

Act No. 122
Public Acts of 2017
Approved by the Governor
October 5, 2017
Filed with the Secretary of State
October 5, 2017
EFFECTIVE DATE: October 5, 2017

**STATE OF MICHIGAN
99TH LEGISLATURE
REGULAR SESSION OF 2017**

Introduced by Reps. LaSata, Kahle, Hughes, Pagel, Hoadley, Faris, Sneller, Whiteford and Miller

ENROLLED HOUSE BILL No. 4336

AN ACT to amend 1893 PA 206, entitled "An act to provide for the assessment of rights and interests, including leasehold interests, in property and the levy and collection of taxes on property, and for the collection of taxes levied; making those taxes a lien on the property taxed, establishing and continuing the lien, providing for the sale or forfeiture and conveyance of property delinquent for taxes, and for the inspection and disposition of lands bid off to the state and not redeemed or purchased; to provide for the establishment of a delinquent tax revolving fund and the borrowing of money by counties and the issuance of notes; to define and limit the jurisdiction of the courts in proceedings in connection with property delinquent for taxes; to limit the time within which actions may be brought; to prescribe certain limitations with respect to rates of taxation; to prescribe certain powers and duties of certain officers, departments, agencies, and political subdivisions of this state; to provide for certain reimbursements of certain expenses incurred by units of local government; to provide penalties for the violation of this act; and to repeal acts and parts of acts," by amending section 120 (MCL 211.120), as amended by 2003 PA 140.

The People of the State of Michigan enact:

Sec. 120. (1) A person claiming an exemption under section 7cc shall not do any of the following:

(a) Make a false or fraudulent affidavit claiming an exemption or a false statement on an affidavit claiming an exemption.

(b) Aid, abet, or assist another in an attempt to wrongfully obtain an exemption.

(c) Make or permit to be made for himself or herself or for any other person a false affidavit claiming an exemption or a false statement on an affidavit claiming an exemption, either in whole or in part.

(d) Fail to rescind an exemption after the property subject to that exemption is no longer a principal residence as defined in section 7dd.

(e) Claim a substantially similar exemption, deduction, or credit on property in another state, as prohibited by section 7cc(3).

(2) A person who violates a provision of subsection (1) with the intent to wrongfully obtain or attempt to obtain an exemption under section 7cc is guilty of a misdemeanor punishable by imprisonment of not more than 1 year and punishable by a fine of not more than \$5,000.00 or public service of not more than 1,500 hours, or both.

(3) In addition to the penalties provided in subsection (2), a person who knowingly swears to or verifies an affidavit claiming an exemption under section 7cc, or an affidavit claiming any exemption under section 7cc that contains a false or fraudulent statement, with the intent to aid, abet, or assist in defrauding this state or a political subdivision of this state, is guilty of perjury, a misdemeanor punishable by imprisonment of not more than 1 year and punishable by a fine of not more than \$5,000.00 or public service of not more than 1,500 hours, or both.

(4) A person who does not violate a provision of subsection (1), but who knowingly violates any other provision of this act with the intent to defraud this state or a political subdivision of this state, is guilty of a misdemeanor punishable by a fine of not more than \$1,000.00 or public service of not more than 500 hours, or both.

(5) The attorney general and the prosecuting attorney of each county of this state have concurrent power to enforce this act.

(6) The penalty provisions set forth in subsections (2), (3), and (4) do not apply to a violation of subsection (1) or any other provision of this act occurring before December 31, 1995.

Enacting section 1. This amendatory act does not take effect unless House Bill No. 4335 of the 99th Legislature is enacted into law.

This act is ordered to take immediate effect.



Clerk of the House of Representatives



Secretary of the Senate

Approved

Governor