HOUSE BILL No. 4077

January 11, 1995, Introduced by Reps. Bullard, Dalman, Horton, Jaye, Rocca, McManus, DeLange, Llewellyn, Voorhees, Ryan, Perricone, Hill, Crissman, Lowe, Kaza and Goschka and referred to the Committee on Tax Policy.

A bill to amend section 53b of Act No. 206 of the Public

Acts of 1893, entitled as amended

"The general property tax act,"

as amended by Act No. 237 of the Public Acts of 1994, being sec-

tion 211.53b of the Michigan Compiled Laws.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Section 1. Section 53b of Act No. 206 of the Public Acts of

2 1893, as amended by Act No. 237 of the Public Acts of 1994, being

3 section 211.53b of the Michigan Compiled Laws, is amended to read

4 as follows:

5 Sec. 53b. (1) If there has been a clerical error or a

6 mutual mistake of fact relative to the correct assessment fig-

7 ures, the rate of taxation, or the mathematical computation

8 relating to the assessing of taxes, the error or mutual mistake

9 shall be verified by the local assessing officer ⎯ and approved

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1 by the board of review at a meeting held for ~~that purpose~~ THE

2 PURPOSES OF THIS SECTION on Tuesday following the second Monday

3 in December, and for summer property taxes, on Tuesday following

4 the third Monday in July. If approved, the board of review shall

5 file an affidavit within 30 days relative to the errors or mutual

6 mistake with the proper officials who are involved with the

7 assessment figures, rate of taxation, or mathematical computation

8 and all ~~related~~ AFFECTED official records shall be corrected.

9 If the error or mutual mistake results in an overpayment or

10 underpayment, the rebate shall be made to the taxpayer or the

11 taxpayer shall be notified and payment made within 30 days of the

12 notice. A correction under this subsection may be made in the

13 year in which the error was made or in the following year only.

14   (2) Action pursuant to this section may be initiated by the

15 taxpayer or the assessing officer.

16   (3) The board of review meeting in July and December shall

17 meet only for the purpose described in subsection (1) and to hear

18 appeals provided for in sections 7U, 7cc, and 7ee. IF AN EXEMP-

19 TION UNDER SECTION 7U IS APPROVED, THE BOARD OF REVIEW SHALL FILE

20 AN AFFIDAVIT WITH THE PROPER OFFICIALS INVOLVED IN THE ASSESSMENT

21 AND COLLECTION OF TAXES AND ALL AFFECTED OFFICIAL RECORDS SHALL

22 BE CORRECTED. If an appeal under section 7cc or 7ee results in a

23 determination that an overpayment has been made, the board of

24 review shall file an affidavit and a rebate shall be made at the

25 times and in the manner provided in subsection (1). A correction

26 under this subsection shall be made only for the year in which

27 the appeal is made. If the board of review grants an exemption

1 or provides a rebate for property as provided in this subsection,

2 the board of review shall require the owner to execute the affi-

3 davit provided for in section 7cc or 7ee and shall forward a copy

4 of any section 7cc affidavits to the department of treasury.

5 　　　(4) If an exemption under section 7cc is granted by the

6 board of review under this section, the provisions of

7 section 7cc(6) through (8) apply. If an exemption under

8 section 7cc is not granted by the board of review under this sec-

9 tion, the owner may appeal that decision to the department of

10 treasury and the appeal shall be conducted as provided in

11 section 7cc(7).

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

13 of review under this section regarding an exemption under

14 section 7ee to the residential and small claims division of the

15 Michigan tax tribunal. An owner is not required to pay the

16 amount of tax in dispute in order to receive a final determina-

17 tion of the residential and small claims division of the Michigan

18 tax tribunal. However, interest and penalties, if any, shall

19 accrue and be computed based on interest and penalties that would

20 have accrued from the date the taxes were originally levied as if

21 there had not been an exemption.