

HOUSE BILL NO. 5682

March 17, 2020, Introduced by Rep. Slagh 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 sections 7cc and 53b (MCL 211.7cc and 211.53b), section
7cc as amended by 2018 PA 633 and section 53b as amended by 2017 PA
261.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

- 1 Sec. 7cc. (1) A principal residence is exempt from the tax
- 2 levied by a local school district for school operating purposes to



1 the extent provided under section 1211 of the revised school code,
2 1976 PA 451, MCL 380.1211, if an owner of that principal residence
3 claims an exemption as provided in this section. Notwithstanding
4 the tax day provided in section 2, the status of property as a
5 principal residence shall be determined on the date an affidavit
6 claiming an exemption is filed under subsection (2).

7 (2) Except as otherwise provided in subsection (5), an owner
8 of property may claim 1 exemption under this section by filing an
9 affidavit on or before May 1 for taxes levied before January 1,
10 2012 or, for taxes levied after December 31, 2011, on or before
11 June 1 for the immediately succeeding summer tax levy and all
12 subsequent tax levies or on or before November 1 for the
13 immediately succeeding winter tax levy and all subsequent tax
14 levies with the local tax collecting unit in which the property is
15 located. The affidavit shall state that the property is owned and
16 occupied as a principal residence by that owner of the property on
17 the date that the affidavit is signed and shall state that the
18 owner has not claimed a substantially similar exemption, deduction,
19 or credit on property in another state. The affidavit shall be on a
20 form prescribed by the department of treasury. One copy of the
21 affidavit shall be retained by the owner and 1 copy shall be
22 retained by the local tax collecting unit, together with all
23 information submitted under subsection (28) for a cooperative
24 housing corporation. The local tax collecting unit shall forward to
25 the department of treasury a copy of the affidavit and any
26 information submitted under subsection (28) upon a request from the
27 department of treasury. The affidavit shall require the owner
28 claiming the exemption to indicate if that owner or that owner's
29 spouse has claimed another exemption on property in this state that



1 is not rescinded or a substantially similar exemption, deduction,
2 or credit on property in another state that is not rescinded. If
3 the affidavit requires an owner to include a social security
4 number, that owner's number is subject to the disclosure
5 restrictions in 1941 PA 122, MCL 205.1 to 205.31. If an owner of
6 property filed an affidavit for an exemption under this section
7 before January 1, 2004, that affidavit shall be considered the
8 affidavit required under this subsection for a principal residence
9 exemption and that exemption shall remain in effect until rescinded
10 as provided in this section.

11 (3) Except as otherwise provided in subsection (5), a married
12 couple who are required to file or who do file a joint Michigan
13 income tax return are entitled to not more than 1 exemption under
14 this section. For taxes levied after December 31, 2002, a person is
15 not entitled to an exemption under this section in any calendar
16 year in which any of the following conditions occur:

17 (a) That person has claimed a substantially similar exemption,
18 deduction, or credit, regardless of amount, on property in another
19 state. Upon request by the department of treasury, the assessor of
20 the local tax collecting unit, the county treasurer or his or her
21 designee, or the county equalization director or his or her
22 designee, a person who claims an exemption under this section
23 shall, within 30 days, file an affidavit on a form prescribed by
24 the department of treasury stating that the person has not claimed
25 a substantially similar exemption, deduction, or credit on property
26 in another state. A claim for a substantially similar exemption,
27 deduction, or credit in another state occurs at the time of the
28 filing or granting of a substantially similar exemption, deduction,
29 or credit in another state. If the assessor of the local tax



1 collecting unit, the department of treasury, or the county denies
2 an existing claim for exemption under this section, an owner of the
3 property subject to that denial cannot rescind a substantially
4 similar exemption, deduction, or credit claimed in another state in
5 order to qualify for the exemption under this section for any of
6 the years denied. If a person claims an exemption under this
7 section and a substantially similar exemption, deduction, or credit
8 in another state, that person is subject to a penalty of \$500.00.
9 The penalty shall be distributed in the same manner as interest is
10 distributed under subsection (25).

11 (b) Subject to subdivision (a), that person or his or her
12 spouse owns property in a state other than this state for which
13 that person or his or her spouse claims an exemption, deduction, or
14 credit substantially similar to the exemption provided under this
15 section, unless that person and his or her spouse file separate
16 income tax returns.

