

**SUBSTITUTE FOR
HOUSE BILL NO. 4624**

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 **or renew** the
6 exemption, **the property owner or his or her legal designee shall**
7 **file** an affidavit showing the facts required by this section and a
8 description of the real property ~~shall be filed by the property~~
9 ~~owner or his or her legal designee~~ with the supervisor or other



1 assessing officer during the period beginning with the tax day ~~for~~
 2 ~~each year~~ and ending at the time of the final adjournment of the
 3 local board of review. The affidavit when filed ~~shall be~~ **is** open to
 4 inspection. The county treasurer shall cancel taxes subject to
 5 collection under this act for any year in which a disabled veteran
 6 eligible for the exemption under this section has acquired title to
 7 real property exempt under this section. ~~Upon granting the~~ **If an**
 8 exemption under this section, ~~each~~ **is granted or renewed, both of**
 9 **the following apply:**

10 (a) **Each** local taxing unit shall bear the loss of its portion
 11 of the taxes upon which the exemption has been granted. **However,**
 12 **for taxes levied after December 31, 2021, each local taxing unit is**
 13 **eligible for reimbursement of its loss pursuant to section 2154 of**
 14 **the natural resources and environmental protection act, 1994 PA**
 15 **451, MCL 324.2154.**

16 (b) The exemption remains in effect until the earlier of the
 17 following:

18 (i) The expiration of 5 consecutive tax years. If the property
 19 remains eligible for the exemption under this section after the
 20 expiration of 5 consecutive tax years, the owner or his or her
 21 legal designee may apply for a renewal of the exemption pursuant to
 22 the procedures prescribed in this subsection.

23 (ii) The expiration of the tax year in which the property
 24 ceases to be eligible for the exemption under this section. An
 25 owner of property subject to this subparagraph shall rescind the
 26 exemption in a form and manner prescribed by the state tax
 27 commission within 30 days after the property ceases to be eligible
 28 for the exemption.

29 (2) If a disabled veteran who is otherwise eligible for the



1 exemption under this section dies, either before or after the
 2 exemption under this section is granted, the exemption ~~shall remain~~
 3 **remains** available to or ~~shall continue~~ **continues** for his or her
 4 ~~unremarried~~ surviving spouse. The surviving spouse shall comply
 5 with the requirements of subsection (1) and shall indicate on the
 6 affidavit that he or she is the surviving spouse of a disabled
 7 veteran entitled to the exemption under this section. The exemption
 8 ~~shall continue~~ **continues** as long as the surviving spouse ~~remains~~
 9 ~~unremarried~~ **continues to use and own as his or her homestead the**
 10 **same property that was used and owned as a homestead by the**
 11 **decedent immediately before the decedent's death.**

12 (3) As used in this section, "disabled veteran" means ~~a person~~
 13 **an individual** who is a resident of this state and who meets 1 of
 14 the following criteria:

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

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

23 (c) Has been rated by the United States ~~department of veterans~~
 24 ~~affairs~~ **Department of Veterans Affairs** as individually
 25 unemployable.

26 Enacting section 1. This amendatory act does not take effect
 27 unless House Bill No. 4626 of the 101st Legislature is enacted into
 28 law.

