

**SUBSTITUTE FOR  
SENATE BILL NO. 364**

A bill to amend 1893 PA 206, entitled  
"The general property tax act,"  
by amending section 53b (MCL 211.53b), as amended by 2022 PA 141.

**THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

1           Sec. 53b. (1) If there has been a qualified error, the  
2 qualified error must be verified by the local assessing officer and  
3 approved by the board of review. Except as otherwise provided in  
4 subsection (5), the board of review shall meet for the purposes of  
5 this section on Tuesday following the second Monday in December and  
6 on Tuesday following the third Monday in July. If approved, the  
7 board of review shall file an affidavit within 30 days relative to  
8 the qualified error with the proper officials and all affected  
9 official records must be corrected. If the qualified error results

1 in an overpayment or underpayment, the rebate, including any  
2 interest paid, must be made to the taxpayer or the taxpayer must be  
3 notified and payment made within 30 days of the notice. A rebate  
4 must be without interest. The treasurer in possession of the  
5 appropriate tax roll may deduct the rebate from the appropriate tax  
6 collecting unit's subsequent distribution of taxes. The treasurer  
7 in possession of the appropriate tax roll shall bill to the  
8 appropriate tax collecting unit the tax collecting unit's share of  
9 taxes rebated. Except as otherwise provided in section 27a(4), a  
10 correction under this subsection may be made for the current year  
11 and the immediately preceding year only.

12 (2) Action ~~pursuant to~~**under** subsection (1) may be initiated  
13 by the taxpayer or the assessing officer.

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

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

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

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

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

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

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

24           (b) A mutual mistake of fact.

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

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

29           (e) An error of omission or inclusion of a part of the real

1 property being assessed.

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

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

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

8 (i) ~~An issue beyond the control of a disabled veteran or his~~  
9 ~~or her unremarried surviving spouse that causes a denial of~~ **Any of**  
10 **the following errors regarding** an exemption under section 7b: ~~—An~~  
11 ~~issue beyond the control of a disabled veteran or his or her~~  
12 ~~unremarried surviving spouse means an~~

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

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

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

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