

# SENATE BILL No. 489

September 12, 2013, Introduced by Senators BRANDENBURG, ROBERTSON, CASWELL, PROOS, MARLEAU, COLBECK and BOOHER and referred to the Committee on Finance.

A bill to amend 1893 PA 206, entitled "The general property tax act," by amending sections 9o, 19, 21, 22, 30, and 53b (MCL 211.9o, 211.19, 211.21, 211.22, 211.30, and 211.53b), section 9o as added by 2012 PA 402, section 19 as amended by 2002 PA 267, sections 21 and 22 as amended by 1996 PA 126, section 30 as amended by 2003 PA 194, and section 53b as amended by 2010 PA 24.

**THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

1           Sec. 9o. (1) Beginning December 31, 2013, eligible personal  
2 property **FOR WHICH AN EXEMPTION HAS BEEN PROPERLY CLAIMED UNDER**  
3 **SUBSECTION (2)** is exempt from the collection of taxes under this  
4 act.

5           (2) An owner of eligible personal property shall claim the  
6 exemption under this section by annually filing an affidavit with  
7 the local tax collecting unit in which the eligible personal

1 property is located ~~and with the department of treasury~~ not later  
2 than February ~~20-10~~ in each tax year. The affidavit shall be in a  
3 form prescribed by the department of treasury **AND SHALL INCLUDE ANY**  
4 **ADDRESS WHERE ANY PROPERTY OWNED BY, LEASED BY, OR IN THE**  
5 **POSSESSION OF THAT OWNER OR A RELATED ENTITY IS LOCATED WITHIN THAT**  
6 **LOCAL TAX COLLECTING UNIT.** The affidavit shall require the owner to  
7 attest that the combined ~~taxable~~ **TRUE CASH** value of all industrial  
8 personal property and commercial personal property **IN THAT LOCAL**  
9 **TAX COLLECTING UNIT** owned by, ~~or under the control~~ **LEASED BY, OR IN**  
10 **THE POSSESSION** of that owner **OR A RELATED ENTITY ON DECEMBER 31 OF**  
11 **THE IMMEDIATELY PRECEDING YEAR** is less than ~~\$40,000.00~~ in that  
12 ~~local tax collecting unit.~~ **\$80,000.00.**

13 (3) If an affidavit claiming the exemption under this section  
14 is filed as provided in subsection (2), the owner of that eligible  
15 personal property is not required to also file a statement under  
16 section 19 in that tax year.

17 (4) **A PERSON WHO CLAIMS AN EXEMPTION FOR ELIGIBLE PERSONAL**  
18 **PROPERTY UNDER THIS SECTION SHALL MAINTAIN BOOKS AND RECORDS AND**  
19 **SHALL PROVIDE ACCESS TO THOSE BOOKS AND RECORDS AS PROVIDED IN**  
20 **SECTION 22.**

21 (5) **IF THE ASSESSOR OF THE LOCAL TAX COLLECTING UNIT BELIEVES**  
22 **THAT PERSONAL PROPERTY FOR WHICH AN AFFIDAVIT CLAIMING AN EXEMPTION**  
23 **IS FILED UNDER SUBSECTION (2) IS NOT ELIGIBLE PERSONAL PROPERTY,**  
24 **THE ASSESSOR MAY DENY THAT CLAIM FOR EXEMPTION BY NOTIFYING THE**  
25 **PERSON THAT FILED THE AFFIDAVIT IN WRITING OF THE REASON FOR THE**  
26 **DENIAL AND ADVISING THE PERSON THAT THE DENIAL MAY BE APPEALED TO**  
27 **THE BOARD OF REVIEW UNDER SECTION 30 OR 53B DURING THAT TAX YEAR.**

