

Legislative Analysis



DISABLED VETERAN PROPERTY TAX EXEMPTION FILING

Phone: (517) 373-8080
<http://www.house.mi.gov/hfa>

House Bill 4985 as introduced
Sponsor: Rep. David Maturen
Committee: Tax Policy
Complete to 12-11-18

Analysis available at
<http://www.legislature.mi.gov>

SUMMARY:

House Bill 4985 would amend the General Property Tax Act by modifying the time period when an affidavit certifying that a disabled veteran qualified for the disabled veteran property tax exemption needed to be filed and allowing for a determination by the assessing officer regarding eligibility to be appealed to the board of review.

The bill would require a disabled veteran seeking a property tax exemption to file the required affidavit each year in the period beginning on the preceding December 31 and ending on December 1 of the year in which the exemption is claimed. Under current law, the filing period ends at the time of the final adjournment of the local board of review.

The supervisor or assessing officer would be required to review the affidavit and determine whether the requirements for the disabled veteran property tax exemption were met before granting the exemption. The bill would authorize an eligibility determination to be appealed to the board of review at any meeting during the year in which the exemption was claimed.

MCL 211.7b and 211.53b

FISCAL IMPACT:

The bill could increase administrative costs for boards of review related to increased appeals. However, any costs are expected to be marginal.

Fiscal Analyst: Ben Gielczyk

■ This analysis was prepared by nonpartisan House Fiscal Agency staff for use by House members in their deliberations, and does not constitute an official statement of legislative intent.