

# HOUSE BILL No. 4837

August 20, 2015, Introduced by Reps. Hughes, Glenn, Inman, Lyons, Rendon, Goike,  
Outman, Hooker, Rutledge, Talabi and Faris 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 2013 PA 153.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1       Sec. 53b. (1) If there has been a qualified error, the  
2       qualified error shall be verified by the local assessing officer  
3       and approved by the board of review. Except as otherwise provided  
4       in subsection (9), the board of review shall meet for the purposes  
5       of this section on Tuesday following the second Monday in December  
6       and 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 shall be corrected. If the qualified error results  
10      in an overpayment or underpayment, the rebate, including any  
11      interest paid, shall be made to the taxpayer or the taxpayer shall

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

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

13 (3) The board of review meeting in July and December shall  
14 meet only for the purpose described in subsection (1) and to hear  
15 appeals provided for in sections 7u, 7cc, 7ee, 7jj, 9m, 9n, and 9o.  
16 If an exemption under section 7u is approved, the board of review  
17 shall file an affidavit with the proper officials involved in the  
18 assessment and collection of taxes and all affected official  
19 records shall be corrected. If an appeal under section 7cc, 7ee,  
20 7jj, 9m, 9n, or 9o results in a determination that an overpayment  
21 has been made, the board of review shall file an affidavit and a  
22 rebate shall be made at the times and in the manner provided in  
23 subsection (1). Except as otherwise provided in sections 7cc, 7ee,  
24 7jj, and 9o, a correction under this subsection shall be made for  
25 the year in which the appeal is made only. If the board of review  
26 approves an exemption or provides a rebate for property under  
27 section 7cc, 7ee, or 7jj as provided in this subsection, the board

1 of review shall require the owner to execute the affidavit provided  
2 for in section 7cc, 7ee, or 7jj and shall forward a copy of any  
3 section 7cc affidavits to the department of treasury.

4 (4) If an exemption under section 7cc is approved by the board  
5 of review under this section, the provisions of section 7cc apply.  
6 If an exemption under section 7cc is not approved by the board of  
7 review under this section, the owner may appeal that decision in  
8 writing to the department of treasury within 35 days of the board  
9 of review's denial and the appeal shall be conducted as provided in  
10 section 7cc(8).

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

21 (6) A correction under this section that approves a principal  
22 residence exemption ~~pursuant to~~ **UNDER** section 7cc may be made for  
23 the year in which the appeal was filed and the 3 immediately  
24 preceding tax years.

25 (7) For the appeal of a denial of a claim of exemption for  
26 personal property under section 9m, 9n, or 9o, if an exemption is  
27 approved, the board of review shall remove the personal property

1 from the assessment roll.

2 (8) If an exemption for personal property under section 9m,  
3 9n, or 9o is approved, the board of review shall file an affidavit  
4 with the proper officials involved in the assessment and collection  
5 of taxes and all affected official records shall be corrected. If  
6 the board of review does not approve an exemption under section 9m,  
7 9n, or 9o, the person claiming the exemption for that personal  
8 property may appeal that decision in writing to the Michigan tax  
9 tribunal. A correction under this subsection that approves an  
10 exemption under section 9o may be made for the year in which the  
11 appeal was filed and the immediately preceding 3 tax years. A  
12 correction under this subsection that approves an exemption under  
13 section 9m or 9n may be made only for the year in which the appeal  
14 was filed.

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

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

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

23 **(10) BEFORE JANUARY 1, 2016, A CORRECTION OF THE QUALIFIED**  
24 **ERROR DESCRIBED IN SUBSECTION (11)(I) THAT APPROVES AN EXEMPTION**  
25 **UNDER SECTION 7B MAY BE MADE BY THE DECEMBER 2015 BOARD OF REVIEW**  
26 **FOR THE 2013 AND 2014 TAX YEARS ONLY. AFTER DECEMBER 31, 2015, A**  
27 **CORRECTION OF THE QUALIFIED ERROR DESCRIBED IN SUBSECTION (11)(I)**

1 THAT APPROVES AN EXEMPTION UNDER SECTION 7B MAY BE MADE BY THE JULY  
2 OR DECEMBER BOARD OF REVIEW FOR THE IMMEDIATELY PRECEDING TAX YEAR  
3 ONLY.

4 (11) ~~(10)~~—As used in this section, "qualified error" means 1  
5 or more of the following:

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

9 (b) A mutual mistake of fact.

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

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

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

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

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

20 (h) An error made in the denial of a claim of exemption for  
21 personal property under section 9m, 9n, or 9o.

22 (I) A DENIAL OF AN EXEMPTION UNDER SECTION 7B NOT ATTRIBUTABLE  
23 TO THE CONDUCT OR QUALIFICATIONS OF THE EXEMPTION CLAIMANT OR HIS  
24 OR HER LEGAL DESIGNEE. FOR PURPOSES OF THIS SUBDIVISION, A  
25 QUALIFIED ERROR INCLUDES, BUT IS NOT LIMITED TO, A DENIAL OF AN  
26 EXEMPTION UNDER SECTION 7B ATTRIBUTABLE TO AN ERROR BY A LOCAL  
27 OFFICIAL OR UNIT IN THE PROCESSING OF A TIMELY FILED EXEMPTION

1 AFFIDAVIT THAT COMPLIES WITH THE REQUIREMENTS OF SECTION 7B OR A  
2 DELAY BY A FEDERAL OFFICIAL OR UNIT IN MAKING A DISABILITY  
3 DETERMINATION DESCRIBED IN SECTION 7B(3) .