

HOUSE BILL NO. 5238

November 13, 2019, Introduced by Reps. Shannon, Manoogian, Anthony, Hammoud, Cynthia Johnson, Brenda Carter, Gay-Dagnogo, Haadsma, Tyrone Carter, Kennedy, Brixie, Garza, Sowerby, Ellison, Bolden, Love, Sabo, Cherry, Hood, Clemente, Hope, Lasinski, Hertel, Sneller, Pohutsky, Guerra, Jones, Koleszar and Coleman 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
 4 during the period beginning with the tax day for each year and
 5 ending at the time of the final adjournment of the local board of
 6 review, **except that, for taxes levied in the year in which the**
 7 **property owner first acquired the property and the immediately**
 8 **succeeding year, a single filing may be made and shall be**
 9 **considered timely if it is made not later than the time of the**
 10 **final adjournment of the local board of review in the year**
 11 **immediately succeeding the year in which the last of those taxes**
 12 **were levied.** The affidavit when filed ~~shall be~~ **is** open to
 13 inspection. The county treasurer shall cancel taxes subject to
 14 collection under this act for any year in which a disabled veteran
 15 eligible for the exemption under this section has acquired title to
 16 real property exempt under this section. Upon granting the
 17 exemption under this section, each local taxing unit shall bear the
 18 loss of its portion of the taxes upon which the exemption has been
 19 granted.

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



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

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

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

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