17 (c) That person has filed a nonresident Michigan income tax
18 return, except active duty military personnel stationed in this
19 state with his or her principal residence in this state.

20 (d) That person has filed an income tax return in a state
21 other than this state as a resident, except active duty military
22 personnel stationed in this state with his or her principal
23 residence in this state.

24 (e) That person has previously rescinded an exemption under
25 this section for the same property for which an exemption is now
26 claimed and there has not been a transfer of ownership of that
27 property after the previous exemption was rescinded, if either of
28 the following conditions is satisfied:

29 (i) That person has claimed an exemption under this section for

1 any other property for that tax year.

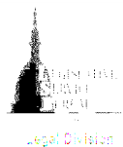
2 (ii) That person has rescinded an exemption under this section
3 on other property, which exemption remains in effect for that tax
4 year, and there has not been a transfer of ownership of that
5 property.

6 (4) Upon receipt of an affidavit filed under subsection (2) **or**
7 **subsection (19)**, and unless the claim is denied under this section,
8 the assessor shall exempt the property from the collection of the
9 tax levied by a local school district for school operating purposes
10 to the extent provided under section 1211 of the revised school
11 code, 1976 PA 451, MCL 380.1211, as provided in subsection (1)
12 until December 31 of the year in which the property is transferred
13 or, except as otherwise provided in subsections (5), (32), and
14 (33), is no longer a principal residence as defined in section 7dd,
15 or the owner is no longer entitled to an exemption as provided in
16 subsection (3).

17 (5) Except as otherwise provided in this subsection and
18 subsections (32) and (33), not more than 90 days after exempted
19 property is no longer used as a principal residence by the owner
20 claiming an exemption, that owner shall rescind the claim of
21 exemption by filing with the local tax collecting unit a rescission
22 form prescribed by the department of treasury. The local tax
23 collecting unit shall retain the rescission form and shall forward
24 a copy of it to the department of treasury upon a request from the
25 department of treasury. If an owner is eligible for and claims an
26 exemption for that owner's current principal residence, that owner
27 may retain an exemption for not more than 3 tax years on property
28 previously exempt as his or her principal residence if that
29 property is not occupied, is for sale, is not leased, and is not



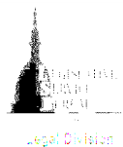
1 used for any business or commercial purpose by filing a conditional
2 rescission form prescribed by the department of treasury with the
3 local tax collecting unit within the time period prescribed in
4 subsection (2). Beginning in the 2012 tax year, subject to the
5 payment requirement set forth in this subsection, if a land
6 contract vendor, bank, credit union, or other lending institution
7 owns property as a result of a foreclosure or forfeiture of a
8 recorded instrument under chapter 31, 32, or 57 of the revised
9 judicature act of 1961, 1961 PA 236, MCL 600.3101 to 600.3285 and
10 MCL 600.5701 to 600.5759, or through deed or conveyance in lieu of
11 a foreclosure or forfeiture on that property and that property had
12 been exempt under this section immediately preceding the
13 foreclosure, that land contract vendor, bank, credit union, or
14 other lending institution may retain an exemption on that property
15 at the same percentage of exemption that the property previously
16 had under this section if that property is not occupied other than
17 by the person who claimed the exemption under this section
18 immediately preceding the foreclosure or forfeiture, is for sale,
19 is not leased to any person other than the person who claimed the
20 exemption under this section immediately preceding the foreclosure,
21 and is not used for any business or commercial purpose. A land
22 contract vendor, bank, credit union, or other lending institution
23 may claim an exemption under this subsection by filing a
24 conditional rescission form prescribed by the department of
25 treasury with the local tax collecting unit within the time period
26 prescribed in subsection (2). Property is eligible for a
27 conditional rescission if that property is available for lease and
28 all other conditions under this subsection are met. ~~A copy of a~~
29 ~~conditional rescission form shall be forwarded to the department of~~



