

HOUSE BILL No. 4484

April 19, 2017, Introduced by Reps. Elder, Ellison and Lucido 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 **IS A RESIDENT OF THIS STATE AND** was discharged
3 from the ~~armed forces~~ **ARMED FORCES** of the United States under
4 honorable conditions ~~or by an individual described in subsection~~
5 ~~(2)~~ is exempt from the collection of taxes under this act. To
6 obtain the exemption, **THE DISABLED VETERAN OR HIS OR HER LEGAL**
7 **DESIGNEE SHALL FILE** an affidavit showing the facts required by this
8 ~~section~~ **SUBSECTION** and a description of the real property ~~shall be~~
9 ~~filed by the property owner or his or her legal designee with the~~
10 supervisor or other assessing officer during the period beginning

1 with the tax day for each year and ending at the time of the final
 2 adjournment of the local board of review. The affidavit when filed
 3 shall be open to inspection. The county treasurer shall cancel
 4 taxes subject to collection under this act for any year in which a
 5 disabled veteran eligible for the exemption under this ~~section~~
 6 **SUBSECTION** has acquired title to real property exempt under this
 7 ~~section.~~ **SUBSECTION.** Upon granting the exemption under this
 8 ~~section,~~ **SUBSECTION,** each local taxing unit shall bear the loss of
 9 its portion of the taxes upon which the exemption has been granted.

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

19 **(2) REAL PROPERTY USED AND OWNED AS A HOMESTEAD BY AN**
 20 **INDIVIDUAL WHO IS A RESIDENT OF THIS STATE IS EXEMPT FROM THE**
 21 **COLLECTION OF TAXES UNDER THIS ACT IF ALL OF THE FOLLOWING**
 22 **CONDITIONS ARE MET:**

23 **(A) THE INDIVIDUAL IS 1 OF THE FOLLOWING:**

24 **(i) THE UNREMARIED SURVIVING SPOUSE OF A DISABLED VETERAN WHO**
 25 **WAS DISCHARGED FROM THE ARMED FORCES OF THE UNITED STATES UNDER**
 26 **HONORABLE CONDITIONS AND WHO WAS OTHERWISE ELIGIBLE FOR THE**
 27 **EXEMPTION UNDER SUBSECTION (1) WHEN HE OR SHE DIED, EITHER BEFORE**

1 OR AFTER THE EXEMPTION UNDER SUBSECTION (1) WAS GRANTED TO HIM OR
2 HER.

3 (ii) THE UNREMARIED SURVIVING SPOUSE OF A DISABLED VETERAN
4 WHO WAS A RESIDENT OF THIS STATE WHEN HE OR SHE ENTERED THE ARMED
5 FORCES OF THE UNITED STATES AND WHO WAS DISCHARGED FROM THE ARMED
6 FORCES OF THE UNITED STATES UNDER HONORABLE CONDITIONS.

7 (B) THE INDIVIDUAL HAS NOT REMARRIED SINCE THE DEATH OF THE
8 DISABLED VETERAN DESCRIBED IN SUBDIVISION (A) (i) OR (ii) .

9 (C) THE INDIVIDUAL OR HIS OR HER LEGAL DESIGNEE FILES AN
10 AFFIDAVIT SHOWING THE FACTS REQUIRED BY THIS SUBSECTION AND A
11 DESCRIPTION OF THE REAL PROPERTY WITH THE SUPERVISOR OR OTHER
12 ASSESSING OFFICER DURING THE PERIOD BEGINNING WITH THE TAX DAY FOR
13 EACH YEAR AND ENDING AT THE TIME OF THE FINAL ADJOURNMENT OF THE
14 LOCAL BOARD OF REVIEW. THE AFFIDAVIT WHEN FILED SHALL BE OPEN TO
15 INSPECTION. THE COUNTY TREASURER SHALL CANCEL TAXES SUBJECT TO
16 COLLECTION UNDER THIS ACT FOR ANY YEAR IN WHICH AN INDIVIDUAL
17 ELIGIBLE FOR THE EXEMPTION UNDER THIS SUBSECTION HAS ACQUIRED TITLE
18 TO REAL PROPERTY EXEMPT UNDER THIS SUBSECTION. UPON GRANTING THE
19 EXEMPTION UNDER THIS SUBSECTION, EACH LOCAL TAXING UNIT SHALL BEAR
20 THE LOSS OF ITS PORTION OF THE TAXES UPON WHICH THE EXEMPTION HAS
21 BEEN GRANTED.

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

25 (a) Has been determined by the United States ~~department of~~
26 ~~veterans affairs~~ **DEPARTMENT OF VETERANS AFFAIRS** to be permanently
27 and totally disabled as a result of military service and entitled

1 to veterans' benefits at the 100% rate.

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

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