

SENATE BILL No. 6

January 20, 2015, Introduced by Senator HILDENBRAND and referred to the Committee on Veterans, Military Affairs and Homeland Security.

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:

SENATE BILL No. 6

1 Sec. 7b. (1) ~~Real property used and owned as a homestead by~~
2 **THE PRINCIPAL RESIDENCE OF** a disabled veteran who was discharged
3 from the armed forces of the United States under honorable
4 conditions or ~~by~~ **OF** an individual described in subsection (2) is
5 exempt from the collection of taxes under this act. To obtain the
6 exemption, **AN OWNER OF THE PRINCIPAL RESIDENCE 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~~ **PRINCIPAL RESIDENCE**
10 with the supervisor or other assessing officer during the period
11 beginning with the tax day for each year and ending at the time of

1 the final adjournment of the local board of review. The affidavit
 2 when filed shall be open to inspection. The county treasurer shall
 3 cancel taxes subject to collection under this act for any year in
 4 which a disabled veteran eligible for the exemption under this
 5 section has acquired title to ~~real property~~ **A PRINCIPAL RESIDENCE**
 6 exempt under this section. Upon granting the exemption under this
 7 section, each local taxing unit ~~shall bear~~ **BEARS** the loss of its
 8 portion of the taxes upon which the exemption has been granted.

9 (2) If a disabled veteran who is otherwise eligible for the
 10 exemption under this section dies, either before or after the
 11 exemption under this section is granted, the exemption ~~shall remain~~
 12 **REMAINS** available to or ~~shall continue~~ **CONTINUES** for his or her
 13 unremarried surviving spouse. The surviving spouse shall comply
 14 with the requirements of subsection (1) and shall indicate on the
 15 affidavit that he or she is the surviving spouse of a disabled
 16 veteran entitled to the exemption under this section. The exemption
 17 shall continue as long as the surviving spouse remains unremarried.

18 (3) As used in this section: ~~,"disabled~~

19 (A) **"DISABLED** veteran" means a person who is a resident of
 20 this state and who meets 1 of the following criteria:

21 (i) ~~(a)~~ Has been determined by the United States department of
 22 veterans affairs to be permanently and totally disabled as a result
 23 of military service and entitled to veterans' benefits at the 100%
 24 rate.

25 (ii) ~~(b)~~ Has a certificate from the United States veterans'
 26 administration, or its successors, certifying that he or she is
 27 receiving or has received pecuniary assistance due to disability

1 for specially adapted housing.

2 (iii) ~~(e)~~ Has been rated by the United States department of
3 veterans affairs as individually unemployable.

4 (B) "OWNER" MEANS THAT TERM AS DEFINED IN SECTION 7DD.

5 (C) "PRINCIPAL RESIDENCE" MEANS PROPERTY EXEMPT UNDER SECTION
6 7CC.