

# HOUSE BILL NO. 6434

October 11, 2022, Introduced by Reps. Damoose, Borton, Bezotte, Sabo, LaFave and Haadsma 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 of the~~  
3 ~~United States under honorable conditions~~ or by an individual  
4 described in subsection (2) is exempt from the collection of taxes  
5 under this act. ~~To~~ **Except as otherwise provided in subsection (3),**  
6 **to obtain the exemption, the property owner or his or her legal**  
7 **designee must file** an affidavit showing the facts required by this

1 section and a description of the real property ~~shall be filed by~~  
2 ~~the property owner or his or her legal designee with the supervisor~~  
3 ~~or other~~ assessing officer **for the local assessing unit** during the  
4 period beginning with the tax day for each year and ending at the  
5 time of the final adjournment of the local board of review. The  
6 affidavit when filed ~~shall be~~ **is** open to inspection. The county  
7 treasurer shall cancel taxes subject to collection under this act  
8 for any year in which a disabled veteran eligible for the exemption  
9 under this section has acquired title to real property exempt under  
10 this section. Upon granting the exemption under this section, each  
11 local taxing unit shall bear the loss of its portion of the taxes  
12 upon which the exemption has been granted.

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

23 (3) **An individual or his or her legal designee may file, and**  
24 **the assessing officer for the local assessing unit shall accept, an**  
25 **application for the exemption under this section, submitted in the**  
26 **form and manner described in subsections (1) and (2), for a**  
27 **specific homestead that the individual intends to purchase before**  
28 **the individual purchases the homestead. Within 15 business days**  
29 **following receipt of an application filed under this subsection,**

1 the assessing officer shall process the application and send the  
 2 individual a letter stating that the application is preliminarily  
 3 approved or preliminarily denied. An individual who is issued a  
 4 letter preliminarily approving the exemption under this subsection  
 5 must receive the exemption for the homestead referenced in the  
 6 letter after becoming the owner of the homestead without having to  
 7 file another application. If an individual is issued a letter  
 8 preliminarily denying the exemption under this subsection and  
 9 subsequently becomes the owner of the homestead referenced in the  
 10 letter, the individual may have the application reconsidered by the  
 11 board of review pursuant to subsections (1) and (2) without having  
 12 to file another application.

13 (4) ~~(3)~~ As used in this section, "disabled veteran" means a  
 14 ~~person who~~ **an individual who was discharged from the Armed Forces**  
 15 **of the United States under honorable conditions**, is a resident of  
 16 this state, and ~~who~~ meets 1 of the following criteria:

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

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

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