

# HOUSE BILL NO. 4387

March 19, 2019, Introduced by Reps. Chirkun, Ellison, Cherry, Howell, Kuppa, Hope, Witwer, Coleman, Manoogian, Tyrone Carter, Elder and Cynthia Johnson and referred to the Committee on Local Government and Municipal Finance.

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 shall file** an affidavit



1 showing the facts required by this section and a description of the  
 2 real property ~~shall be filed by the property owner or his or her~~  
 3 ~~legal designee~~ with the supervisor or other assessing officer  
 4 during the period beginning with the tax day for each year and  
 5 ending at the time of the final adjournment of the local board of  
 6 review. The affidavit when filed ~~shall be~~ **is** open to inspection.  
 7 The county treasurer shall cancel taxes subject to collection under  
 8 this act for any year in which a disabled veteran eligible for the  
 9 exemption under this section has acquired title to real property  
 10 exempt under this section. Upon granting the exemption under this  
 11 section, each local taxing unit shall bear the loss of its portion  
 12 of the taxes upon which 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 **an individual** who is a resident of this state and who meets 1 of  
 25 the following criteria:

26 (a) Has been determined by the United States ~~department of~~  
 27 ~~veterans affairs~~ **Department of Veterans Affairs** to be permanently  
 28 ~~and~~ totally disabled as a result of military service and entitled  
 29 to veterans' benefits at the 100% rate.

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

5 (c) Has been rated by the United States ~~department of veterans~~  
6 ~~affairs~~ **Department of Veterans Affairs** as individually  
7 unemployable.