1 THE ASSESSOR MAY DENY A CLAIM FOR EXEMPTION FOR THE CURRENT YEAR  
2 AND FOR THE 3 IMMEDIATELY PRECEDING CALENDAR YEARS. IF THE ASSESSOR  
3 DENIES A CLAIM FOR EXEMPTION, THE ASSESSOR SHALL REMOVE THE  
4 EXEMPTION OF THAT PERSONAL PROPERTY AND, IF THE TAX ROLL IS IN THE  
5 LOCAL TAX COLLECTING UNIT'S POSSESSION, AMEND THE TAX ROLL TO  
6 REFLECT THE DENIAL AND THE LOCAL TREASURER SHALL WITHIN 30 DAYS OF  
7 THE DATE OF THE DENIAL ISSUE A CORRECTED TAX BILL FOR ANY  
8 ADDITIONAL TAXES WITH INTEREST AT THE RATE OF 1% PER MONTH OR  
9 FRACTION OF A MONTH AND PENALTIES COMPUTED FROM THE DATE THE TAXES  
10 WERE LAST PAYABLE WITHOUT INTEREST OR PENALTY. IF THE TAX ROLL IS  
11 IN THE COUNTY TREASURER'S POSSESSION, THE TAX ROLL SHALL BE AMENDED  
12 TO REFLECT THE DENIAL AND THE COUNTY TREASURER SHALL WITHIN 30 DAYS  
13 OF THE DATE OF THE DENIAL PREPARE AND SUBMIT A SUPPLEMENTAL TAX  
14 BILL FOR ANY ADDITIONAL TAXES, TOGETHER WITH INTEREST AT THE RATE  
15 OF 1% PER MONTH OR FRACTION OF A MONTH AND PENALTIES COMPUTED FROM  
16 THE DATE THE TAXES WERE LAST PAYABLE WITHOUT INTEREST OR PENALTY.  
17 INTEREST ON ANY TAX SET FORTH IN A CORRECTED OR SUPPLEMENTAL TAX  
18 BILL SHALL AGAIN BEGIN TO ACCRUE 60 DAYS AFTER THE DATE THE  
19 CORRECTED OR SUPPLEMENTAL TAX BILL IS ISSUED AT THE RATE OF 1% PER  
20 MONTH OR FRACTION OF A MONTH. TAXES LEVIED IN A CORRECTED OR  
21 SUPPLEMENTAL TAX BILL SHALL BE RETURNED AS DELINQUENT ON THE MARCH  
22 1 IN THE YEAR IMMEDIATELY SUCCEEDING THE YEAR IN WHICH THE  
23 CORRECTED OR SUPPLEMENTAL TAX BILL IS ISSUED.

24 (6) IF A PERSON FRAUDULENTLY CLAIMS AN EXEMPTION FOR PERSONAL  
25 PROPERTY UNDER THIS SECTION, THAT PERSON IS SUBJECT TO THE  
26 PENALTIES PROVIDED FOR IN SECTION 21(2).

27 (7) ~~(4)~~—As used in this section:

1 (a) "Commercial personal property" means personal property  
2 classified as commercial personal property under section 34c.

3 (B) "CONTROL", "CONTROLLED BY", AND "UNDER COMMON CONTROL  
4 WITH" MEAN THE POSSESSION OF THE POWER TO DIRECT OR CAUSE THE  
5 DIRECTION OF THE MANAGEMENT AND POLICIES OF A RELATED ENTITY,  
6 DIRECTLY OR INDIRECTLY, WHETHER DERIVED FROM A MANAGEMENT POSITION,  
7 OFFICIAL OFFICE, OR CORPORATE OFFICE HELD BY AN INDIVIDUAL; BY AN  
8 OWNERSHIP INTEREST, BENEFICIAL INTEREST, OR EQUITABLE INTEREST; OR  
9 BY CONTRACTUAL AGREEMENT OR OTHER SIMILAR ARRANGEMENT. THERE IS A  
10 REBUTTABLE PRESUMPTION THAT CONTROL EXISTS IF ANY PERSON, DIRECTLY  
11 OR INDIRECTLY, OWNS, CONTROLS, OR HOLDS THE POWER TO VOTE, DIRECTLY  
12 OR BY PROXY, 10% OR MORE OF THE OWNERSHIP INTEREST OF ANY OTHER  
13 PERSON OR HAS CONTRIBUTED MORE THAN 10% OF THE CAPITAL OF THE OTHER  
14 PERSON. INDIRECT OWNERSHIP INCLUDES OWNERSHIP THROUGH ATTRIBUTION  
15 OR THROUGH 1 OR MORE INTERMEDIARY ENTITIES.

16 (C) ~~(b)~~ "Eligible personal property" means property that meets  
17 all of the following conditions:

18 (i) Is industrial personal property or commercial personal  
19 property.