1 ~~treasury according to a schedule prescribed by the department of~~
2 ~~treasury. One copy of the conditional rescission shall be retained~~
3 ~~by the owner and 1 copy shall be retained by the local tax~~
4 ~~collecting unit. The local tax collecting unit shall forward to the~~
5 ~~department of treasury a copy of an affidavit upon a request by the~~
6 ~~department of treasury.~~ An owner or a land contract vendor, bank,
7 credit union, or other lending institution that files a conditional
8 rescission form shall annually verify to the assessor of the local
9 tax collecting unit on or before December 31 that the property for
10 which the principal residence exemption is retained is not occupied
11 other than by the person who claimed the exemption under this
12 section immediately preceding the foreclosure or forfeiture, is for
13 sale, is not leased except as otherwise provided in this section,
14 and is not used for any business or commercial purpose. The land
15 contract vendor, bank, credit union, or other lending institution
16 may retain the exemption authorized under this section for not more
17 than 3 tax years. If an owner or a land contract vendor, bank,
18 credit union, or other lending institution does not annually verify
19 by December 31 that the property for which the principal residence
20 exemption is retained is not occupied other than by the person who
21 claimed the exemption under this section immediately preceding the
22 foreclosure or forfeiture, is for sale, is not leased except as
23 otherwise provided in this section, and is not used for any
24 business or commercial purpose, the assessor of the local tax
25 collecting unit shall deny the principal residence exemption on
26 that property. Except as otherwise provided in this section, if
27 property subject to a conditional rescission is leased, the local
28 tax collecting unit shall deny that conditional rescission and that
29 denial is retroactive and is effective on December 31 of the year

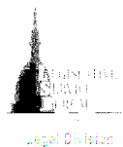


1 immediately preceding the year in which the property subject to the
2 conditional rescission is leased. An owner who fails to file a
3 rescission as required by this subsection is subject to a penalty
4 of \$5.00 per day for each separate failure beginning after the 90
5 days have elapsed, up to a maximum of \$200.00. This penalty shall
6 be collected under 1941 PA 122, MCL 205.1 to 205.31, and shall be
7 deposited in the state school aid fund established in section 11 of
8 article IX of the state constitution of 1963. This penalty may be
9 waived by the department of treasury. If a land contract vendor,
10 bank, credit union, or other lending institution retains an
11 exemption on property under this subsection, that land contract
12 vendor, bank, credit union, or other lending institution shall pay
13 an amount equal to the additional amount that land contract vendor,
14 bank, credit union, or other lending institution would have paid
15 under section 1211 of the revised school code, 1976 PA 451, MCL
16 380.1211, if an exemption had not been retained on that property,
17 together with an administration fee equal to the property tax
18 administration fee imposed under section 44. The payment required
19 under this subsection shall be collected by the local tax
20 collecting unit at the same time and in the same manner as taxes
21 collected under this act. The administration fee shall be retained
22 by the local tax collecting unit. The amount collected that the
23 land contract vendor, bank, credit union, or other lending
24 institution would have paid under section 1211 of the revised
25 school code, 1976 PA 451, MCL 380.1211, if an exemption had not
26 been retained on that property is an amount that is not captured by
27 any authority as tax increment revenues and shall be distributed to
28 the department of treasury monthly for deposit into the state
29 school aid fund established in section 11 of article IX of the



1 state constitution of 1963. If a land contract vendor, bank, credit
2 union, or other lending institution transfers ownership of property
3 for which an exemption is retained under this subsection, that land
4 contract vendor, bank, credit union, or other lending institution
5 shall rescind the exemption as provided in this section and shall
6 notify the treasurer of the local tax collecting unit of that
7 transfer of ownership. If a land contract vendor, bank, credit
8 union, or other lending institution fails to make the payment
9 required under this subsection for any property within the period
10 for which property taxes are due and payable without penalty, the
11 local tax collecting unit shall deny that conditional rescission
12 and that denial is retroactive and is effective on December 31 of
13 the immediately preceding year. If the local tax collecting unit
14 denies a conditional rescission, the local tax collecting unit
15 shall remove the exemption of the property and the amount due from
16 the land contract vendor, bank, credit union, or other lending
17 institution shall be a tax so that the additional taxes, penalties,
18 and interest shall be collected as provided for in this section. If
19 payment of the tax under this subsection is not made by the March 1
20 following the levy of the tax, the tax shall be turned over to the
21 county treasurer and collected in the same manner as delinquent
22 taxes under this act. An owner of property who previously occupied
23 that property as his or her principal residence but now resides in
24 a nursing home, assisted living facility, or, if residing there
25 solely for purposes of convalescence, any other location may retain
26 an exemption on that property if the owner manifests an intent to
27 return to that property by satisfying all of the following
28 conditions:

29 (a) The owner continues to own that property while residing in



1 the nursing home, assisted living facility, or other location.

