

HOUSE BILL No. 5493

December 12, 2001, Introduced by Rep. Stamas and referred to the Committee on Tax Policy.

A bill to amend 1893 PA 206, entitled
"The general property tax act,"
by amending section 53b (MCL 211.53b), as amended by 2000 PA
284.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 53b. (1) If there has been a clerical error or a
2 mutual mistake of fact relative to the correct assessment fig-
3 ures, the rate of taxation, or the mathematical computation
4 relating to the assessing of taxes, the clerical error or mutual
5 mistake of fact shall be verified by the local assessing officer
6 and approved by the board of review at a meeting held for the
7 purposes of this section on Tuesday following the second Monday
8 in December and, for summer property taxes, on Tuesday following
9 the third Monday in July. If there is not a levy of summer
10 property taxes, the board of review may meet for the purposes of

1 this section on Tuesday following the third Monday in July. If
2 approved, the board of review shall file an affidavit within 30
3 days relative to the clerical error or mutual mistake of fact
4 with the proper officials who are involved with the assessment
5 figures, rate of taxation, or mathematical computation and all
6 affected official records shall be corrected. If the clerical
7 error or mutual mistake of fact results in an overpayment or
8 underpayment, the rebate, including any interest paid, shall be
9 made to the taxpayer or the taxpayer shall be notified and pay-
10 ment made within 30 days of the notice. A rebate shall be with-
11 out interest. The county treasurer may deduct the rebate from
12 the appropriate tax collecting unit's subsequent distribution of
13 taxes. The county treasurer shall bill to the appropriate tax
14 collecting unit the tax collecting unit's share of taxes
15 rebated. ~~A~~ EXCEPT AS OTHERWISE PROVIDED IN SUBSECTION (6), A
16 correction under this subsection may be made in the year in which
17 the error was made or in the following year only.

18 (2) Action pursuant to this section may be initiated by the
19 taxpayer or the assessing officer.

20 (3) The board of review meeting in July and December shall
21 meet only for the purpose described in subsection (1) and to hear
22 appeals provided for in sections 7u, 7cc, and 7ee. If an exemp-
23 tion under section 7u is approved, the board of review shall file
24 an affidavit with the proper officials involved in the assessment
25 and collection of taxes and all affected official records shall
26 be corrected. If an appeal under section 7cc or 7ee results in a
27 determination that an overpayment has been made, the board of

1 review shall file an affidavit and a rebate shall be made at the
2 times and in the manner provided in subsection (1). Except as
3 otherwise provided in sections 7cc and 7ee, a correction under
4 this subsection shall be made for the year in which the appeal is
5 made only. If the board of review grants an exemption or pro-
6 vides a rebate for property under section 7cc or 7ee as provided
7 in this subsection, the board of review shall require the owner
8 to execute the affidavit provided for in section 7cc or 7ee and
9 shall forward a copy of any section 7cc affidavits to the
10 ~~department of treasury~~ ASSESSOR.

11 (4) If an exemption under section 7cc is granted by the
12 board of review under this section, the provisions of
13 section 7cc(6) through (8) apply. If an exemption under
14 section 7cc is not granted by the board of review under this sec-
15 tion, the owner may appeal that decision in writing to the
16 department of treasury within 35 days of the board of review's
17 denial and the appeal shall be conducted as provided in
18 section 7cc(7).

19 (5) An owner or assessor may appeal a decision of the board
20 of review under this section regarding an exemption under
21 section 7CC OR 7ee to the residential and small claims division
22 of the Michigan tax tribunal. An owner is not required to pay
23 the amount of tax in dispute in order to receive a final determi-
24 nation of the residential and small claims division of the
25 Michigan tax tribunal. However, interest and penalties, if any,
26 shall accrue and be computed based on interest and penalties that

1 would have accrued from the date the taxes were originally levied
2 as if there had not been an exemption.

3 (6) A CORRECTION UNDER THIS SECTION THAT GRANTS A HOMESTEAD
4 EXEMPTION PURSUANT TO SECTION 7CC(14) MAY BE MADE FOR THE YEAR IN
5 WHICH THE APPEAL WAS FILED AND THE 3 IMMEDIATELY PRECEDING TAX
6 YEARS.