20 (ii) The combined ~~taxable~~ TRUE CASH value of all industrial  
21 personal property and commercial personal property **IN THAT LOCAL**  
22 **TAX COLLECTING UNIT** owned by, **LEASED BY**, or ~~under the control of~~  
23 ~~the owner~~ **IN THE POSSESSION OF THE PERSON** claiming an exemption  
24 under this section **OR A RELATED ENTITY ON DECEMBER 31 OF THE**  
25 **IMMEDIATELY PRECEDING YEAR** is less than ~~\$40,000.00 in that local~~  
26 ~~tax collecting unit.~~ **\$80,000.00.**

27 (iii) **IS NOT LEASED TO OR USED BY A PERSON THAT PREVIOUSLY OWNED**

1 THE PROPERTY OR A PERSON THAT, DIRECTLY OR INDIRECTLY, CONTROLS, IS  
 2 CONTROLLED BY, OR IS UNDER COMMON CONTROL WITH THE PERSON THAT  
 3 PREVIOUSLY OWNED THE PROPERTY.

4 (D) ~~(e)~~ "Industrial personal property" means personal property  
 5 classified as industrial personal property under section 34c.

6 (E) "PERSON" MEANS AN INDIVIDUAL, PARTNERSHIP, CORPORATION,  
 7 ASSOCIATION, LIMITED LIABILITY COMPANY, OR ANY OTHER LEGAL ENTITY.

8 (F) "RELATED ENTITY" MEANS A PERSON THAT, DIRECTLY OR  
 9 INDIRECTLY, CONTROLS, IS CONTROLLED BY, OR IS UNDER COMMON CONTROL  
 10 WITH THE PERSON CLAIMING AN EXEMPTION UNDER THIS SECTION.

11 Sec. 19. (1) A supervisor or other assessing officer, as soon  
 12 as possible after entering upon the duties of his or her office or  
 13 as required under the provisions of any charter that makes special  
 14 provisions for the assessment of property, shall ascertain the  
 15 taxable property in his or her assessing district, the person to  
 16 whom it should be assessed, and that person's residence.

17 (2) ~~The~~ EXCEPT AS OTHERWISE PROVIDED IN SECTION 9M, 9N, OR 9O,  
 18 THE supervisor or other assessing officer shall require any person  
 19 whom he or she believes has personal property in their possession  
 20 to make a statement of all the personal property of that person  
 21 whether owned by that person or held for the use of another ~~The~~  
 22 ~~statement shall~~ TO be completed and delivered to the supervisor or  
 23 assessor on or before February 20-10 of each year. A NOTICE THE  
 24 SUPERVISOR OR OTHER ASSESSING OFFICER PROVIDES REGARDING THAT  
 25 STATEMENT SHALL ALSO DO ALL OF THE FOLLOWING:

26 (A) NOTIFY THE PERSON TO WHOM SUCH NOTICE IS GIVEN OF THE  
 27 EXEMPTIONS AVAILABLE UNDER SECTIONS 9M, 9N, AND 9O.

1 (B) EXPLAIN WHERE INFORMATION ABOUT THOSE EXEMPTIONS, THE  
2 FORMS AND REQUIREMENTS FOR CLAIMING THOSE EXEMPTIONS, AND THE FORMS  
3 FOR THE STATEMENT OTHERWISE REQUIRED UNDER THIS SECTION ARE  
4 AVAILABLE.

5 (C) BE SENT OR DELIVERED BY NOT LATER THAN JANUARY 10 OF EACH  
6 YEAR.

7 (3) If a supervisor, an assessing officer, a county tax or  
8 equalization department provided for in section 34, or the state  
9 tax commission considers it necessary to require from any person a  
10 statement of real property assessable to that person, it shall  
11 notify the person, and that person shall submit the statement.

12 (4) A local tax collecting unit may provide for the electronic  
13 filing of the statement required under subsection (2) or (3).

14 (5) A statement under subsection (2) or (3) shall be in a form  
15 prescribed by the state tax commission. If a local tax collecting  
16 unit has provided for electronic filing of the statement under  
17 subsection (4), the filing format shall be prescribed by the state  
18 tax commission. The state tax commission shall not prescribe more  
19 than 1 format for electronically filing a statement under  
20 subsection (2) or more than 1 format for electronically filing a  
21 statement under subsection (3).

22 (6) A statement under subsection (2) or (3) shall be signed  
23 manually, by facsimile, or electronically. A supervisor or assessor  
24 shall not require that a statement required under subsection (2) or  
25 (3) be filed before February ~~20~~10 of each year.

26 (7) A supervisor or assessor shall not accept a statement  
27 under subsection (2) or (3) as final or sufficient if that

1 statement is not in the proper form or does not contain a manual,  
2 facsimile, or electronic signature. A supervisor or assessor shall  
3 preserve a statement that is not in the proper form or is not  
4 signed as in other cases, and that statement may be used to make  
5 the assessment and as evidence in any proceeding regarding the  
6 assessment of the person furnishing that statement.

