

HOUSE BILL NO. 4158

February 06, 2019, Introduced by Rep. Iden and referred to the Committee on Local Government and Municipal 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~~ **Armed**
3 **Forces** of the United States under honorable conditions or by an
4 individual described in subsection (2) is exempt from the
5 collection of taxes under this act. To obtain the exemption, **the**
6 **property owner or his or her legal designee shall file** an affidavit

1 showing the facts required by this section and a description of the
2 real property ~~shall be filed by the property owner or his or her~~
3 ~~legal designee~~ with the supervisor or other assessing officer **each**
4 **year** during the period beginning ~~with the tax day for each year on~~
5 **January 1** and ending ~~at the time of the final adjournment of the~~
6 ~~local board of review. on December 1.~~ The affidavit **shall be in a**
7 **form prescribed by the state tax commission and,** when filed, shall
8 be open to inspection. **Upon receipt of an affidavit filed under**
9 **this section, the supervisor or other assessing officer shall,**
10 **within 5 days, review the affidavit for purposes of identifying**
11 **facial defects that likely would result in a subsequent denial of**
12 **the exemption by the local board of review. If the supervisor or**
13 **other assessing officer determines that an affidavit is facially**
14 **defective, he or she shall, within that same 5-day period, provide**
15 **the property owner or his or her legal designee written notice of**
16 **the defect and the date by which a corrected affidavit must be**
17 **filed for purposes of obtaining an eligibility determination from**
18 **the board of review. A corrected affidavit filed under this section**
19 **must be filed within 10 days of receipt of the written notice or by**
20 **no later than the final adjournment of the local board of review,**
21 **whichever is sooner. An eligibility determination under this**
22 **section shall be made by the local board of review at its March,**
23 **July, or December meeting.** The county treasurer shall cancel taxes
24 subject to collection under this act for any year in which a
25 disabled veteran eligible for the exemption under this section has
26 acquired title to real property exempt under this section. Upon
27 granting the exemption under this section, each local taxing unit
28 shall bear the loss of its portion of the taxes upon which the
29 exemption has been granted.

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

11 (3) As used in this section, "disabled veteran" means ~~a person~~
12 **an individual** who is a resident of this state and who meets 1 of
13 the following criteria:

14 (a) Has been determined by the United States ~~department of~~
15 ~~veterans affairs~~ **Department of Veterans Affairs** to be permanently
16 and totally disabled as a result of military service and entitled
17 to veterans' benefits at the 100% rate.

18 (b) Has a certificate from the United States ~~veterans'~~
19 ~~administration, or its successors,~~ **Department of Veterans Affairs**
20 certifying that he or she is receiving or has received pecuniary
21 assistance due to disability for specially adapted housing.

22 (c) Has been rated by the United States ~~department of veterans~~
23 ~~affairs~~ **Department of Veterans Affairs** as individually
24 unemployable.