

SENATE BILL NO. 364

May 25, 2023, Introduced by Senators DAMOOSE and CAVANAGH and referred to the Committee on Finance, Insurance, and Consumer Protection.

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

1 board of review shall file an affidavit within 30 days relative to
 2 the qualified error with the proper officials and all affected
 3 official records must be corrected. If the qualified error results
 4 in an overpayment or underpayment, the rebate, including any
 5 interest paid, must be made to the taxpayer or the taxpayer must be
 6 notified and payment made within 30 days of the notice. A rebate
 7 must be without interest. The treasurer in possession of the
 8 appropriate tax roll may deduct the rebate from the appropriate tax
 9 collecting unit's subsequent distribution of taxes. The treasurer
 10 in possession of the appropriate tax roll shall bill to the
 11 appropriate tax collecting unit the tax collecting unit's share of
 12 taxes rebated. Except as otherwise provided in section 27a(4), a
 13 correction under this subsection may be made for the current year
 14 and the immediately preceding year only.

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

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

1 a rebate for property under section 7ee or 7jj as provided in this
2 subsection, the board of review shall require the owner to execute
3 the affidavit provided for in section 7ee or 7jj.

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

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

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

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

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

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

27 (b) A mutual mistake of fact.

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

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

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

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

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

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

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

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

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

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

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