

HOUSE BILL No. 5455

January 30, 2018, Introduced by Reps. Theis, Hughes, Alexander, Bellino, Santana, Vaupel, Glenn, Bizon, Kahle and Barrett 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:

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

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 a disabled veteran eligible for the exemption under this
5 section has acquired title to real property exempt under this
6 section. Upon granting the exemption under this section, each local
7 taxing unit ~~shall bear~~ **BEARS** the loss of its portion of the taxes
8 upon which the exemption has been granted.

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

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

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

11 (4) ~~(3)~~ As used in this section: ~~,"disabled~~

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

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

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

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

24 (iii) ~~(c)~~ Has been rated by the United States ~~department of~~
 25 ~~veterans affairs~~ **DEPARTMENT OF VETERANS AFFAIRS** as individually
 26 unemployable.

27 (C) "MICHIGAN VETERAN" MEANS AN INDIVIDUAL WHO, IMMEDIATELY

1 BEFORE DEATH, SERVED IN THE ARMED FORCES OF THE UNITED STATES AND
2 WAS A LEGAL RESIDENT OF THIS STATE.