

# HOUSE BILL No. 5420

March 17, 1994, Introduced by Reps. Jaye and Shugars and referred to the Committee on Taxation.

A bill to amend section 53b of Act No. 206 of the Public Acts of 1893, entitled as amended  
"The general property tax act,"  
as amended by Act No. 14 of the Public Acts of 1985, being section 211.53b of the Michigan Compiled Laws.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Section 1. Section 53b of Act No. 206 of the Public Acts of  
2 1893, as amended by Act No. 14 of the Public Acts of 1985, being  
3 section 211.53b of the Michigan Compiled Laws, is amended to read  
4 as follows:

5 Sec. 53b. When there has been a clerical error or a mutual  
6 mistake of fact ~~relative to~~ REGARDING the correct assessment  
7 figures, the rate of taxation, or the mathematical computation  
8 ~~relating to the assessing of taxes~~ OF THE TAX ASSESSMENT, the  
9 CLERICAL error or mutual mistake shall be verified by the local

1 assessing officer, and ~~approved~~ IS SUBJECT TO APPROVAL by the  
2 board of review at a meeting held only for that purpose. THE  
3 MEETING FOR WINTER PROPERTY TAXES SHALL BE HELD on Tuesday fol-  
4 lowing the second Monday in December. ~~, and~~ THE MEETING for  
5 summer property taxes ~~, SHALL~~ BE HELD on Tuesday following the  
6 third Monday in July. If approved, the board of review shall  
7 file an affidavit ~~within 30 days relative to the errors~~  
8 REGARDING THE CLERICAL ERROR or mutual mistake WITHIN 30 DAYS  
9 with the proper officials ~~who are~~ involved with the assessment  
10 figures, rate of taxation, or mathematical computation and all  
11 APPROPRIATE official records ~~relative thereto~~ shall be  
12 corrected. ~~Where~~ IF the CLERICAL error or mutual mistake  
13 results in an overpayment, ~~or underpayment,~~ the ~~rebate~~  
14 REFUND, TOGETHER WITH INTEREST AT THE RATE OF 1% PER MONTH OR  
15 FRACTION OF A MONTH FROM THE DATE OF PAYMENT OF THE TAX TO THE  
16 DATE OF PAYMENT OF THE REFUND, shall be made to the taxpayer ~~or~~  
17 ~~the taxpayer shall be notified and payment made~~ within 30 days  
18 of the ~~notice~~ AFFIDAVIT FILING. IF THE CLERICAL ERROR OR  
19 MUTUAL MISTAKE RESULTS IN AN UNDERPAYMENT, THE TAXPAYER SHALL BE  
20 NOTIFIED AND SHALL MAKE PAYMENT WITHIN 30 DAYS OF THE AFFIDAVIT  
21 FILING. A correction under this section may be made ~~in the~~ ONLY  
22 FOR THE CURRENT ASSESSMENT year ~~in which the error was made or~~  
23 ~~in the following year only~~ AND THE 3 IMMEDIATELY PRECEDING  
24 ASSESSMENT YEARS IN WHICH THE CLERICAL ERROR OR MUTAL MISTAKE OF  
25 FACT OCCURRED. ~~Action pursuant to this section may be initiated~~  
26 ~~by the taxpayer or the assessing officer.~~ EITHER THE TAXPAYER OR  
27 THE ASSESSING OFFICER MAY INITIATE AN ACTION UNDER THIS SECTION.