7 (8) An electronic or facsimile signature shall be accepted by  
8 a local tax collecting unit using a procedure prescribed by the  
9 state tax commission.

10 (9) A STATEMENT UNDER SUBSECTION (2) FOR 2015 SHALL INCLUDE A  
11 SCHEDULE OF WHEN ANY PERSONAL PROPERTY INCLUDED IN THE STATEMENT  
12 WILL BECOME ELIGIBLE FOR EXEMPTION UNDER SECTION 9M OR 9N.

13 Sec. 21. (1) If a person, member of a firm, or officer of a  
14 corporation willfully neglects or refuses to make out and deliver a  
15 statement required under section ~~18-19~~ or falsely answers or  
16 refuses to answer questions concerning his or her property or  
17 property under his or her control as required ~~by~~ **UNDER** this act,  
18 that person is guilty of a misdemeanor ~~—~~ punishable by imprisonment  
19 in the county jail for not less than 30 days or more than 6 months  
20 ~~—~~ or by a fine of not less than \$100.00 or more than \$1,000.00, or  
21 both. If a supervisor, assessing officer, or member of the state  
22 tax commission is satisfied that a person is liable under this  
23 ~~section,~~ **SUBSECTION**, he or she shall report the case to the  
24 prosecuting attorney of the county in which the property is  
25 located.

26 (2) IF A PERSON FRAUDULENTLY CLAIMS AN EXEMPTION FOR PERSONAL  
27 PROPERTY UNDER SECTION 9M, 9N, OR 9o, THAT PERSON IS GUILTY OF A

1 MISDEMEANOR PUNISHABLE BY IMPRISONMENT IN THE COUNTY JAIL FOR NOT  
2 LESS THAN 30 DAYS OR MORE THAN 6 MONTHS OR BY A FINE OF NOT LESS  
3 THAN \$500.00 OR MORE THAN \$2,500.00, OR BOTH. IF THE ASSESSOR FOR  
4 THE LOCAL TAX COLLECTING UNIT IS SATISFIED THAT A PERSON IS LIABLE  
5 UNDER THIS SUBSECTION, HE OR SHE SHALL REPORT THE CASE TO THE  
6 PROSECUTING ATTORNEY OF THE COUNTY IN WHICH THE PERSONAL PROPERTY  
7 IS LOCATED.

8       Sec. 22. (1) If a supervisor, assessing officer, member of the  
9 state tax commission, or director or deputy director of the county  
10 tax or equalization department is satisfied that a statement  
11 required under section ~~18-19~~ is incorrect, or if a statement  
12 required under section ~~18-19~~ cannot be obtained from the person,  
13 firm, or corporation whose property is assessed, a supervisor,  
14 assessing officer, member of the state tax commission, or director  
15 or deputy director of the county tax or equalization department may  
16 examine, under oath to be administered by the supervisor, assessing  
17 officer, member of the state tax commission, or director or deputy  
18 director of the county tax or equalization department, any person  
19 he or she believes has knowledge of the amount or value of any  
20 property owned, held, or controlled by the person neglecting,  
21 refusing, or omitting to be examined or to furnish the statement  
22 required under section ~~18-19~~.

23       (2) A PERSON WHO FILES AN AFFIDAVIT CLAIMING AN EXEMPTION FOR  
24 PERSONAL PROPERTY UNDER SECTION 90 SHALL MAINTAIN ADEQUATE BOOKS  
25 AND RECORDS RELATING TO THE DESCRIPTION; THE DATE OF PURCHASE,  
26 LEASE, OR ACQUISITION; AND THE PURCHASE PRICE, LEASE AMOUNT, OR  
27 VALUE OF ALL INDUSTRIAL PERSONAL PROPERTY AND COMMERCIAL PERSONAL



1 PROPERTY OWNED BY, LEASED BY, OR IN THE POSSESSION OF THAT PERSON  
2 OR A RELATED ENTITY FOR 4 YEARS AFTER FILING AN AFFIDAVIT CLAIMING  
3 THE EXEMPTION. A PERSON WHO FILES AN AFFIDAVIT CLAIMING AN  
4 EXEMPTION FOR PERSONAL PROPERTY UNDER SECTION 9O SHALL PROVIDE  
5 ACCESS TO THE BOOKS AND RECORDS RELATING TO THE DESCRIPTION; THE  
6 DATE OF PURCHASE, LEASE, OR ACQUISITION; AND THE PURCHASE PRICE,  
7 LEASE AMOUNT, OR VALUE OF ALL INDUSTRIAL PERSONAL PROPERTY AND  
8 COMMERCIAL PERSONAL PROPERTY OWNED BY, LEASED BY, OR IN THE  
9 POSSESSION OF THAT PERSON OR A RELATED ENTITY IF REQUESTED BY THE  
10 ASSESSOR OF THE LOCAL TAX COLLECTING UNIT, COUNTY EQUALIZATION  
11 DEPARTMENT, OR DEPARTMENT OF TREASURY FOR 4 YEARS IMMEDIATELY  
12 SUCCEEDING THE YEAR IN WHICH THAT PERSON FILES AN AFFIDAVIT  
13 CLAIMING THE EXEMPTION.

