

HOUSE BILL No. 5301

November 13, 2003, Introduced by Rep. Wenke and referred to the Committee on Tax Policy.

A bill to amend 1893 PA 206, entitled
"The general property tax act,"
by amending sections 6 and 7u (MCL 211.6 and 211.7u), section 7u
as amended by 2003 PA 140.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 6. Undivided interests in ~~lands~~ **real property** owned
2 by tenants in common, not being co-partners, may be assessed to
3 the owners ~~thereof~~ **of that real property**, if ~~so~~ requested,
4 and in the discretion of the ~~supervisor~~ **appropriate assessing**
5 **officer in the local tax collecting unit in which the real**
6 **property is located.**

7 Sec. 7u. (1) The principal residence of persons who, in the
8 judgment of the ~~supervisor~~ **appropriate assessing officer in the**
9 **local tax collecting unit in which the principal residence is**
10 **located** and the board of review, by reason of poverty, are unable

1 to contribute toward the public charges is eligible for exemption
2 in whole or in part from taxation under this act. This section
3 does not apply to the property of a corporation.

4 (2) To be eligible for exemption under this section, a person
5 shall do all of the following on an annual basis:

6 (a) Be an owner of and occupy as a principal residence the
7 property for which an exemption is requested.

8 (b) File a claim with the ~~supervisor~~ **appropriate assessing**
9 **officer** or **the** board of review on a form provided by the local
10 ~~assessing~~ **tax collecting** unit, accompanied by federal and state
11 income tax returns for all persons residing in the principal
12 residence, including any property tax credit returns, filed in
13 the immediately preceding year or in the current year. The
14 filing of a claim under this subsection constitutes an appearance
15 before the board of review for the purpose of preserving the
16 claimant's right to appeal the decision of the board of review
17 regarding the claim.

18 (c) Produce a valid driver's license or other form of
19 identification if requested by the ~~supervisor~~ **appropriate**
20 **assessing officer** or **the** board of review.

21 (d) Produce a deed, land contract, or other evidence of
22 ownership of the property for which an exemption is requested if
23 required by the ~~supervisor~~ **appropriate assessing officer** or **the**
24 board of review.

25 (e) Meet the federal poverty guidelines ~~updated~~ **revised**
26 annually ~~in the federal register by the United States~~ **by the**
27 **secretary of the** department of health and human services ~~under~~

1 ~~authority of section 673 of subtitle B of title VI of the omnibus~~
2 ~~budget reconciliation act of 1981, Public Law 97-35, pursuant to~~
3 **section 9902 of the community services block grant act, 42**
4 **U.S.C. 9902, or alternative poverty guidelines adopted by the**
5 **governing body of the local ~~assessing~~ tax collecting unit**
6 **provided the alternative guidelines do not provide income**
7 **eligibility requirements less than the federal poverty**
8 **guidelines.**

9 (3) The application for an exemption under this section shall
10 be filed after January 1 but before the day prior to the last day
11 of the board of review.

12 (4) The governing body of the local ~~assessing~~ **tax**
13 **collecting** unit shall determine and make available to the public
14 the policy and **poverty** guidelines **that** the local ~~assessing~~ **tax**
15 **collecting** unit uses for the granting of exemptions under this
16 section. The guidelines shall include but not be limited to the
17 specific income and asset levels of the claimant and total
18 household income and assets.

19 (5) The board of review shall follow the policy and **poverty**
20 guidelines of the local ~~assessing~~ **tax collecting** unit in
21 granting or denying an exemption under this section unless the
22 board of review determines **that** there are substantial and
23 compelling reasons why there should be a deviation from the
24 policy and guidelines and the substantial and compelling reasons
25 are communicated in writing to the claimant.

26 (6) A person who files a claim under this section is not
27 prohibited from also appealing the assessment on the property for

1 which that claim is made before the board of review in the same
2 year.

3 (7) As used in this section, "principal residence" means
4 principal residence or qualified agricultural property as those
5 terms are defined in section 7dd.