2 (b) The owner has not established a new principal residence.

3 (c) The owner maintains or provides for the maintenance of
4 that property while residing in the nursing home, assisted living
5 facility, or other location.

6 (d) That property is not leased and is not used for any
7 business or commercial purpose.

8 (6) Except as otherwise provided in subsections (5), (32), and
9 (33), if the assessor of the local tax collecting unit believes
10 that the property for which an exemption is claimed is not the
11 principal residence of the owner claiming the exemption, the
12 assessor may deny a new or existing claim by notifying the owner
13 and the ~~department of treasury~~ **county treasurer** in writing of the
14 reason for the denial and advising the owner that the denial may be
15 appealed to the residential and small claims division of the
16 Michigan tax tribunal within 35 days after the date of the notice.
17 The assessor may deny a claim for exemption for the current year
18 and for the 3 immediately preceding calendar years. If the assessor
19 denies an existing claim for exemption, the assessor shall remove
20 the exemption of the property and, if the tax roll is in the local
21 tax collecting unit's possession, amend the tax roll to reflect the
22 denial and the local treasurer shall within 30 days of the date of
23 the denial issue a corrected tax bill for any additional taxes with
24 interest at the rate of 1.25% per month or fraction of a month and
25 penalties computed from the date the taxes were last payable
26 without interest or penalty. If the tax roll is in the county
27 treasurer's possession, the tax roll shall be amended to reflect
28 the denial and the county treasurer shall within 30 days of the
29 date of the denial prepare and submit a supplemental tax bill for

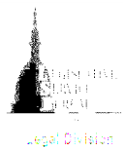
1 any additional taxes, together with interest at the rate of 1.25%
2 per month or fraction of a month and penalties computed from the
3 date the taxes were last payable without interest or penalty.
4 Interest on any tax set forth in a corrected or supplemental tax
5 bill shall again begin to accrue 60 days after the date the
6 corrected or supplemental tax bill is issued at the rate of 1.25%
7 per month or fraction of a month. Taxes levied in a corrected or
8 supplemental tax bill shall be returned as delinquent on the March
9 1 in the year immediately succeeding the year in which the
10 corrected or supplemental tax bill is issued. If the assessor
11 denies an existing claim for exemption, the interest due shall be
12 distributed as provided in subsection (25). However, if the
13 property has been transferred to a bona fide purchaser before
14 additional taxes were billed to the seller as a result of the
15 denial of a claim for exemption, the taxes, interest, and penalties
16 shall not be a lien on the property and shall not be billed to the
17 bona fide purchaser, and the local tax collecting unit if the local
18 tax collecting unit has possession of the tax roll or the county
19 treasurer if the county has possession of the tax roll shall notify
20 the department of treasury of the amount of tax due, interest, and
21 penalties through the date of that notification. The department of
22 treasury shall then assess the owner who claimed the exemption
23 under this section for the tax, interest, and penalties accruing as
24 a result of the denial of the claim for exemption, if any, as for
25 unpaid taxes provided under 1941 PA 122, MCL 205.1 to 205.31, and
26 shall deposit any tax or penalty collected into the state school
27 aid fund and shall distribute any interest collected as provided in
28 subsection (25). The denial shall be made on a form prescribed by
29 the department of treasury. ~~If the property for which the assessor~~



1 ~~has denied a claim for exemption under this subsection is located~~
2 ~~in a county in which the county treasurer or the county~~
3 ~~equalization director have elected to audit exemptions under~~
4 ~~subsection (10), the assessor shall notify the county treasurer or~~
5 ~~the county equalization director of the denial under this~~
6 ~~subsection.~~ **The assessor shall forward to the department of treasury**
7 **a copy of a denial upon a request by the department of treasury.**

8 (7) If the assessor of the local tax collecting unit believes
9 that the property for which the exemption is claimed is not the
10 principal residence of the owner claiming the exemption and has not
11 denied the claim, the assessor shall include a recommendation for
12 denial with any affidavit that is forwarded to the department of
13 treasury or, for an existing claim, shall send a recommendation for
14 denial to the department of treasury, stating the reasons for the
15 recommendation.

