

HOUSE BILL NO. 5008

June 15, 2021, Introduced by Reps. Cambensy, Howell, Sneller, Aiyash, Cherry, Steenland, Hope, Bezotte, Haadsma and Markkanen and referred to the Committee on Tax Policy.

A bill to amend 1893 PA 206, entitled
"The general property tax act,"
(MCL 211.1 to 211.155) by adding section 7c.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 7c. (1) Real property owned and used as a homestead by
2 the surviving spouse of an individual who died from service-
3 connected causes while on active duty as a member of the United
4 States Armed Forces is exempt from the collection of taxes under
5 this act if the surviving spouse has not remarried.

1 (2) To obtain an exemption under subsection (1), the surviving
2 spouse described in subsection (1) or his or her legal designee
3 must file with the assessor for the local tax collecting unit an
4 affidavit showing the facts required by subsection (1), a
5 description of the real property, and a letter or other official
6 documentation from the United States Department of Veterans Affairs
7 or other appropriate federal department or agency certifying that
8 the deceased spouse died from service-connected causes while on
9 active duty as a member of the United States Armed Forces. A filing
10 under this subsection must be made during the period beginning with
11 the tax day for each year and ending at the time of the final
12 adjournment of the local board of review. The affidavit when filed
13 is open to inspection. The county treasurer shall cancel taxes
14 subject to collection under this act for any year in which a
15 surviving spouse described in subsection (1) who is eligible for
16 the exemption under this section has acquired title to real
17 property exempt under this section. Upon granting the exemption
18 under this section, each local taxing unit shall bear the loss of
19 its portion of the taxes upon which the exemption has been granted.

20 (3) As used in this section:

21 (a) "Homestead" means that term as used in section 7b.

22 (b) "Tax day" means that term as used in section 2(2).