

HOUSE BILL No. 5429

January 18, 2018, Introduced by Reps. Marino, Farrington, Lucido and Graves and referred to the Committee on Military and Veterans Affairs.

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~~**SUBJECT TO SUBSECTION (2), REAL** property
2 used and owned as a homestead by ~~a~~**ANY OF THE FOLLOWING INDIVIDUALS**
3 **IS EXEMPT FROM THE COLLECTION OF TAXES UNDER THIS ACT:**

4 **(A) A** disabled veteran who was discharged from the ~~armed~~
5 ~~forces~~**ARMED FORCES** of the United States under honorable
6 conditions. ~~or by an individual described in subsection (2) is~~
7 ~~exempt from the collection of taxes under this act.~~

8 **(B) A SURVIVING SPOUSE OF A DISABLED VETERAN WHO, IMMEDIATELY**
9 **BEFORE DEATH, WAS ELIGIBLE FOR THE EXEMPTION UNDER THIS SECTION. AN**

1 EXEMPTION UNDER THIS SUBDIVISION CONTINUES AS LONG AS THE SURVIVING
2 SPOUSE REMAINS UNREMARIED.

3 (C) AN INDIVIDUAL WHO RECEIVES DEPENDENCY AND INDEMNITY
4 COMPENSATION UNDER 38 USC 1310 BECAUSE HE OR SHE IS THE SURVIVING
5 SPOUSE OF A VETERAN WHO DIED FROM A SERVICE-CONNECTED DISABILITY.
6 AN EXEMPTION UNDER THIS SUBDIVISION CONTINUES AS LONG AS THE
7 SURVIVING SPOUSE REMAINS UNREMARIED.

8 (2) To obtain the exemption UNDER THIS SECTION, an INDIVIDUAL
9 DESCRIBED IN SUBSECTION (1) (A), (B), OR (C), OR HIS OR HER LEGAL
10 DESIGNEE, SHALL FILE AN affidavit showing the facts required by
11 this section and a description of the real property ~~shall be filed~~
12 ~~by the property owner or his or her legal designee with the~~
13 supervisor or other assessing officer during the period beginning
14 with the tax day for each year and ending at the time of the final
15 adjournment of the local board of review. The affidavit when filed
16 ~~shall be~~ IS open to inspection. The county treasurer shall cancel
17 taxes subject to collection under this act for any year in which a
18 ~~disabled veteran~~ AN INDIVIDUAL DESCRIBED IN SUBSECTION (1) (A), (B),
19 OR (C) WHO IS eligible for the exemption under this section has
20 acquired title to real property exempt under this section. Upon
21 granting the exemption under this section, each local taxing unit
22 shall bear the loss of its portion of the taxes upon which the
23 exemption has been granted.

24 ~~—— (2) If a disabled veteran who is otherwise eligible for the~~
25 ~~exemption under this section dies, either before or after the~~
26 ~~exemption under this section is granted, the exemption shall remain~~
27 ~~available to or shall continue for his or her unremarried surviving~~

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

(3) As used in this section: ~~,"disabled~~

(A) "DISABLED veteran" means a ~~person~~**VETERAN** who is a resident of this state and who meets 1 of the following criteria:

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

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

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

(B) "SERVICE-CONNECTED DISABILITY" MEANS A DISABILITY INCURRED OR AGGRAVATED IN THE LINE OF DUTY IN THE ACTIVE MILITARY, NAVAL, OR AIR SERVICE AS DESCRIBED IN 38 USC 101(16).

(C) "VETERAN" MEANS A PERSON WHO SERVED IN THE ACTIVE MILITARY, NAVAL, MARINE, COAST GUARD, OR AIR SERVICE AND WHO WAS DISCHARGED OR RELEASED FROM HIS OR HER SERVICE WITH AN HONORABLE OR GENERAL DISCHARGE.