16 (8) The department of treasury shall determine if the property
17 is the principal residence of the owner claiming the exemption.
18 Except as otherwise provided in subsection (21), the department of
19 treasury may review the validity of exemptions for the current
20 calendar year and for the 3 immediately preceding calendar years.
21 Except as otherwise provided in subsections (5), (32), and (33), if
22 the department of treasury determines that the property is not the
23 principal residence of the owner claiming the exemption, the
24 department shall send a notice of that determination to the local
25 tax collecting unit and to the owner of the property claiming the
26 exemption, indicating that the claim for exemption is denied,
27 stating the reason for the denial, and advising the owner claiming
28 the exemption of the right to appeal the determination to the
29 department of treasury and what those rights of appeal are. The



1 department of treasury may issue a notice denying a claim if an
2 owner fails to respond within 30 days of receipt of a request for
3 information from that department. An owner may appeal the denial of
4 a claim of exemption to the department of treasury within 35 days
5 of receipt of the notice of denial. An appeal to the department of
6 treasury shall be conducted according to the provisions for an
7 informal conference in section 21 of 1941 PA 122, MCL 205.21.
8 Within 10 days after acknowledging an appeal of a denial of a claim
9 of exemption, the department of treasury shall notify the assessor
10 and the treasurer for the county in which the property is located
11 that an appeal has been filed. Upon receipt of a notice that the
12 department of treasury has denied a claim for exemption, the
13 assessor shall remove the exemption of the property and, if the tax
14 roll is in the local tax collecting unit's possession, amend the
15 tax roll to reflect the denial and the local treasurer shall within
16 30 days of the date of the denial issue a corrected tax bill for
17 any additional taxes with interest at the rate of 1.25% per month
18 or fraction of a month and penalties computed from the date the
19 taxes were last payable without interest and penalty. If the tax
20 roll is in the county treasurer's possession, the tax roll shall be
21 amended to reflect the denial and the county treasurer shall within
22 30 days of the date of the denial prepare and submit a supplemental
23 tax bill for any additional taxes, together with interest at the
24 rate of 1.25% per month or fraction of a month and penalties
25 computed from the date the taxes were last payable without interest
26 or penalty. Interest on any tax set forth in a corrected or
27 supplemental tax bill shall again begin to accrue 60 days after the
28 date the corrected or supplemental tax bill is issued at the rate
29 of 1.25% per month or fraction of a month. The department of



1 treasury may waive interest on any tax set forth in a corrected or
2 supplemental tax bill for the current tax year and the immediately
3 preceding 3 tax years if the assessor of the local tax collecting
4 unit files with the department of treasury a sworn affidavit in a
5 form prescribed by the department of treasury stating that the tax
6 set forth in the corrected or supplemental tax bill is a result of
7 the assessor's classification error or other error or the
8 assessor's failure to rescind the exemption after the owner
9 requested in writing that the exemption be rescinded. Taxes levied
10 in a corrected or supplemental tax bill shall be returned as
11 delinquent on the March 1 in the year immediately succeeding the
12 year in which the corrected or supplemental tax bill is issued. If
13 the department of treasury denies an existing claim for exemption,
14 the interest due shall be distributed as provided in subsection
15 (25). However, if the property has been transferred to a bona fide
16 purchaser before additional taxes were billed to the seller as a
17 result of the denial of a claim for exemption, the taxes, interest,
18 and penalties shall not be a lien on the property and shall not be
19 billed to the bona fide purchaser, and the local tax collecting
20 unit if the local tax collecting unit has possession of the tax
21 roll or the county treasurer if the county has possession of the
22 tax roll shall notify the department of treasury of the amount of
23 tax due and interest through the date of that notification. The
24 department of treasury shall then assess the owner who claimed the
25 exemption under this section for the tax and interest plus penalty
26 accruing as a result of the denial of the claim for exemption, if
27 any, as for unpaid taxes provided under 1941 PA 122, MCL 205.1 to
28 205.31, and shall deposit any tax or penalty collected into the
29 state school aid fund and shall distribute any interest collected



1 as provided in subsection (25).

