

HOUSE BILL No. 6443

October 4, 2018, Introduced by Reps. Cochran, Yanez, Peterson, Dianda, Faris, Chirkun, Santana, Sabo and Elder and referred to the Committee on Tax Policy.

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~~ **ARMED**
 3 **FORCES** of the United States under honorable conditions or by an
 4 individual described in subsection (2) is exempt from the
 5 collection of taxes under this act. To obtain the exemption, **THE**
 6 **PROPERTY OWNER OR HIS OR HER LEGAL DESIGNEE SHALL FILE** an affidavit
 7 showing the facts required by this section and a description of the
 8 real property ~~shall be filed by the property owner or his or her~~
 9 ~~legal designee~~ with the supervisor or other assessing officer
 10 during the period beginning with the tax day for each year and

1 ending at the time of the final adjournment of the local board of
2 review, **EXCEPT THAT, FOR TAXES LEVIED IN THE YEAR IN WHICH THE**
3 **PROPERTY OWNER FIRST ACQUIRED THE PROPERTY AND THE IMMEDIATELY**
4 **SUCCEEDING YEAR, A SINGLE FILING MAY BE MADE AND SHALL BE**
5 **CONSIDERED TIMELY IF IT IS MADE NOT LATER THAN THE TIME OF THE**
6 **FINAL ADJOURNMENT OF THE LOCAL BOARD OF REVIEW IN THE YEAR**
7 **IMMEDIATELY SUCCEEDING THE YEAR IN WHICH THE LAST OF THOSE TAXES**
8 **WERE LEVIED.** The affidavit when filed shall be open to inspection.
9 The county treasurer shall cancel taxes subject to collection under
10 this act for any year in which a disabled veteran eligible for the
11 exemption under this section has acquired title to real property
12 exempt under this section. Upon granting the exemption under this
13 section, each local taxing unit shall bear the loss of its portion
14 of the taxes upon which the exemption has been granted.

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

25 (3) As used in this section, "disabled veteran" means ~~a person~~
26 **AN INDIVIDUAL** who is a resident of this state and who meets 1 of
27 the following criteria:

1 (a) Has been determined by the United States ~~department~~
2 **DEPARTMENT** of ~~veterans affairs~~**VETERANS AFFAIRS** to be permanently
3 and totally disabled as a result of military service and entitled
4 to veterans' benefits at the 100% rate.

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

9 (c) Has been rated by the United States ~~department~~**DEPARTMENT**
10 of ~~veterans affairs~~**VETERANS AFFAIRS** as individually unemployable.