

SENATE BILL No. 961

May 12, 2016, Introduced by Senators HERTEL, HOOD and GREGORY and referred to the Committee on Finance.

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 obtain the exemption, **THE PROPERTY OWNER OR HIS**
6 **OR HER LEGAL DESIGNEE SHALL FILE** an affidavit showing the facts
7 required by this section and a description of the real property
8 ~~shall be filed by the property owner or his or her legal designee~~
9 with the supervisor or other assessing officer during the period

beginning with the tax day ~~for each year~~ and ending at the time of the final adjournment of the local board of review. The affidavit when filed shall be open to inspection. **A PROPERLY FILED AFFIDAVIT REMAINS EFFECTIVE FOR SUBSEQUENT TAX YEARS UNTIL THERE IS A CHANGE OF CIRCUMSTANCES THAT REQUIRES AN UPDATED AFFIDAVIT OR A RESCISSION OF THE CLAIM OF EXEMPTION. A RESCISSION OF THE CLAIM OF EXEMPTION SHALL BE MADE IN WRITING AND FILED BY THE PROPERTY OWNER OR HIS OR HER LEGAL DESIGNEE WITH THE SUPERVISOR OR OTHER ASSESSING OFFICER WITHIN 30 DAYS OF THE CHANGE OF CIRCUMSTANCES THAT CAUSES THE EXEMPTED PROPERTY TO NO LONGER BE ELIGIBLE FOR THE EXEMPTION.** The county treasurer shall cancel taxes subject to collection under this act for any year in which a disabled veteran eligible for the exemption under this section has acquired title to real property exempt under this section. Upon granting the exemption under this section, each local taxing unit shall bear the loss of its portion of the taxes upon which the exemption has been granted.

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

(3) As used in this section, "disabled veteran" means a person

1 who is a resident of this state and who meets 1 of the following
2 criteria:

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

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

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