2 (9) The department of treasury may enter into an agreement
3 regarding the implementation or administration of subsection (8)
4 with the assessor of any local tax collecting unit in a county that
5 has not elected to audit exemptions claimed under this section as
6 provided in subsection (10). The agreement may specify that for a
7 period of time, not to exceed 120 days, the department of treasury
8 will not deny an exemption identified by the department of treasury
9 in the list provided under subsection (11).

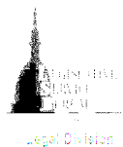
10 (10) A county may elect to audit the exemptions claimed under
11 this section in all local tax collecting units located in that
12 county as provided in this subsection. The election to audit
13 exemptions shall be made by the county treasurer, or by the county
14 equalization director with the concurrence by resolution of the
15 county board of commissioners. The initial election to audit
16 exemptions shall require an audit period of 2 years. Before 2009,
17 subsequent elections to audit exemptions shall be made every 2
18 years and shall require 2 annual audit periods. Beginning in 2009,
19 an election to audit exemptions shall be made every 5 years and
20 shall require 5 annual audit periods. An election to audit
21 exemptions shall be made by submitting an election to audit form to
22 the assessor of each local tax collecting unit in that county and
23 to the department of treasury not later than April 1 preceding the
24 October 1 in the year in which an election to audit is made. The
25 election to audit form required under this subsection shall be in a
26 form prescribed by the department of treasury. If a county elects
27 to audit the exemptions claimed under this section, the department
28 of treasury may continue to review the validity of exemptions as
29 provided in subsection (8). If a county does not elect to audit the



1 exemptions claimed under this section as provided in this
2 subsection, the department of treasury shall conduct an audit of
3 exemptions claimed under this section in the initial 2-year audit
4 period for each local tax collecting unit in that county unless the
5 department of treasury has entered into an agreement with the
6 assessor for that local tax collecting unit under subsection (9).

7 (11) If a county elects to audit the exemptions claimed under
8 this section as provided in subsection (10) and the county
9 treasurer or his or her designee or the county equalization
10 director or his or her designee believes that the property for
11 which an exemption is claimed is not the principal residence of the
12 owner claiming the exemption, the county treasurer or his or her
13 designee or the county equalization director or his or her designee
14 may, except as otherwise provided in subsections (5), (32), and
15 (33), deny an existing claim by notifying the owner ~~and~~ the
16 assessor of the local tax collecting unit ~~and the department of~~
17 ~~treasury~~ in writing of the reason for the denial and advising the
18 owner that the denial may be appealed to the residential and small
19 claims division of the Michigan tax tribunal within 35 days after
20 the date of the notice. The county treasurer or his or her designee
21 or the county equalization director or his or her designee may deny
22 a claim for exemption for the current year and for the 3
23 immediately preceding calendar years. If the county treasurer or
24 his or her designee or the county equalization director or his or
25 her designee denies an existing claim for exemption, the county
26 treasurer or his or her designee or the county equalization
27 director or his or her designee shall direct the assessor of the
28 local tax collecting unit in which the property is located to
29 remove the exemption of the property from the assessment roll and,

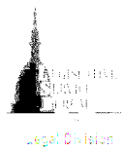
1 if the tax roll is in the local tax collecting unit's possession,
2 direct the assessor of the local tax collecting unit to amend the
3 tax roll to reflect the denial and the treasurer of the local tax
4 collecting unit shall within 30 days of the date of the denial
5 issue a corrected tax bill for any additional taxes with interest
6 at the rate of 1.25% per month or fraction of a month and penalties
7 computed from the date the taxes were last payable without interest
8 and penalty. If the tax roll is in the county treasurer's
9 possession, the tax roll shall be amended to reflect the denial and
10 the county treasurer shall within 30 days of the date of the denial
11 prepare and submit a supplemental tax bill for any additional
12 taxes, together with interest at the rate of 1.25% per month or
13 fraction of a month and penalties computed from the date the taxes
14 were last payable without interest or penalty. Interest on any tax
15 set forth in a corrected or supplemental tax bill shall again begin
16 to accrue 60 days after the date the corrected or supplemental tax
17 bill is issued at the rate of 1.25% per month or fraction of a
18 month. Taxes levied in a corrected or supplemental tax bill shall
19 be returned as delinquent on the March 1 in the year immediately
20 succeeding the year in which the corrected or supplemental tax bill
21 is issued. If the county treasurer or his or her designee or the
22 county equalization director or his or her designee denies an
23 existing claim for exemption, the interest due shall be distributed
24 as provided in subsection (25). However, if the property has been
25 transferred to a bona fide purchaser before additional taxes were
26 billed to the seller as a result of the denial of a claim for
27 exemption, the taxes, interest, and penalties shall not be a lien
28 on the property and shall not be billed to the bona fide purchaser,
29 and the local tax collecting unit if the local tax collecting unit



