

SENATE SUBSTITUTE FOR  
HOUSE BILL NO. 4851

A bill to amend 1893 PA 206, entitled  
"The general property tax act,"  
by amending section 53b (MCL 211.53b), as amended by 2017 PA 261.

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

1       Sec. 53b. (1) If there has been a qualified error, the  
2 qualified error ~~shall~~**must** be verified by the local assessing  
3 officer and approved by the board of review. Except as otherwise  
4 provided in subsection (7), the board of review shall meet for the  
5 purposes of this section on Tuesday following the second Monday in  
6 December and on Tuesday following the third Monday in July. If  
7 approved, the board of review shall file an affidavit within 30  
8 days relative to the qualified error with the proper officials and  
9 all affected official records ~~shall~~**must** be corrected. If the



1 qualified error results in an overpayment or underpayment, the  
2 rebate, including any interest paid, ~~shall~~**must** be made to the  
3 taxpayer or the taxpayer ~~shall~~**must** be notified and payment made  
4 within 30 days of the notice. A rebate ~~shall~~**must** be without  
5 interest. The treasurer in possession of the appropriate tax roll  
6 may deduct the rebate from the appropriate tax collecting unit's  
7 subsequent distribution of taxes. The treasurer in possession of  
8 the appropriate tax roll shall bill to the appropriate tax  
9 collecting unit the tax collecting unit's share of taxes rebated.  
10 Except as otherwise provided in subsection (6) and section 27a(4),  
11 a correction under this subsection may be made for the current year  
12 and the immediately preceding year only.

13 (2) Action pursuant to subsection (1) may be initiated by the  
14 taxpayer or the assessing officer.

15 (3) The board of review meeting in July and December shall  
16 meet only for the purpose described in subsection (1) and to hear  
17 appeals provided for in sections 7u, 7cc, 7ee, and 7jj. If an  
18 exemption under section 7u is approved, the board of review shall  
19 file an affidavit with the proper officials involved in the  
20 assessment and collection of taxes and all affected official  
21 records ~~shall~~**must** be corrected. If an appeal under section 7cc,  
22 7ee, or 7jj results in a determination that an overpayment has been  
23 made, the board of review shall file an affidavit and a rebate  
24 ~~shall~~**must** be made at the times and in the manner provided in  
25 subsection (1). Except as otherwise provided in sections 7cc, 7ee,  
26 and 7jj, a correction under this subsection ~~shall~~**must** be made for  
27 the year in which the appeal is made only. If the board of review  
28 approves an exemption or provides a rebate for property under  
29 section 7cc, 7ee, or 7jj as provided in this subsection, the board



1 of review shall require the owner to execute the affidavit provided  
2 for in section 7cc, 7ee, or 7jj and shall forward a copy of any  
3 section 7cc affidavits to the department of treasury.

4 (4) If an exemption under section 7cc is approved by the board  
5 of review under this section, the provisions of section 7cc apply.  
6 If an exemption under section 7cc is not approved by the board of  
7 review under this section, the owner may appeal that decision in  
8 writing to the department of treasury within 35 days of the board  
9 of review's denial and the appeal ~~shall~~**must** be conducted as  
10 provided in section 7cc(8).

11 (5) An owner or assessor may appeal a decision of the board of  
12 review under this section regarding an exemption under section 7ee  
13 or 7jj to the residential and small claims division of the Michigan  
14 tax tribunal. An owner is not required to pay the amount of tax in  
15 dispute in order to receive a final determination of the  
16 residential and small claims division of the Michigan tax tribunal.  
17 However, interest and penalties, if any, ~~shall~~**will** accrue and be  
18 computed based on interest and penalties that would have accrued  
19 from the date the taxes were originally levied as if there had not  
20 been an exemption.

21 (6) A correction under this section that approves a principal  
22 residence exemption ~~pursuant to~~**under** section 7cc may be made for  
23 the year in which the appeal was filed and the 3 immediately  
24 preceding tax years.

25 (7) The governing body of the city or township may authorize,  
26 by adoption of an ordinance or resolution, 1 or more of the  
27 following alternative meeting dates for the purposes of this  
28 section:

29 (a) An alternative meeting date during the week of the second



1 Monday in December.

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

4 (8) As used in this section, "qualified error" means 1 or more  
5 of the following:

6 (a) A clerical error relative to the correct assessment  
7 figures, the rate of taxation, or the mathematical computation  
8 relating to the assessing of taxes.

9 (b) A mutual mistake of fact.

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

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

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

16 (f) An error regarding the correct taxable status of the real  
17 property being assessed.

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

20 (h) An error made in the denial of a claim of exemption for  
21 personal property under section 9o.

22 **(i) An issue beyond the control of a disabled veteran or his**  
23 **or her unremarried surviving spouse that causes a denial of an**  
24 **exemption under section 7b. An issue beyond the control of a**  
25 **disabled veteran or his or her unremarried surviving spouse means**  
26 **an error made by the local tax collecting unit in the processing of**  
27 **a timely filed exemption affidavit or a delay in the determination**  
28 **by the United States Department of Veterans Affairs that a veteran**  
29 **is permanently and totally disabled as a result of military service**



1 and entitled to veterans' benefits at the 100% rate.

