

# HOUSE BILL No. 4925

June 14, 2005, Introduced by Rep. Sheen 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 by  
2 tenants in common, not being co-partners, may be assessed to the  
3 owners ~~thereof~~ **OF THAT REAL PROPERTY**, if ~~so~~ requested, and in  
4 the discretion of the ~~supervisor~~ **APPROPRIATE ASSESSING OFFICER IN**  
5 **THE LOCAL TAX COLLECTING UNIT IN WHICH THE REAL PROPERTY IS**  
6 **LOCATED.**

7       Sec. 7u. (1) The principal residence of persons who, in the  
8 judgment of the ~~supervisor~~ **APPROPRIATE ASSESSING OFFICER IN THE**

1 **LOCAL TAX COLLECTING UNIT IN WHICH THE PRINCIPAL RESIDENCE IS**  
2 **LOCATED** and **THE** board of review, by reason of poverty, are unable  
3 to contribute toward the public charges is eligible for exemption  
4 in whole or in part from taxation under this act. This section does  
5 not apply to the property of a corporation.

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

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

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

19 (c) Produce a valid driver's license or other form of  
20 identification if requested by the ~~supervisor~~ **APPROPRIATE**  
21 **ASSESSING OFFICER** or **THE** board of review.

22 (d) Produce a deed, land contract, or other evidence of  
23 ownership of the property for which an exemption is requested if  
24 required by the ~~supervisor~~ **APPROPRIATE ASSESSING OFFICER** or **THE**  
25 board of review.

26 (e) Meet the federal poverty guidelines ~~updated~~ **REVISED**  
27 annually ~~in the federal register by the United States~~ **BY THE**

1 ~~SECRETARY OF THE~~ department of health and human services ~~under~~  
2 ~~authority of section 673 of subtitle B of title VI of the omnibus~~  
3 ~~budget reconciliation act of 1981, Public Law 97-35,~~ **PURSUANT TO**  
4 **SECTION 9902 OF THE COMMUNITY SERVICES BLOCK GRANT ACT, 42 U.S.C.**  
5 **USC 9902**, or alternative **POVERTY** guidelines adopted by the  
6 governing body of the local ~~assessing~~ **TAX COLLECTING** unit  
7 provided the alternative guidelines do not provide income  
8 eligibility requirements less than the federal **POVERTY** 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 COLLECTING**  
13 unit shall determine and make available to the public the policy  
14 and **POVERTY** guidelines **THAT** the local ~~assessing~~ **TAX COLLECTING**  
15 unit uses for the granting of exemptions under this section. The  
16 guidelines shall include but not be limited to the specific income  
17 and asset levels of the claimant and total household income and  
18 assets.

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