14 (3) A PERSON WHO FILES AN AFFIDAVIT CLAIMING AN EXEMPTION FOR  
15 PERSONAL PROPERTY UNDER SECTION 9M OR 9N SHALL MAINTAIN ADEQUATE  
16 BOOKS AND RECORDS RELATING TO THE DESCRIPTION; THE DATE OF  
17 PURCHASE, LEASE, OR ACQUISITION; AND THE PURCHASE PRICE, LEASE  
18 AMOUNT, OR VALUE OF THAT PERSONAL PROPERTY; THE CUSTOMARY  
19 INDUSTRIAL USE FOR THAT PERSONAL PROPERTY; AND THE ASSET  
20 CLASSIFICATION GROUPING OF THAT PERSONAL PROPERTY AS APPLIED IN  
21 MASS APPRAISAL TECHNIQUES FOR ASSESSING PURPOSES UNTIL THAT  
22 PERSONAL PROPERTY IS NO LONGER ELIGIBLE FOR EXEMPTION UNDER SECTION  
23 9M OR 9N. A PERSON WHO CLAIMS AN EXEMPTION FOR PERSONAL PROPERTY  
24 UNDER SECTION 9M OR 9N SHALL PROVIDE ACCESS TO THE BOOKS AND  
25 RECORDS RELATING TO THE DESCRIPTION; THE DATE OF PURCHASE, LEASE,  
26 OR ACQUISITION; AND THE PURCHASE PRICE, LEASE AMOUNT, OR VALUE OF  
27 THAT PERSONAL PROPERTY; THE CUSTOMARY INDUSTRIAL USE FOR THAT

1 PERSONAL PROPERTY; AND THE ASSET CLASSIFICATION GROUPING OF THAT  
2 PERSONAL PROPERTY AS APPLIED IN MASS APPRAISAL TECHNIQUES FOR  
3 ASSESSING PURPOSES IF REQUESTED BY THE ASSESSOR OF THE LOCAL TAX  
4 COLLECTING UNIT, COUNTY EQUALIZATION DEPARTMENT, OR DEPARTMENT OF  
5 TREASURY IN ANY YEAR IN WHICH THAT PERSON CLAIMS AN EXEMPTION FOR  
6 THAT PERSONAL PROPERTY UNDER SECTION 9M OR 9N.

7 (4) THE ASSESSOR OF A LOCAL TAX COLLECTING UNIT SHALL PRESERVE  
8 ALL AFFIDAVITS CLAIMING AN EXEMPTION FOR PERSONAL PROPERTY FILED  
9 UNDER SECTIONS 9M, 9N, AND 9O FOR NOT LESS THAN 4 YEARS AFTER  
10 COMPLETION OF THE ASSESSMENT ROLL FOR WHICH THE AFFIDAVITS ARE  
11 FILED.

12 (5) A supervisor or assessing officer is authorized to assess  
13 to a person, firm, or corporation subject to assessment the amount  
14 of real and personal property the supervisor or assessing officer  
15 considers reasonable and just.

16 Sec. 30. (1) Except as otherwise provided in subsection (2),  
17 the board of review shall meet on the second Monday in March.

18 (2) The governing body of the city or township may authorize,  
19 by adoption of an ordinance or resolution, alternative starting  
20 dates in March when the board of review shall initially meet, which  
21 alternative starting dates shall be the Tuesday or Wednesday  
22 following the second Monday of March.

23 (3) The first meeting of the board of review shall start not  
24 earlier than 9 a.m. and not later than 3 p.m. and last for not less  
25 than 6 hours. The board of review shall also meet for not less than  
26 6 hours during the remainder of that week. Persons or their agents  
27 who have appeared to file a protest before the board of review at a

1 scheduled meeting or at a scheduled appointment shall be afforded  
2 an opportunity to be heard by the board of review. The board of  
3 review shall schedule a final meeting after the board of review  
4 makes a change in the assessed value or tentative taxable value of  
5 property, ~~or~~ adds property to the assessment roll, **OR EXEMPTS**  
6 **PERSONAL PROPERTY UNDER SECTION 9M, 9N, OR 9o AND REMOVES IT FROM**  
7 **THE ASSESSMENT ROLL.** The board of review shall hold at least 3  
8 hours of its required sessions for review of assessment rolls  
9 during the week of the second Monday in March after 6 p.m.

