

Act No. 152
Public Acts of 2023
Approved by the Governor
October 19, 2023
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October 19, 2023
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**STATE OF MICHIGAN
102ND LEGISLATURE
REGULAR SESSION OF 2023**

Introduced by Senators Damoose and Cavanagh

ENROLLED SENATE BILL No. 364

AN ACT to amend 1893 PA 206, entitled "An act to provide for the assessment of rights and interests, including leasehold interests, in property and the levy and collection of taxes on property, and for the collection of taxes levied; making those taxes a lien on the property taxed, establishing and continuing the lien, providing for the sale or forfeiture and conveyance of property delinquent for taxes, and for the inspection and disposition of lands bid off to the state and not redeemed or purchased; to provide for the establishment of a delinquent tax revolving fund and the borrowing of money by counties and the issuance of notes; to define and limit the jurisdiction of the courts in proceedings in connection with property delinquent for taxes; to limit the time within which actions may be brought; to prescribe certain limitations with respect to rates of taxation; to prescribe certain powers and duties of certain officers, departments, agencies, and political subdivisions of this state; to provide for certain reimbursements of certain expenses incurred by units of local government; to provide penalties for the violation of this act; and to repeal acts and parts of acts," by amending section 53b (MCL 211.53b), as amended by 2022 PA 141.

The People of the State of Michigan enact:

Sec. 53b. (1) If there has been a qualified error, the qualified error must be verified by the local assessing officer and approved by the board of review. Except as otherwise provided in subsection (5), the board of review shall meet for the purposes of this section on Tuesday following the second Monday in December and on Tuesday following the third Monday in July. If approved, the board of review shall file an affidavit within 30 days relative to the qualified error with the proper officials and all affected official records must be corrected. If the qualified error results in an overpayment or underpayment, the rebate, including any interest paid, must be made to the taxpayer or the taxpayer must be notified and payment made within 30 days of the notice. A rebate must be without interest. The treasurer in possession of the appropriate tax roll may deduct the rebate from the appropriate tax collecting unit's subsequent distribution of taxes. The treasurer in possession of the appropriate tax roll shall bill to the appropriate tax collecting unit the tax collecting unit's share of taxes rebated. Except as otherwise provided in section 27a(4), a correction under this subsection may be made for the current year and the immediately preceding year only.

(2) Action under subsection (1) may be initiated by the taxpayer or the assessing officer.

(3) The board of review meeting in July and December must be held only for the purpose described in subsection (1) and to hear appeals provided for in sections 7u, 7ee, and 7jj. If an exemption under section 7u is approved, the board of review shall file an affidavit with the proper officials involved in the assessment and collection of taxes and all affected official records must be corrected. If an appeal under section 7ee or 7jj results in a determination that an overpayment has been made, the board of review shall file an affidavit and a rebate must be made at the times and in the manner provided in subsection (1). Except as otherwise provided in sections 7ee and 7jj, a correction under this subsection must be made for the year in which the appeal is made only. If the board of review approves an exemption or provides a rebate for property under section 7ee or 7jj as provided in this subsection, the board of review shall require the owner to execute the affidavit provided for in section 7ee or 7jj.

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

(5) The governing body of the city or township may authorize, by adoption of an ordinance or resolution, 1 or more of the following alternative meeting dates for the purposes of this section:

(a) An alternative meeting date during the week of the second Monday in December.

(b) An alternative meeting date during the week of the third Monday in July.

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

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

(b) A mutual mistake of fact.

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

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

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

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

(g) An error made by the taxpayer in preparing the statement of assessable personal property under section 19.

(h) An error made in the denial of a claim of exemption for personal property under section 9o.

(i) Any of the following errors regarding an exemption under section 7b:

(i) An error made by the local tax collecting unit in the processing of a timely filed exemption affidavit.

(ii) A delay in the determination by the United States Department of Veterans Affairs that a veteran is permanently and totally disabled as a result of military service and entitled to veterans' benefits at the 100% rate.

(iii) For tax year 2023 only, a denial by the board of review of an exemption claimed under section 7b(1)(b).

Enacting section 1. This amendatory act does not take effect unless Senate Bill No. 176 of the 102nd Legislature is enacted into law.

This act is ordered to take immediate effect.



Secretary of the Senate



Clerk of the House of Representatives

Approved _____

Governor

Compiler's note: Senate Bill No. 176, referred to in enacting section 1, was filed with the Secretary of State October 19, 2023, and became 2023 PA 150, Imd. Eff. Oct. 19, 2023.