

# SENATE BILL No. 1093

April 25, 2012, Introduced by Senators CASWELL, JONES, BRANDENBURG, COLBECK, NOFS and KAHN and referred to the Committee on Finance.

A bill to amend 1893 PA 206, entitled  
"The general property tax act,"  
by amending section 53b (MCL 211.53b), as amended by 2010 PA 24.

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

1           Sec. 53b. (1) If there has been a qualified error, the  
2 qualified error shall be verified by the local assessing officer  
3 and approved by the board of review. Except as otherwise provided  
4 in subsection (7), the board of review shall meet for the purposes  
5 of this section on Tuesday following the second Monday in December  
6 and, for summer property taxes, on Tuesday following the third  
7 Monday in July. Except as otherwise provided in subsection (7), if  
8 there is not a levy of summer property taxes, the board of review  
9 may meet for the purposes of this section on Tuesday following the  
10 third Monday in July. If approved, the board of review shall file

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

15 (2) Action pursuant to this section may be initiated by the  
16 taxpayer or the assessing officer.

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

1 correction under this subsection shall be made for the year in  
2 which the appeal is made only. If the board of review grants an  
3 exemption or provides a rebate for property under section 7cc, 7ee,  
4 or 7jj as provided in this subsection, the board of review shall  
5 require the owner to execute the affidavit provided for in section  
6 7cc, 7ee, or 7jj and shall forward a copy of any section 7cc  
7 affidavits to the department of treasury.

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

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

25 (6) A correction under this section that grants a principal  
26 residence exemption pursuant to section 7cc may be made for the  
27 year in which the appeal was filed and the 3 immediately preceding

1 tax years.

2 (7) The governing body of the city or township may authorize,  
3 by adoption of an ordinance or resolution, **EITHER OF THE FOLLOWING:**

4 (A) 1 or more of the following alternative meeting dates for  
5 the purposes of this section:

6 (i) ~~(a)~~—An alternative meeting date during the week of the  
7 second Monday in December.

8 (ii) ~~(b)~~—An alternative meeting date during the week of the  
9 third Monday in July.

10 (B) **NOTWITHSTANDING ANY OTHER PROVISION OF THIS ACT TO THE**  
11 **CONTRARY AND SUBJECT TO SECTION 7CC(19), CANCELLATION OF EITHER OR**  
12 **BOTH THE DECEMBER OR JULY BOARD OF REVIEW.**

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

15 (a) A clerical error relative to the correct assessment  
16 figures, the rate of taxation, or the mathematical computation  
17 relating to the assessing of taxes.

18 (b) A mutual mistake of fact.

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

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

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

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

27 (g) An error made by the taxpayer in preparing the statement

1 of assessable personal property under section 19.