNDER THIS SECTION IS PLACED IN THE HANDS OF  
15 A CITY, VILLAGE, OR TOWNSHIP TREASURER FOR COLLECTION, THE TREA-  
16 SURER SHALL PREPARE A STATEMENT IN A FORM RECOMMENDED BY THE  
17 DEPARTMENT OF TREASURY INCLUDING ALL OF THE FOLLOWING:

18 (A) A DESCRIPTION OF EACH PARCEL OF PROPERTY FOR WHICH AN  
19 EXEMPTION IS CLAIMED UNDER THIS SECTION.

20 (B) THE NAME AND ADDRESS OF EACH PERSON ENTITLED TO THE  
21 EXEMPTION.

22 (C) THE AMOUNT OF TAXES ASSESSED AGAINST EACH PARCEL OF  
23 PROPERTY.

24 (D) THE TOTAL AMOUNT OF EXEMPT TAXES.

25 (5) FOR A COOPERATIVE HOUSING CORPORATION, THE TOWNSHIP  
26 TREASURER SHALL APPORTION THE STATE EQUALIZED VALUATION ON WHICH  
27 TAXES ARE COMPUTED UNDER THE GENERAL AD VALOREM PROPERTY TAX OF

1 THE WHOLE COOPERATIVE TO THE UNIT FOR WHICH REIMBURSEMENT IS  
2 CLAIMED IN THE SAME PROPORTION AS THE VALUE OF THE UNIT FOR WHICH  
3 REIMBURSEMENT IS CLAIMED BEARS TO THE VALUE OF THE COOPERATIVE.

4 (6) THE CITY, VILLAGE, OR TOWNSHIP TREASURER SHALL FORWARD  
5 THE STATEMENT TO THE DEPARTMENT OF TREASURY. UPON VERIFICATION  
6 OF THE STATEMENT, THE STATE TREASURER SHALL DRAW A WARRANT UPON  
7 THE STATE TREASURY FOR THE TOTAL AMOUNT OF TAX REVENUES LOST BY  
8 THE LOCAL TAXING UNIT AS A RESULT OF THE EXEMPTION ALLOWED BY  
9 THIS SECTION AS SHOWN BY THE STATEMENT AND FORWARD THE WARRANT TO  
10 THAT CITY, VILLAGE, OR TOWNSHIP TREASURER.

11 (7) THE DEPARTMENT OF TREASURY SHALL ESTIMATE, AS ACCURATELY  
12 AS POSSIBLE, THE AMOUNT OF MONEY NECESSARY TO MEET THE EXPENSE OF  
13 ADMINISTERING THIS SECTION DURING EACH YEAR, AND THE EXPENSE  
14 SHALL BE MET BY A SPECIFIC APPROPRIATION INCLUDED IN THE BUDGET.

15 Section 2. This amendatory act shall take effect December  
16 31, 1992.