

HOUSE BILL No. 4165

February 7, 2017, Introduced by Reps. Iden, Lucido, Howrylak, Webber, Kelly, Elder, Hughes, Crawford, Lasinski and Frederick 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:

HOUSE BILL No. 4165

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 **EACH YEAR** during the
10 period beginning ~~with the tax day for each year~~ **ON JANUARY 1** and
11 ending ~~at the time of the final adjournment of the local board of~~

1 ~~review.~~ ON DECEMBER 1. The affidavit SHALL BE IN A FORM PRESCRIBED
2 BY THE STATE TAX COMMISSION AND, when filed, shall be open to
3 inspection. UPON RECEIPT OF AN AFFIDAVIT FILED UNDER THIS SECTION,
4 THE SUPERVISOR OR OTHER ASSESSING OFFICER SHALL, WITHIN 5 DAYS,
5 REVIEW THE AFFIDAVIT FOR PURPOSES OF IDENTIFYING FACIAL DEFECTS
6 THAT LIKELY WOULD RESULT IN A SUBSEQUENT DENIAL OF THE EXEMPTION BY
7 THE LOCAL BOARD OF REVIEW. IF THE SUPERVISOR OR OTHER ASSESSING
8 OFFICER DETERMINES THAT AN AFFIDAVIT IS FACIALLY DEFECTIVE, HE OR
9 SHE SHALL, WITHIN THAT SAME 5-DAY PERIOD, PROVIDE THE PROPERTY
10 OWNER OR HIS OR HER LEGAL DESIGNEE WRITTEN NOTICE OF THE DEFECT AND
11 THE DATE BY WHICH A CORRECTED AFFIDAVIT MUST BE FILED FOR PURPOSES
12 OF OBTAINING AN ELIGIBILITY DETERMINATION FROM THE BOARD OF REVIEW.
13 A CORRECTED AFFIDAVIT FILED UNDER THIS SECTION MUST BE FILED WITHIN
14 10 DAYS OF RECEIPT OF THE WRITTEN NOTICE OR BY NO LATER THAN THE
15 FINAL ADJOURNMENT OF THE LOCAL BOARD OF REVIEW, WHICHEVER IS
16 SOONER. AN ELIGIBILITY DETERMINATION UNDER THIS SECTION SHALL BE
17 MADE BY THE LOCAL BOARD OF REVIEW AT ITS MARCH, JULY, OR DECEMBER
18 MEETING. The county treasurer shall cancel taxes subject to
19 collection under this act for any year in which a disabled veteran
20 eligible for the exemption under this section has acquired title to
21 real property exempt under this section. Upon granting the
22 exemption under this section, each local taxing unit shall bear the
23 loss of its portion of the taxes upon which the exemption has been
24 granted.

25 (2) If a disabled veteran who is otherwise eligible for the
26 exemption under this section dies, either before or after the
27 exemption under this section is granted, the exemption shall remain

1 **REMAINS** available to or ~~shall continue~~ **CONTINUES** for his or her
2 unremarried surviving spouse. The surviving spouse shall comply
3 with the requirements of subsection (1) and shall indicate on the
4 affidavit that he or she is the surviving spouse of a disabled
5 veteran entitled to the exemption under this section. The exemption
6 ~~shall continue~~ **CONTINUES** as long as the surviving spouse remains
7 unremarried.

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

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

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

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