

HOUSE BILL No. 4848

September 9, 2015, Introduced by Reps. Johnson, Glenn, Hughes and Rendon and referred to the Committee on Tax Policy.

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 of the
3 United States under honorable conditions or by an individual
4 described in subsection (2) is exempt from the collection of taxes
5 under this act. To obtain the exemption, **THE PROPERTY OWNER OR HIS**
6 **OR HER LEGAL DESIGNEE SHALL FILE** an affidavit showing the facts
7 required by this section and a description of the real property
8 ~~shall be filed by the property owner or his or her legal designee~~
9 with the supervisor or other assessing officer during the period
10 beginning with the tax day for each year and ending at the time of

1 the final adjournment of the local board of review. **THE SUPERVISOR**
 2 **OR OTHER ASSESSING OFFICER SHALL PROVIDE THE PROPERTY OWNER OR HIS**
 3 **OR HER LEGAL DESIGNEE WITH A COPY OF THE AFFIDAVIT, AS FILED,**
 4 **BEARING A DATE-STAMPED ACKNOWLEDGMENT OF ITS RECEIPT BY THAT**
 5 **SUPERVISOR OR OTHER ASSESSING OFFICER.** The affidavit when filed
 6 shall be open to inspection. The county treasurer shall cancel
 7 taxes subject to collection under this act for any year in which a
 8 disabled veteran eligible for the exemption under this section has
 9 acquired title to real property exempt under this section. Upon
 10 granting the exemption under this section, each local taxing unit
 11 ~~shall bear~~ **BEARS** the loss of its portion of the taxes upon which
 12 the exemption has been granted.

13 (2) If a disabled veteran who is otherwise eligible for the
 14 exemption under this section dies, either before or after the
 15 exemption under this section is granted, the exemption ~~shall remain~~
 16 **REMAINS** available to or ~~shall continue~~ **CONTINUES** for his or her
 17 unremarried surviving spouse. The surviving spouse shall comply
 18 with the requirements of subsection (1) and shall indicate on the
 19 affidavit that he or she is the surviving spouse of a disabled
 20 veteran entitled to the exemption under this section. The exemption
 21 ~~shall continue~~ **CONTINUES** as long as the surviving spouse remains
 22 unremarried.

23 (3) As used in this section, "disabled veteran" means a person
 24 who is a resident of this state and who meets 1 of the following
 25 criteria:

26 (a) Has been determined by the United States ~~department of~~
 27 ~~veterans affairs~~ **DEPARTMENT OF VETERANS AFFAIRS** to be permanently

1 and totally disabled as a result of military service and entitled
2 to veterans' benefits at the 100% rate.

3 (b) Has a certificate from the United States ~~veterans'~~
4 ~~administration,~~ **VETERANS' ADMINISTRATION**, or its successors,
5 certifying that he or she is receiving or has received pecuniary
6 assistance due to disability for specially adapted housing.

7 (c) Has been rated by the United States ~~department of veterans~~
8 ~~affairs~~ **DEPARTMENT OF VETERANS AFFAIRS** as individually
9 unemployable.