



**House  
Legislative  
Analysis  
Section**

Olds Plaza Building, 10th Floor  
Lansing, Michigan 48909  
Phone: 517/373-6466

## **POVERTY EXEMPTION APPEALS**

**House Bill 4077**

**Sponsor: Rep. Willis Bullard, Jr.**

**Committee: Tax Policy**

**Complete to 2-22-95**

### **A SUMMARY OF HOUSE BILL 4077 AS INTRODUCED 1-11-95**

The bill would amend the General Property Tax Act to permit appeals of claims for hardship exemptions or poverty exemptions by owner-occupiers of homesteads to be heard at board of review meetings in July and December. The act currently permits those meetings only to address clerical errors and mutual mistakes of fact and appeals of claims for exemptions from local school taxes for homesteads and qualified agricultural property under the new school finance system. The bill would provide that if a hardship or poverty exemption (under Section 7u of the act) was approved, the board of review would have to file an affidavit with the proper officials involved in the assessment and collection of taxes and all affected official records would have to be corrected.

MCL 211.53b

House Bill 4077 (2-22-95)