

HOUSE BILL No. 4238

February 24, 2015, Introduced by Reps. Theis, Lucido, Bizon, Cox, Chatfield, Barrett, Leutheuser, Runestad, Aaron Miller, Vaupel, Lyons, Somerville, Derek Miller, Chang, Tedder, Sheppard, Glenn, Hughes, Hooker, Pagel, Faris, Franz, Rutledge, Plawecki, Hoadley, Crawford, Cole, Yonker, Garcia and Sarah Roberts and referred to the Committee on Military and Veterans Affairs.

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:

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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 obtain the exemption, **THE PROPERTY OWNER OR HIS**
6 **OR HER LEGAL DESIGNEE SHALL FILE** an affidavit showing the facts
7 required by this section and a description of the real property
8 ~~shall be filed by the property owner or his or her legal designee~~
9 with the supervisor or other assessing officer during the period
10 beginning with the tax day for each year and ending at the time of
11 the final adjournment of the local board of review. The affidavit

1 when filed shall be open to inspection. The county treasurer shall
2 cancel taxes subject to collection under this act for any year in
3 which a disabled veteran eligible for the exemption under this
4 section has acquired title to real property exempt under this
5 section. Upon granting the exemption under this section, each local
6 taxing unit ~~shall bear~~**BEARS** the loss of its portion of the taxes
7 upon which the exemption has been granted.

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

18 (3) **REAL PROPERTY IS EXEMPT FROM THE COLLECTION OF TAXES UNDER**
19 **THIS ACT IF THAT REAL PROPERTY IS USED AND OWNED AS A HOMESTEAD BY**
20 **AN UNREMARIED SURVIVING SPOUSE OF A MICHIGAN VETERAN WHO DIED FROM**
21 **SERVICE-CONNECTED CAUSES WHILE SERVING IN THE ARMED FORCES OF THE**
22 **UNITED STATES IN A WAR OR WAR CONDITION IN WHICH THE UNITED STATES**
23 **WAS A PARTICIPANT. TO OBTAIN THE EXEMPTION, THE PROPERTY OWNER OR**
24 **HIS OR HER LEGAL DESIGNEE SHALL FILE AN AFFIDAVIT SHOWING THE FACTS**
25 **REQUIRED BY THIS SECTION AND A DESCRIPTION OF THE REAL PROPERTY**
26 **WITH THE SUPERVISOR OR OTHER ASSESSING OFFICER DURING THE PERIOD**
27 **BEGINNING WITH THE TAX DAY FOR EACH YEAR AND ENDING AT THE TIME OF**

1 THE FINAL ADJOURNMENT OF THE LOCAL BOARD OF REVIEW. THE AFFIDAVIT
 2 WHEN FILED SHALL BE OPEN TO INSPECTION. THE COUNTY TREASURER SHALL
 3 CANCEL TAXES SUBJECT TO COLLECTION UNDER THIS ACT FOR ANY YEAR IN
 4 WHICH THE INDIVIDUAL ELIGIBLE FOR THE EXEMPTION UNDER THIS SECTION
 5 HAS ACQUIRED TITLE TO REAL PROPERTY EXEMPT UNDER THIS SECTION. UPON
 6 GRANTING THE EXEMPTION UNDER THIS SECTION, EACH LOCAL TAXING UNIT
 7 BEARS THE LOSS OF ITS PORTION OF THE TAXES UPON WHICH THE EXEMPTION
 8 HAS BEEN GRANTED. THE EXEMPTION CONTINUES AS LONG AS THE SURVIVING
 9 SPOUSE REMAINS UNREMARIED.

10 (4) ~~(3)~~ As used in this section: ~~,"disabled~~

11 (A) "ARMED FORCES OF THE UNITED STATES" MEANS THE ARMED FORCES
 12 OF THE UNITED STATES AND THEIR RESERVE COMPONENTS.

13 (B) "DISABLED veteran" means a person who is a resident of
 14 this state and who meets 1 of the following criteria:

15 (i) ~~(a)~~ Has been determined by the United States department of
 16 veterans affairs to be permanently and totally disabled as a result
 17 of military service and entitled to veterans' benefits at the 100%
 18 rate.

19 (ii) ~~(b)~~ Has a certificate from the United States veterans'
 20 administration, or its successors, certifying that he or she is
 21 receiving or has received pecuniary assistance due to disability
 22 for specially adapted housing.

23 (iii) ~~(c)~~ Has been rated by the United States department of
 24 veterans affairs as individually unemployable.

25 (C) "MICHIGAN VETERAN" MEANS AN INDIVIDUAL WHO, IMMEDIATELY
 26 BEFORE DEATH, SERVED IN THE ARMED FORCES OF THE UNITED STATES AND
 27 WAS A LEGAL RESIDENT OF THIS STATE.