

HOUSE BILL No. 5621

December 1, 2009, Introduced by Rep. Ebli 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 2008 PA 122.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 53b. (1) If there has been a qualified error, the
2 qualified error shall be verified by the local assessing officer
3 and approved by the board of review. Except as otherwise provided
4 in subsection (7), the board of review shall meet for the purposes
5 of this section on Tuesday following the second Monday in December
6 and, for summer property taxes, on Tuesday following the third
7 Monday in July. Except as otherwise provided in subsection (7), if
8 there is not a levy of summer property taxes, the board of review
9 may meet for the purposes of this section on Tuesday following the

1 third Monday in July. If approved, the board of review shall file
2 an affidavit within 30 days relative to the qualified error with
3 the proper officials and all affected official records shall be
4 corrected. If the qualified error results in an overpayment or
5 underpayment, the rebate, including any interest paid, shall be
6 made to the taxpayer or the taxpayer shall be notified and payment
7 made within 30 days of the notice. A rebate shall be without
8 interest. The treasurer in possession of the appropriate tax roll
9 may deduct the rebate from the appropriate tax collecting unit's
10 subsequent distribution of taxes. The treasurer in possession of
11 the appropriate tax roll shall bill to the appropriate tax
12 collecting unit the tax collecting unit's share of taxes rebated.
13 Except as otherwise provided in subsection (6) and section 27a(4),
14 a correction under this subsection may be made in the year in which
15 the qualified error was made or in the following year only.

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

18 (3) The board of review meeting in July and December shall
19 meet only for the purpose described in subsection (1) and to hear
20 appeals provided for in sections 7u, 7cc, 7ee, and 7jj. If an
21 exemption under section 7u is approved, the board of review shall
22 file an affidavit with the proper officials involved in the
23 assessment and collection of taxes and all affected official
24 records shall be corrected. If an appeal under section 7cc, 7ee, or
25 7jj results in a determination that an overpayment has been made,
26 the board of review shall file an affidavit and a rebate shall be
27 made at the times and in the manner provided in subsection (1).

1 Except as otherwise provided in sections 7cc, 7ee, and 7jj, a
2 correction under this subsection shall be made for the year in
3 which the appeal is made only. If the board of review grants an
4 exemption or provides a rebate for property under section 7cc, 7ee,
5 or 7jj as provided in this subsection, the board of review shall
6 require the owner to execute the affidavit provided for in section
7 7cc, 7ee, or 7jj and shall forward a copy of any section 7cc
8 affidavits to the department of treasury.

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

16 (5) An owner or assessor may appeal a decision of the board of
17 review under this section regarding an exemption under section 7ee
18 or 7jj to the residential and small claims division of the Michigan
19 tax tribunal. An owner is not required to pay the amount of tax in
20 dispute in order to receive a final determination of the
21 residential and small claims division of the Michigan tax tribunal.
22 However, interest and penalties, if any, shall accrue and be
23 computed based on interest and penalties that would have accrued
24 from the date the taxes were originally levied as if there had not
25 been an exemption.

26 (6) A correction under this section that grants a principal
27 residence exemption pursuant to section 7cc may be made for the

1 year in which the appeal was filed and the 3 immediately preceding
2 tax years.

3 (7) The governing body of the city or township may authorize,
4 by adoption of an ordinance or resolution, 1 or more of the
5 following alternative meeting dates for the purposes of this
6 section:

7 (a) An alternative meeting date during the week of the second
8 Monday in December.

9 (b) An alternative meeting date during the week of the third
10 Monday in July.

11 (8) As used in this section, "qualified error" means 1 or more
12 of the following:

13 (a) A clerical error relative to the correct assessment
14 figures, the rate of taxation, or the mathematical computation
15 relating to the assessing of taxes.

16 (b) A mutual mistake of fact.

17 (c) An adjustment under section 27a(4) or an exemption under
18 section 7hh(3)(b).

19 ~~— (d) For board of review determinations in 2006 through 2009, 1~~
20 ~~or more of the following:~~

21 (D) ~~(i)~~—An error of measurement or calculation of the physical
22 dimensions or components of the real property being assessed.

23 (E) ~~(ii)~~—An error of omission or inclusion of a part of the
24 real property being assessed.

25 (F) ~~(iii)~~—An error regarding the correct taxable status of the
26 real property being assessed.

27 (G) ~~(iv)~~—An error made by the taxpayer in preparing the

1 statement of assessable personal property under section 19.