



HOUSE BILL No. 5019

August 31, 1993, Introduced by Reps. Bullard, Dobb, Kukuk and Galloway and referred to the Committee on Taxation.

A bill to amend section 7u of Act No. 206 of the Public Acts of 1893, entitled as amended

"The general property tax act,"

as added by Act No. 142 of the Public Acts of 1980, being section 211.7u of the Michigan Compiled Laws.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Section 1. Section 7u of Act No. 206 of the Public Acts of
2 1893, as added by Act No. 142 of the Public Acts of 1980, being
3 section 211.7u of the Michigan Compiled Laws, is amended to read
4 as follows:

5 Sec. 7u. (1) The real and personal property of persons who,
6 in the judgment of the ~~supervisor~~ ASSESSOR and board of review,
7 by reason of poverty, are unable to contribute toward the public
8 charges is exempt from taxation under this act.

1 (2) TO BE CONSIDERED FOR EXEMPTION UNDER THIS SECTION, A
2 PERSON SHALL DO ALL OF THE FOLLOWING:

3 (A) OWN AND OCCUPY AS A PERMANENT RESIDENCE THE PROPERTY FOR
4 WHICH AN EXEMPTION IS REQUESTED.

5 (B) FILE AN APPLICATION WITH THE ASSESSOR ON A FORM PROVIDED
6 BY THE LOCAL ASSESSING UNIT, ACCOMPANIED BY FEDERAL AND STATE
7 INCOME TAX RETURNS FOR ALL PERSONS RESIDING ON THE PROPERTY,
8 INCLUDING ANY PROPERTY TAX CREDIT RETURNS, FILED IN THE IMMEDI-
9 ATELY PRECEDING YEAR.

10 (C) PRODUCE A VALID DRIVER'S LICENSE OR OTHER FORM OF IDEN-
11 TIFICATION IF REQUESTED BY THE ASSESSOR.

12 (D) PRODUCE A DEED, LAND CONTRACT, OR OTHER EVIDENCE OF
13 OWNERSHIP OF THE PROPERTY FOR WHICH AN EXEMPTION IS REQUESTED IF
14 REQUIRED BY THE ASSESSOR.

15 (E) MEET THE FEDERAL POVERTY GUIDELINES.

16 (3) THE APPLICATION FOR AN EXEMPTION UNDER THIS SECTION
17 SHALL BE FILED AFTER JANUARY 1 AND ON OR BEFORE THE LAST DAY OF
18 THE BOARD OF REVIEW.

19 (4) THE GOVERNING BODY OF THE LOCAL ASSESSING UNIT SHALL
20 DETERMINE AND MAKE AVAILABLE TO THE PUBLIC THE POLICY AND GUIDE-
21 LINES THE LOCAL ASSESSING UNIT USES FOR THE GRANTING OF EXEMP-
22 TIONS UNDER THIS SECTION. THE GUIDELINES SHALL INCLUDE BUT NOT
23 BE LIMITED TO THE FOLLOWING:

24 (A) THE MAXIMUM DECREASE IN ASSESSMENT ALLOWED AND THE MAXI-
25 MUM NUMBER OF TIMES AN EXEMPTION MAY BE GRANTED.

26 (B) SPECIFIC INCOME AND ASSET REQUIREMENTS REGARDING FAMILY
27 SIZE, TOTAL HOUSEHOLD INCOME, AND OTHER ASSETS.

1 (C) THE PERCENTAGE OF HOUSEHOLD INCOME THAT PROPERTY TAXES
2 MUST EXCEED IN ORDER TO QUALIFY.