10 (4) A board of review shall meet a total of at least 12 hours  
11 during the week beginning the second Monday in March to hear  
12 protests. At the request of a person whose property is assessed on  
13 the assessment roll or of his or her agent, and if sufficient cause  
14 is shown, the board of review shall correct the assessed value or  
15 tentative taxable value of the property in a manner that will make  
16 the valuation of the property relatively just and proper under this  
17 act. **FOR THE APPEAL OF A DENIAL OF A CLAIM OF EXEMPTION FOR**  
18 **PERSONAL PROPERTY UNDER SECTION 9M, 9N, OR 9o, IF AN EXEMPTION IS**  
19 **APPROVED, THE BOARD OF REVIEW SHALL REMOVE THE ELIGIBLE PERSONAL**  
20 **PROPERTY FROM THE ASSESSMENT ROLL.** The board of review may examine  
21 under oath the person making the application, or any other person  
22 concerning the matter. A member of the board of review may  
23 administer the oath. A nonresident taxpayer may file his or her  
24 appearance, protest, and papers in support of the protest by  
25 letter, and his or her personal appearance is not required. The  
26 board of review, on its own motion, may change assessed values or  
27 tentative taxable values or add to the roll property omitted from

1 the roll that is liable to assessment if the person who is assessed  
2 for the altered valuation or for the omitted property is promptly  
3 notified and granted an opportunity to file objections to the  
4 change at the meeting or at a subsequent meeting. An objection to a  
5 change in assessed value or tentative taxable value or to the  
6 addition of property to the tax roll shall be promptly heard and  
7 determined. Each person who makes a request, protest, or  
8 application to the board of review for the correction of the  
9 assessed value or tentative taxable value of the person's property  
10 **OR FOR THE EXEMPTION OF THAT PERSON'S PERSONAL PROPERTY UNDER**  
11 **SECTION 9M, 9N, OR 9o** shall be notified in writing, not later than  
12 the first Monday in June, of the board of review's action on the  
13 request, protest, or application, of the state equalized valuation  
14 or tentative taxable value of the property, and of information  
15 regarding the right of further appeal to the tax tribunal.  
16 Information regarding the right of further appeal to the tax  
17 tribunal shall include, but is not limited to, a statement of the  
18 right to appeal to the tax tribunal, the address of the tax  
19 tribunal, and the final date for filing an appeal with the tax  
20 tribunal.

21 (5) **IF AN EXEMPTION FOR PERSONAL PROPERTY UNDER SECTION 9M,**  
22 **9N, OR 9o IS APPROVED, THE BOARD OF REVIEW SHALL FILE AN AFFIDAVIT**  
23 **WITH THE PROPER OFFICIALS INVOLVED IN THE ASSESSMENT AND COLLECTION**  
24 **OF TAXES AND ALL AFFECTED OFFICIAL RECORDS SHALL BE CORRECTED. IF**  
25 **THE BOARD OF REVIEW APPROVES AN EXEMPTION UNDER SECTION 9M, 9N, OR**  
26 **9o, THE BOARD OF REVIEW SHALL REQUIRE THE PERSON CLAIMING THE**  
27 **EXEMPTION TO EXECUTE THE AFFIDAVIT PROVIDED FOR IN SECTION 9M, 9N,**

1 OR 90. IF THE BOARD OF REVIEW DOES NOT APPROVE AN EXEMPTION UNDER  
2 SECTION 9M, 9N, OR 90, THE PERSON CLAIMING THE EXEMPTION FOR THAT  
3 PERSONAL PROPERTY MAY APPEAL THAT DECISION IN WRITING TO THE  
4 MICHIGAN TAX TRIBUNAL. A CORRECTION UNDER THIS SUBSECTION THAT  
5 APPROVES AN EXEMPTION UNDER SECTION 90 MAY BE MADE FOR THE YEAR IN  
6 WHICH THE APPEAL WAS FILED AND THE IMMEDIATELY PRECEDING 3 TAX  
7 YEARS. A CORRECTION UNDER THIS SUBSECTION THAT APPROVES AN  
8 EXEMPTION UNDER SECTION 9M OR 9N MAY BE MADE ONLY FOR THE YEAR IN  
9 WHICH THE APPEAL WAS FILED.

