

# HOUSE BILL NO. 4914

May 25, 2021, Introduced by Reps. Green, Fink, LaFave, Bezotte and Yaroach 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**

1 **property owner or his or her legal designee shall file** an affidavit  
 2 showing the facts required by this section and a description of the  
 3 real property ~~shall be filed by the property owner or his or her~~  
 4 ~~legal designee~~ with the supervisor or other assessing officer  
 5 ~~during the period beginning with the tax day for each year and~~  
 6 ~~ending at the time of~~ **by not later than** the final adjournment of  
 7 the local board of review **of the tax year in which the exemption is**  
 8 **first claimed.** The affidavit when filed ~~shall be~~ **is** open to  
 9 inspection. The county treasurer shall cancel taxes subject to  
 10 collection under this act for ~~any~~ **the initial** year in which a  
 11 disabled veteran eligible for the exemption under this section has  
 12 acquired title to real property exempt under this section. ~~Upon~~  
 13 ~~granting the~~ **If an** exemption under this section, ~~each~~ **is granted,**  
 14 **both of the following apply:**

15 (a) **The exemption is effective as to taxes levied in the tax**  
 16 **year in which the exemption was first granted, and the exemption**  
 17 **remains in effect, without reapplication, until the expiration of**  
 18 **the tax year in which the property ceases to be eligible for the**  
 19 **exemption under this section. An owner of property that ceases to**  
 20 **be eligible for the exemption under this section shall rescind the**  
 21 **exemption in a form and manner prescribed by the state tax**  
 22 **commission within 30 days after the property ceases to be eligible**  
 23 **for the exemption.**

24 (b) **Each** local taxing unit shall bear the loss of its portion  
 25 of the taxes upon which the exemption has been granted.

26 (2) If a disabled veteran who is otherwise eligible for the  
 27 exemption under this section dies, either before or after the  
 28 exemption under this section is granted, the exemption ~~shall remain~~  
 29 **remains** available to or ~~shall continue~~ **continues** for his or her

1 unremarried surviving spouse. The surviving spouse **or his or her**  
 2 **legal designee** shall ~~comply with the requirements of file the~~  
 3 **affidavit as described in** subsection (1) **for the first tax year in**  
 4 **which the surviving spouse claims the exemption under this**  
 5 **subsection** and shall indicate on the affidavit that he or she is  
 6 the surviving spouse of a disabled veteran entitled to the  
 7 exemption under this section. ~~The exemption shall continue as long~~  
 8 ~~as the surviving spouse remains unremarried.~~ **Subsection (1) (a) and**  
 9 **(b) applies to an exemption granted under this subsection.**

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

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

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

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