

# HOUSE BILL NO. 4053

January 16, 2019, Introduced by Rep. Marino and referred to the Committee on Local Government and Municipal Finance.

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~~**Subject to subsection (2), real** property  
2 used and owned as a homestead by ~~a~~**any of the following individuals**  
3 **is exempt from the collection of taxes under this act:**

4           **(a) A** disabled veteran who was discharged from the ~~armed~~  
5 ~~forces~~**Armed Forces** of the United States under honorable  
6 conditions. ~~or by an individual described in subsection (2) is~~

1 ~~exempt from the collection of taxes under this act.~~

2       **(b) A surviving spouse of a disabled veteran who, immediately**  
3 **before death, was eligible for the exemption under this section. An**  
4 **exemption under this subdivision continues as long as the surviving**  
5 **spouse remains unremarried.**

6       **(c) An individual who receives dependency and indemnity**  
7 **compensation under 38 USC 1310 because he or she is the surviving**  
8 **spouse of a veteran who died from a service-connected disability.**  
9 **An exemption under this subdivision continues as long as the**  
10 **surviving spouse remains unremarried.**

11       **(2) To obtain the exemption under this section, an individual**  
12 **described in subsection (1) (a), (b), or (c), or his or her legal**  
13 **designee, shall file an** affidavit showing the facts required by  
14 this section and a description of the real property ~~shall be filed~~  
15 ~~by the property owner or his or her legal designee with the~~  
16 supervisor or other assessing officer during the period beginning  
17 with the tax day for each year and ending at the time of the final  
18 adjournment of the local board of review. The affidavit when filed  
19 ~~shall be~~ **is** open to inspection. The county treasurer shall cancel  
20 taxes subject to collection under this act for any year in which ~~a~~  
21 ~~disabled veteran~~ **an individual described in subsection (1) (a), (b),**  
22 **or (c) who is** eligible for the exemption under this section has  
23 acquired title to real property exempt under this section. Upon  
24 granting the exemption under this section, each local taxing unit  
25 shall bear the loss of its portion of the taxes upon which the  
26 exemption has been granted.

27       ~~(2) If a disabled veteran who is otherwise eligible for the~~  
28 ~~exemption under this section dies, either before or after the~~  
29 ~~exemption under this section is granted, the exemption shall remain~~

1 ~~available to or shall continue for his or her unremarried surviving~~  
2 ~~spouse. The surviving spouse shall comply with the requirements of~~  
3 ~~subsection (1) and shall indicate on the affidavit that he or she~~  
4 ~~is the surviving spouse of a disabled veteran entitled to the~~  
5 ~~exemption under this section. The exemption shall continue as long~~  
6 ~~as the surviving spouse remains unremarried.~~

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

8 (a) **"Disabled veteran"** means a ~~person~~**veteran** who is a  
9 resident of this state and who meets 1 of the following criteria:

10 (i) ~~(a)~~Has been determined by the United States ~~department of~~  
11 ~~veterans affairs~~**Department of Veterans Affairs** to be permanently  
12 and totally disabled as a result of military service and entitled  
13 to veterans' benefits at the 100% rate.

14 (ii) ~~(b)~~Has a certificate from the United States ~~veterans'~~  
15 ~~administration, or its successors,~~**Department of Veterans Affairs**  
16 certifying that he or she is receiving or has received pecuniary  
17 assistance due to disability for specially adapted housing.

18 (iii) ~~(c)~~Has been rated by the United States ~~department of~~  
19 ~~veterans affairs~~**Department of Veterans Affairs** as individually  
20 unemployable.

21 (b) **"Service-connected disability"** means a disability incurred  
22 or aggravated in the line of duty in the active military, naval, or  
23 air service as described in 38 USC 101(16).

24 (c) **"Veteran"** means an individual who served in the active  
25 military, naval, marine, coast guard, or air service and who was  
26 discharged or released from his or her service with an honorable or  
27 general discharge.