

# HOUSE BILL No. 5538

January 11, 2006, Introduced by Rep. Caswell and referred to the Committee on Tax Policy.

A bill to amend 1893 PA 206, entitled  
"The general property tax act,"  
by amending section 53b (MCL 211.53b), as amended by 2003 PA 105.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1       Sec. 53b. (1) If there has been a clerical error or a mutual  
2 mistake of fact relative to the correct assessment figures, the  
3 rate of taxation, or the mathematical computation relating to the  
4 assessing of taxes, the clerical error or mutual mistake of fact  
5 shall be verified by the local assessing officer and approved by  
6 the board of review at a meeting held for the purposes of this  
7 section. **EXCEPT AS OTHERWISE PROVIDED IN THIS SUBSECTION, THE BOARD**  
8 **OF REVIEW SHALL MEET** on Tuesday following the second Monday in  
9 December and, for summer property taxes, on Tuesday following the

1 third Monday in July. If there is not a levy of summer property  
2 taxes, the board of review may meet for the purposes of this  
3 section on Tuesday following the third Monday in July. **THE**  
4 **GOVERNING BODY OF THE CITY OR TOWNSHIP MAY AUTHORIZE, BY ADOPTION**  
5 **OF AN ORDINANCE OR RESOLUTION, ALTERNATIVE STARTING DATES DURING**  
6 **THE WEEK OF THE SECOND MONDAY IN DECEMBER OR, FOR SUMMER PROPERTY**  
7 **TAXES, DURING THE WEEK OF THE THIRD MONDAY IN JULY WHEN THE BOARD**  
8 **OF REVIEW SHALL MEET FOR PURPOSES OF THIS SECTION.** If approved, the  
9 board of review shall file an affidavit within 30 days relative to  
10 the clerical error or mutual mistake of fact with the proper  
11 officials who are involved with the assessment figures, rate of  
12 taxation, or mathematical computation and all affected official  
13 records shall be corrected. If the clerical error or mutual mistake  
14 of fact results in an overpayment or underpayment, the rebate,  
15 including any interest paid, shall be made to the taxpayer or the  
16 taxpayer shall be notified and payment made within 30 days of the  
17 notice. A rebate shall be without interest. The county treasurer  
18 may deduct the rebate from the appropriate tax collecting unit's  
19 subsequent distribution of taxes. The county treasurer shall bill  
20 to the appropriate tax collecting unit the tax collecting unit's  
21 share of taxes rebated. Except as otherwise provided in subsection  
22 (6), a correction under this subsection may be made in the year in  
23 which the error was made or in the following year only.

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

26 (3) The board of review meeting in July and December shall  
27 meet only for the purpose described in subsection (1) and to hear

1 appeals provided for in sections 7u, 7cc, and 7ee. If an exemption  
2 under section 7u is approved, the board of review shall file an  
3 affidavit with the proper officials involved in the assessment and  
4 collection of taxes and all affected official records shall be  
5 corrected. If an appeal under section 7cc or 7ee results in a  
6 determination that an overpayment has been made, the board of  
7 review shall file an affidavit and a rebate shall be made at the  
8 times and in the manner provided in subsection (1). Except as  
9 otherwise provided in sections 7cc and 7ee, a correction under this  
10 subsection shall be made for the year in which the appeal is made  
11 only. If the board of review grants an exemption or provides a  
12 rebate for property under section 7cc or 7ee as provided in this  
13 subsection, the board of review shall require the owner to execute  
14 the affidavit provided for in section 7cc or 7ee and shall forward  
15 a copy of any section 7cc affidavits to the department of treasury.

16 (4) If an exemption under section 7cc is granted by the board  
17 of review under this section, the provisions of section ~~7ee(6)~~  
18 ~~through (11)~~ **7CC** apply. If an exemption under section 7cc is not  
19 granted by the board of review under this section, the owner may  
20 appeal that decision in writing to the department of treasury  
21 within 35 days of the board of review's denial and the appeal shall  
22 be conducted as provided in section ~~7ee(7)~~ **7CC(8)**.

23 (5) An owner or assessor may appeal a decision of the board of  
24 review under this section regarding an exemption under section 7ee  
25 to the residential and small claims division of the Michigan tax  
26 tribunal. An owner is not required to pay the amount of tax in  
27 dispute in order to receive a final determination of the

1 residential and small claims division of the Michigan tax tribunal.  
2 However, interest and penalties, if any, shall accrue and be  
3 computed based on interest and penalties that would have accrued  
4 from the date the taxes were originally levied as if there had not  
5 been an exemption.

6 (6) A correction under this section that grants a homestead  
7 exemption pursuant to section ~~7ee(21)~~ **7CC(19)** may be made for the  
8 year in which the appeal was filed and the 3 immediately preceding  
9 tax years.