

HOUSE BILL No. 4961

September 14, 2017, Introduced by Reps. Sowerby, Chirkun, Clemente, Moss, Ellison, Liberati, Sabo, Hammoud, Yanez, Pagan, Chang, Hoadley, Gay-Dagnogo, Neeley, Faris, Sneller, Durhal, LaGrand, Rabhi, Elder, Green, Barrett, Noble, Lucido, Marino, Canfield, Farrington, Alexander, Wentworth and Zemke 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~~ **ARMED**
3 **FORCES** of the United States under honorable conditions or by an
4 individual described in subsection (2) is exempt from the
5 collection of taxes under this act. To obtain the exemption, **THE**
6 **PROPERTY OWNER OR HIS OR HER LEGAL DESIGNEE MUST FILE** an affidavit
7 showing the facts required by this section and a description of the
8 real property ~~shall be filed by the property owner or his or her~~
9 ~~legal designee~~ with the supervisor or other assessing officer

1 during the period beginning with the tax day for each year and
2 ending at the time of the final adjournment of the local board of
3 review. The affidavit when filed ~~shall be~~ **IS** open to inspection.
4 The county treasurer shall cancel taxes subject to collection under
5 this act for any year in which a disabled veteran eligible for the
6 exemption under this section has acquired title to real property
7 exempt under this section. Upon granting the exemption under this
8 section, each local taxing unit shall bear the loss of its portion
9 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 **REMAINS** available to or ~~shall continue~~ **CONTINUES** for his or her
14 unremarried surviving spouse ~~. The~~ **FOR REAL PROPERTY USED AND OWNED**
15 **BY THE UNREMARIED SURVIVING SPOUSE AS HIS OR HER HOMESTEAD THAT**
16 **HAD PREVIOUSLY BEEN USED BY THE DECEDENT AND THE UNREMARIED**
17 **SURVIVING SPOUSE AS THEIR JOINT HOMESTEAD IMMEDIATELY PRIOR TO THE**
18 **DECEDENT'S DEATH. HOWEVER, IF AN UNREMARIED SURVIVING SPOUSE WAS**
19 **GRANTED THE EXEMPTION UNDER THIS SECTION FOR PROPERTY TAXES LEVIED**
20 **AFTER DECEMBER 31, 2012 AND BEFORE JANUARY 1, 2018 ON REAL PROPERTY**
21 **THAT THE UNREMARIED SURVIVING SPOUSE HAS SINCE CONTINUOUSLY USED**
22 **AND OWNED AS HIS OR HER HOMESTEAD, HE OR SHE REMAINS ELIGIBLE FOR**
23 **THE EXEMPTION UNDER THIS SECTION UNTIL HE OR SHE NO LONGER USES AND**
24 **OWNS THAT REAL PROPERTY AS HIS OR HER HOMESTEAD, EVEN IF THE REAL**
25 **PROPERTY WAS NOT THE JOINT HOMESTEAD OF THE UNREMARIED SURVIVING**
26 **SPOUSE AND THE DECEASED DISABLED VETERAN IMMEDIATELY PRIOR TO THE**
27 **DEATH OF THE DISABLED VETERAN. TO OBTAIN THE EXEMPTION, THE**

1 surviving spouse ~~shall~~**MUST** comply with the requirements of
2 subsection (1) and ~~shall~~**MUST** indicate on the affidavit that he or
3 she is the surviving spouse of a disabled veteran entitled to the
4 exemption under this section. The exemption ~~shall continue~~
5 **CONTINUES** as long as the surviving spouse remains unremarried.

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

9 (a) Has been determined by the United States ~~department~~
10 **DEPARTMENT** of ~~veterans affairs~~**VETERANS AFFAIRS** to be permanently
11 and totally disabled as a result of military service and entitled
12 to veterans' benefits at the 100% rate.

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

17 (c) Has been rated by the United States ~~department~~**DEPARTMENT**
18 of ~~veterans affairs~~**VETERANS AFFAIRS** as individually unemployable.