

SUBSTITUTE FOR
HOUSE BILL NO. 4260

A bill to amend 1893 PA 206, entitled
"The general property tax act,"
by amending section 53b (MCL 211.53b), as amended by 1995 PA 74.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 53b. (1) If there has been a clerical error or a
2 mutual mistake of fact relative to the correct assessment fig-
3 ures, the rate of taxation, or the mathematical computation
4 relating to the assessing of taxes, the CLERICAL error or mutual
5 mistake OF FACT shall be verified by the local assessing officer
6 and approved by the board of review at a meeting held for the
7 purposes of this section on Tuesday following the second Monday
8 in December ~~—~~ and, for summer property taxes, on Tuesday fol-
9 lowing the third Monday in July. IF THERE IS NOT A LEVY OF
10 SUMMER PROPERTY TAXES, THE BOARD OF REVIEW MAY MEET FOR THE
11 PURPOSES OF THIS SECTION ON TUESDAY FOLLOWING THE THIRD MONDAY IN

1 JULY. If approved, the board of review shall file an affidavit
2 within 30 days relative to the ~~errors~~ CLERICAL ERROR or mutual
3 mistake OF FACT with the proper officials who are involved with
4 the assessment figures, rate of taxation, or mathematical compu-
5 tation and all affected official records shall be corrected. IF
6 THE CLERICAL ERROR OR MUTUAL MISTAKE OF FACT RESULTS IN AN UNDER-
7 PAYMENT, THE TAXPAYER SHALL BE NOTIFIED AND PAYMENT MADE WITHIN
8 30 DAYS OF THE NOTICE. If the CLERICAL error or mutual mistake OF
9 FACT results in an overpayment, ~~or underpayment, the~~ A rebate,
10 including any interest paid, shall be made to the taxpayer. ~~or~~
11 ~~the taxpayer shall be notified and payment made within 30 days of~~
12 ~~the notice.~~ A rebate shall be without interest. The county
13 treasurer may deduct the rebate from the appropriate tax collect-
14 ing unit's subsequent distribution of taxes. The county trea-
15 surer shall bill to the appropriate tax collecting unit the tax
16 collecting unit's share of taxes rebated. A correction under
17 this subsection may be made in the year in which the error was
18 made or in the following year only.

19 (2) Action pursuant to this section may be initiated by the
20 taxpayer or the assessing officer.

21 (3) The board of review meeting in July and December shall
22 meet only for the purpose described in subsection (1) and to hear
23 appeals provided for in sections 7u, 7cc, and 7ee. If an exemp-
24 tion under section 7u is approved, the board of review shall file
25 an affidavit with the proper officials involved in the assessment
26 and collection of taxes and all affected official records shall
27 be corrected. If an appeal under section 7cc or 7ee results in a

1 determination that an overpayment has been made, the board of
2 review shall file an affidavit and a rebate shall be made at the
3 times and in the manner provided in subsection (1). Except as
4 otherwise provided in sections 7cc and 7ee, a correction under
5 this subsection shall be made for the year in which the appeal is
6 made only. If the board of review grants an exemption or pro-
7 vides a rebate for property under section 7cc or 7ee as provided
8 in this subsection, the board of review shall require the owner
9 to execute the affidavit provided for in section 7cc or 7ee and
10 shall forward a copy of any section 7cc affidavits to the depart-
11 ment of treasury.

12 (4) If an exemption under section 7cc is granted by the
13 board of review under this section, the provisions of
14 section 7cc(6) through (8) apply. If an exemption under
15 section 7cc is not granted by the board of review under this sec-
16 tion, the owner may appeal that decision in writing to the
17 department of treasury within 35 days of the board of review's
18 denial and the appeal shall be conducted as provided in
19 section 7cc(7).

20 (5) An owner or assessor may appeal a decision of the board
21 of review under this section regarding an exemption under
22 section 7ee to the residential and small claims division of the
23 Michigan tax tribunal. An owner is not required to pay the
24 amount of tax in dispute in order to receive a final determina-
25 tion of the residential and small claims division of the Michigan
26 tax tribunal. However, interest and penalties, if any, shall
27 accrue and be computed based on interest and penalties that would

HB4260, As Passed House, February 22, 2000

House Bill No. 4260

4

1 have accrued from the date the taxes were originally levied as if
2 there had not been an exemption.