10 (6) ~~(5)~~—After the board of review completes the review of the  
11 assessment roll, a majority of the board of review shall indorse  
12 the roll and sign a statement to the effect that the roll is the  
13 assessment roll for the year in which it has been prepared and  
14 approved by the board of review.

15 (7) ~~(6)~~—The completed assessment roll shall be delivered by  
16 the appropriate assessing officer to the county equalization  
17 director not later than the tenth day after the adjournment of the  
18 board of review, or the Wednesday following the first Monday in  
19 April, whichever date occurs first.

20 (8) ~~(7)~~—The governing body of the township or city may  
21 authorize, by adoption of an ordinance or resolution, a resident  
22 taxpayer to file his or her protest before the board of review by  
23 letter without a personal appearance by the taxpayer or his or her  
24 agent. If that ordinance or resolution is adopted, the township or  
25 city shall include a statement notifying taxpayers of this option  
26 in each assessment notice under section 24c and on each notice or  
27 publication of the meeting of the board of review.

1           Sec. 53b. (1) If there has been a qualified error, the  
2 qualified error shall be verified by the local assessing officer  
3 and approved by the board of review. Except as otherwise provided  
4 in subsection ~~(7), (9)~~, the board of review shall meet for the  
5 purposes of this section on Tuesday following the second Monday in  
6 December and ~~, for summer property taxes,~~ on Tuesday following the  
7 third Monday in July. ~~Except as otherwise provided in subsection~~  
8 ~~(7), if there is not a levy of summer property taxes, the board of~~  
9 ~~review may meet for the purposes of this section on Tuesday~~  
10 ~~following the third Monday in July.~~ If approved, the board of  
11 review shall file an affidavit within 30 days relative to the  
12 qualified error with the proper officials and all affected official  
13 records shall be corrected. If the qualified error results in an  
14 overpayment or underpayment, the rebate, including any interest  
15 paid, shall be made to the taxpayer or the taxpayer shall be  
16 notified and payment made within 30 days of the notice. A rebate  
17 shall be without interest. The treasurer in possession of the  
18 appropriate tax roll may deduct the rebate from the appropriate tax  
19 collecting unit's subsequent distribution of taxes. The treasurer  
20 in possession of the appropriate tax roll shall bill to the  
21 appropriate tax collecting unit the tax collecting unit's share of  
22 taxes rebated. Except as otherwise provided in ~~subsection (6)~~  
23 **SUBSECTIONS (6) AND (8)** and section 27a(4), a correction under this  
24 subsection may be made for the current year and the immediately  
25 preceding year only.

26           (2) Action pursuant to ~~this section~~ **SUBSECTION (1)** may be  
27 initiated by the taxpayer or the assessing officer.

1           (3) The board of review meeting in July and December shall  
2 meet only for the purpose described in subsection (1) and to hear  
3 appeals provided for in sections 7u, 7cc, 7ee, ~~and 7jj~~, **9M, 9N, AND**  
4 **9o**. If an exemption under section 7u is approved, the board of  
5 review shall file an affidavit with the proper officials involved  
6 in the assessment and collection of taxes and all affected official  
7 records shall be corrected. If an appeal under section 7cc, 7ee, ~~or~~  
8 ~~7jj~~, **9M, 9N, OR 9o** results in a determination that an overpayment  
9 has been made, the board of review shall file an affidavit and a  
10 rebate shall be made at the times and in the manner provided in  
11 subsection (1). Except as otherwise provided in sections 7cc, 7ee,  
12 ~~and 7jj~~, **AND 9o**, a correction under this subsection shall be made  
13 for the year in which the appeal is made only. If the board of  
14 review ~~grants~~**APPROVES** an exemption or provides a rebate for  
15 property under section 7cc, 7ee, ~~or 7jj~~, **9M, 9N, OR 9o** as provided  
16 in this subsection, the board of review shall require the owner to  
17 execute the affidavit provided for in section 7cc, 7ee, ~~or 7jj~~, **9M,**  
18 **9N, OR 9o** and shall forward a copy of any section 7cc affidavits to  
19 the department of treasury.

20           (4) If an exemption under section 7cc is ~~granted~~**APPROVED** by  
21 the board of review under this section, the provisions of section  
22 7cc apply. If an exemption under section 7cc is not ~~granted~~  
23 **APPROVED** by the board of review under this section, the owner may  
24 appeal that decision in writing to the department of treasury  
25 within 35 days of the board of review's denial and the appeal shall  
26 be conducted as provided in section 7cc(8).

