

HOUSE BILL No. 4516

April 23, 2015, Introduced by Reps. Hughes, Glenn, Lyons, Inman, Rendon, Goike, Hooker, Outman, Rutledge, Talabi and Faris and referred to the Committee on Tax Policy.

A bill to amend 1893 PA 206, entitled
"The general property tax act,"
by amending section 7b (MCL 211.7b), as amended by 2013 PA 161.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 7b. (1) Real property used and owned as a homestead by a
2 disabled veteran who was discharged from the armed forces of the
3 United States under honorable conditions or by an individual
4 described in subsection (2) is exempt from the collection of taxes
5 under this act. ~~To~~ **EXCEPT AS OTHERWISE PROVIDED IN THIS SUBSECTION,**
6 **TO** obtain the exemption, **THE PROPERTY OWNER OR HIS OR HER LEGAL**
7 **DESIGNEE SHALL FILE** an affidavit showing the facts required by this
8 section and a description of the real property ~~shall be filed by~~
9 ~~the property owner or his or her legal designee with the supervisor~~
10 or other assessing officer during the period beginning with the tax
11 day for each year and ending at the time of the final adjournment

1 of the local board of review. ~~The affidavit when filed~~ **HOWEVER, IF**
2 **THIS FILING PERIOD WAS MISSED FOR TAXES LEVIED IN 2013 OR 2014, OR**
3 **BOTH YEARS, THE PROPERTY OWNER OR HIS OR HER LEGAL DESIGNEE MAY**
4 **OBTAIN THE EXEMPTION FOR EITHER YEAR OR BOTH YEARS BY FILING AN**
5 **AFFIDAVIT SHOWING THE FACTS REQUIRED BY THIS SECTION FOR THAT YEAR**
6 **OR THOSE YEARS AND A DESCRIPTION OF THE REAL PROPERTY FOR THAT YEAR**
7 **OR THOSE YEARS WITH THE SUPERVISOR OR OTHER ASSESSING OFFICER**
8 **DURING THE PERIOD BEGINNING WITH THE EFFECTIVE DATE OF THE**
9 **AMENDATORY ACT THAT ADDED THIS SENTENCE AND ENDING AT THE TIME OF**
10 **THE FINAL ADJOURNMENT OF THE LOCAL BOARD OF REVIEW IN 2015. AN**
11 **AFFIDAVIT FILED UNDER THIS SECTION** shall be open to inspection. The
12 county treasurer shall cancel taxes subject to collection under
13 this act for any year in which a disabled veteran eligible for the
14 exemption under this section has acquired title to real property
15 exempt under this section. Upon granting the exemption under this
16 section, each local taxing unit ~~shall bear~~ **BEARS** the loss of its
17 portion of the taxes upon which the exemption has been granted.

18 (2) If a disabled veteran who is otherwise eligible for the
19 exemption under this section dies, either before or after the
20 exemption under this section is granted, the exemption ~~shall remain~~
21 **REMAINS** available to or ~~shall continue~~ **CONTINUES** for his or her
22 unremarried surviving spouse. The surviving spouse shall comply
23 with the requirements of subsection (1) and shall indicate on the
24 affidavit that he or she is the surviving spouse of a disabled
25 veteran entitled to the exemption under this section. The exemption
26 ~~shall continue~~ **CONTINUES** as long as the surviving spouse remains
27 unremarried.

1 (3) As used in this section, "disabled veteran" means a person
2 who is a resident of this state and who meets 1 of the following
3 criteria:

4 (a) Has been determined by the United States ~~department of~~
5 ~~veterans affairs~~ **DEPARTMENT OF VETERANS AFFAIRS** to be permanently
6 and totally disabled as a result of military service and entitled
7 to veterans' benefits at the 100% rate.

8 (b) Has a certificate from the United States ~~veterans'~~
9 ~~administration,~~ **VETERANS ADMINISTRATION**, or its successors,
10 certifying that he or she is receiving or has received pecuniary
11 assistance due to disability for specially adapted housing.

12 (c) Has been rated by the United States ~~department of veterans~~
13 ~~affairs~~ **DEPARTMENT OF VETERANS AFFAIRS** as individually
14 unemployable.

15 Enacting section 1. This amendatory act takes effect 90 days
16 after the date it is enacted into law.