1 has possession of the tax roll or the county treasurer if the
2 county has possession of the tax roll shall notify the department
3 of treasury of the amount of tax due and interest through the date
4 of that notification. The department of treasury shall then assess
5 the owner who claimed the exemption under this section for the tax
6 and interest plus penalty accruing as a result of the denial of the
7 claim for exemption, if any, as for unpaid taxes provided under
8 1941 PA 122, MCL 205.1 to 205.31, and shall deposit any tax or
9 penalty collected into the state school aid fund and shall
10 distribute any interest collected as provided in subsection (25).

11 **The denial shall be made on a form prescribed by the department of**
12 **treasury. The county treasurer or his or her designee or the county**
13 **equalization director or his or her designee shall forward to the**
14 **department of treasury a copy of a denial upon a request by the**
15 **department of treasury.** The department of treasury shall annually
16 provide the county treasurer or his or her designee or the county
17 equalization director or his or her designee a list of parcels of
18 property located in that county for which an exemption may be
19 erroneously claimed. The county treasurer or his or her designee or
20 the county equalization director or his or her designee shall
21 forward copies of the list provided by the department of treasury
22 to each assessor in each local tax collecting unit in that county
23 within 10 days of receiving the list.

24 (12) If a county elects to audit exemptions claimed under this
25 section as provided in subsection (10), the county treasurer or the
26 county equalization director may enter into an agreement with the
27 assessor of a local tax collecting unit in that county regarding
28 the implementation or administration of this section. The agreement
29 may specify that for a period of time, not to exceed 120 days, the



1 county will not deny an exemption identified by the department of
2 treasury in the list provided under subsection (11).

3 (13) An owner may appeal a denial by the assessor of the local
4 tax collecting unit under subsection (6), a final decision of the
5 department of treasury under subsection (8), or a denial by the
6 county treasurer or his or her designee or the county equalization
7 director or his or her designee under subsection (11) to the
8 residential and small claims division of the Michigan tax tribunal
9 within 35 days of that decision. An owner is not required to pay
10 the amount of tax in dispute in order to appeal a denial of a claim
11 of exemption to the department of treasury or to receive a final
12 determination of the residential and small claims division of the
13 Michigan tax tribunal. However, interest at the rate of 1.25% per
14 month or fraction of a month and penalties shall accrue and be
15 computed from the date the taxes were last payable without interest
16 and penalty. If the residential and small claims division of the
17 Michigan tax tribunal grants an owner's appeal of a denial and that
18 owner has paid the interest due as a result of a denial under
19 subsection (6), (8), or (11), the interest received after a
20 distribution was made under subsection (25) shall be refunded.

21 (14) For taxes levied after December 31, 2005, for each county
22 in which the county treasurer or the county equalization director
23 does not elect to audit the exemptions claimed under this section
24 as provided in subsection (10), the department of treasury shall
25 conduct an annual audit of exemptions claimed under this section
26 for the current calendar year.

27 ~~(15) Except as otherwise provided in subsection (5), an~~
28 ~~affidavit filed by an owner for the exemption under this section~~
29 ~~rescinds all previous exemptions filed by that owner for any other~~



~~property. The department of treasury shall notify the assessor of the local tax collecting unit in which the property for which a previous exemption was claimed is located if the previous exemption is rescinded by the subsequent affidavit.~~ When an exemption is rescinded as provided in subsection (5), the assessor of the local tax collecting unit shall remove the exemption effective December 31 of the year in which the affidavit was filed that rescinded the exemption. For any year for which the rescinded exemption has not been removed from the tax roll, the exemption shall be denied as provided in this section. However, interest and penalty shall not be imposed for a year for which a rescission form has been timely filed under subsection (5).