27           (5) An owner or assessor may appeal a decision of the board of

1 review under this section regarding an exemption under section 7ee  
2 or 7jj to the residential and small claims division of the Michigan  
3 tax tribunal. An owner is not required to pay the amount of tax in  
4 dispute in order to receive a final determination of the  
5 residential and small claims division of the Michigan tax tribunal.  
6 However, interest and penalties, if any, shall accrue and be  
7 computed based on interest and penalties that would have accrued  
8 from the date the taxes were originally levied as if there had not  
9 been an exemption.

10 (6) A correction under this section that ~~grants~~**APPROVES** a  
11 principal residence exemption pursuant to section 7cc may be made  
12 for the year in which the appeal was filed and the 3 immediately  
13 preceding tax years.

14 (7) **FOR THE APPEAL OF A DENIAL OF A CLAIM OF EXEMPTION FOR**  
15 **PERSONAL PROPERTY UNDER SECTION 9M, 9N, OR 9o, IF AN EXEMPTION IS**  
16 **APPROVED, THE BOARD OF REVIEW MAY REMOVE THE PERSONAL PROPERTY FROM**  
17 **THE ASSESSMENT ROLL.**

18 (8) **IF AN EXEMPTION FOR PERSONAL PROPERTY UNDER SECTION 9M,**  
19 **9N, OR 9o IS APPROVED, THE BOARD OF REVIEW SHALL FILE AN AFFIDAVIT**  
20 **WITH THE PROPER OFFICIALS INVOLVED IN THE ASSESSMENT AND COLLECTION**  
21 **OF TAXES AND ALL AFFECTED OFFICIAL RECORDS SHALL BE CORRECTED. IF**  
22 **THE BOARD OF REVIEW APPROVES AN EXEMPTION UNDER SECTION 9M, 9N, OR**  
23 **9o, THE BOARD OF REVIEW SHALL REQUIRE THE PERSON CLAIMING THE**  
24 **EXEMPTION TO EXECUTE THE AFFIDAVIT PROVIDED FOR IN SECTION 9M, 9N,**  
25 **OR 9o. IF THE BOARD OF REVIEW DOES NOT APPROVE AN EXEMPTION UNDER**  
26 **SECTION 9M, 9N, OR 9o, THE PERSON CLAIMING THE EXEMPTION FOR THAT**  
27 **PERSONAL PROPERTY MAY APPEAL THAT DECISION IN WRITING TO THE**



1 MICHIGAN TAX TRIBUNAL. A CORRECTION UNDER THIS SUBSECTION THAT  
2 APPROVES AN EXEMPTION UNDER SECTION 9O MAY BE MADE FOR THE YEAR IN  
3 WHICH THE APPEAL WAS FILED AND THE IMMEDIATELY PRECEDING 3 TAX  
4 YEARS. A CORRECTION UNDER THIS SUBSECTION THAT APPROVES AN  
5 EXEMPTION UNDER SECTION 9M OR 9N MAY BE MADE ONLY FOR THE YEAR IN  
6 WHICH THE APPEAL WAS FILED.

7 (9) ~~(7)~~—The governing body of the city or township may  
8 authorize, by adoption of an ordinance or resolution, 1 or more of  
9 the following alternative meeting dates for the purposes of this  
10 section:

11 (a) An alternative meeting date during the week of the second  
12 Monday in December.

13 (b) An alternative meeting date during the week of the third  
14 Monday in July.

15 (10) ~~(8)~~—As used in this section, "qualified error" means 1 or  
16 more of the following:

17 (a) A clerical error relative to the correct assessment  
18 figures, the rate of taxation, or the mathematical computation  
19 relating to the assessing of taxes.

20 (b) A mutual mistake of fact.

21 (c) An adjustment under section 27a(4) or an exemption under  
22 section 7hh(3)(b).

23 (d) An error of measurement or calculation of the physical  
24 dimensions or components of the real property being assessed.

25 (e) An error of omission or inclusion of a part of the real  
26 property being assessed.

27 (f) An error regarding the correct taxable status of the real

1 property being assessed.

2 (g) An error made by the taxpayer in preparing the statement  
3 of assessable personal property under section 19.

4 (H) AN ERROR MADE IN THE DENIAL OF A CLAIM OF EXEMPTION FOR  
5 PERSONAL PROPERTY UNDER SECTION 9M, 9N, OR 9O.