

HOUSE BILL NO. 4176

February 13, 2019, Introduced by Reps. Yaroch, Ellison, LaFave, Brann, Shannon, Vaupel, Cynthia Johnson, Green, Howell, Mueller and Sowerby and referred to the Committee on Military, Veterans and Homeland Security.

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 the final adjournment of the local board of
7 review. The affidavit when filed ~~shall be~~ **is** open to inspection.
8 The county treasurer shall cancel taxes subject to collection under
9 this act for any year in which a disabled veteran eligible for the
10 exemption under this section has acquired title to real property
11 exempt under this section. Upon granting the exemption under this
12 section, **before January 1, 2019**, each local taxing unit shall bear
13 the loss of its portion of the taxes upon which the exemption has
14 been granted.

15 (2) If a disabled veteran who is otherwise eligible for the
16 exemption under this section dies, either before or after the
17 exemption under this section is granted, the exemption ~~shall remain~~
18 **remains** available to or ~~shall continue~~ **continues** for his or her
19 unremarried surviving spouse. The surviving spouse shall comply
20 with the requirements of subsection (1) and shall indicate on the
21 affidavit that he or she is the surviving spouse of a disabled
22 veteran entitled to the exemption under this section. The exemption
23 ~~shall continue~~ **continues** as long as the surviving spouse remains
24 unremarried.

25 (3) **For taxes levied after December 31, 2018, this state shall**
26 **reimburse each local taxing unit for its portion of the taxes upon**
27 **which the exemption under this section has been granted.**

28 (4) ~~(3)~~ As used in this section: ~~,"disabled~~

29 (a) **"Disabled veteran"** means a ~~person~~ **veteran** who is a

1 resident of this state and who meets 1 of the following criteria:

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

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

10 (iii) ~~(c)~~ Has been rated by the United States ~~department of~~
11 ~~veterans affairs~~ **Department of Veterans Affairs** as individually
12 unemployable.

13 (b) "Veteran" means an individual who served in the active
14 military, naval, marine, coast guard, or air service and who was
15 discharged or released from his or her service with an honorable or
16 general discharge.