(16) Except as otherwise provided in subsection (30), if the principal residence is part of a unit in a multiple-unit dwelling or a dwelling unit in a multiple-purpose structure, an owner shall claim an exemption for only that portion of the total taxable value of the property used as the principal residence of that owner in a manner prescribed by the department of treasury. If a portion of a parcel for which the owner claims an exemption is used for a purpose other than as a principal residence, the owner shall claim an exemption for only that portion of the taxable value of the property used as the principal residence of that owner in a manner prescribed by the department of treasury.

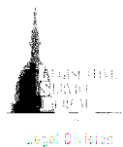
(17) When a county register of deeds records a transfer of ownership of a property, he or she shall notify the local tax collecting unit in which the property is located of the transfer.

(18) The department of treasury shall make available the affidavit forms and the forms to rescind an exemption, which may be on the same form, to all city and township assessors, county

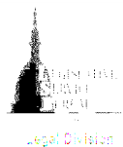


1 equalization officers, county registers of deeds, and closing
2 agents. A person who prepares a closing statement for the sale of
3 property shall provide affidavit and rescission forms to the buyer
4 and seller at the closing and, if requested by the buyer or seller
5 after execution by the buyer or seller, shall file the forms with
6 the local tax collecting unit in which the property is located. If
7 a closing statement preparer fails to provide exemption affidavit
8 and rescission forms to the buyer and seller, or fails to file the
9 affidavit and rescission forms with the local tax collecting unit
10 if requested by the buyer or seller, the buyer may appeal to the
11 department of treasury within 30 days of notice to the buyer that
12 an exemption was not recorded. If the department of treasury
13 determines that the buyer qualifies for the exemption, the
14 department of treasury shall notify the assessor of the local tax
15 collecting unit that the exemption is granted and the assessor of
16 the local tax collecting unit or, if the tax roll is in the
17 possession of the county treasurer, the county treasurer shall
18 correct the tax roll to reflect the exemption. This subsection does
19 not create a cause of action at law or in equity against a closing
20 statement preparer who fails to provide exemption affidavit and
21 rescission forms to a buyer and seller or who fails to file the
22 affidavit and rescission forms with the local tax collecting unit
23 when requested to do so by the buyer or seller.

24 ~~(19) An owner who owned and occupied a principal residence on~~
25 ~~May 1 for taxes levied before January 1, 2012 for which the~~
26 ~~exemption was not on the tax roll may file an appeal with the July~~
27 ~~board of review or December board of review in the year for which~~
28 ~~the exemption was claimed or the immediately succeeding 3 years.~~
29 ~~For taxes levied after December 31, 2011, an~~ **An** owner who owned and



1 occupied a principal residence on June 1 or November 1 for which
2 the exemption was not on the tax roll, or an owner of property who
3 previously occupied that property as his or her principal residence
4 but did not occupy that property on June 1 or November 1 while
5 residing in a nursing home, assisted living facility, or other
6 location under the circumstances described in subsection (5) (a) to
7 (d), while absent on active duty as a member of any branch of the
8 Armed Forces of the United States, including the Coast Guard, a
9 reserve component of any branch of the Armed Forces of the United
10 States, or the National Guard, under the circumstances described in
11 subsection (32) (a) to (d), or while absent due to the damage or
12 destruction of the principal residence under the circumstances
13 described in subsection (33) (a) to (d), for which the exemption was
14 not on the tax roll, may file an ~~appeal with the July board of~~
15 ~~review or December board of review in the year for which the~~
16 ~~exemption was claimed or the immediately succeeding 3 years. If an~~
17 ~~appeal of a claim for exemption that was not on the tax roll is~~
18 ~~received not later than 5 days before the date of the December~~
19 ~~board of review, the local tax collecting unit shall convene a~~
20 ~~December board of review and consider the appeal pursuant to this~~
21 ~~section and section 53b.~~ **affidavit with the local tax collecting**
22 **unit claiming an exemption under this section for the current**
23 **calendar year or the immediately preceding 3 calendar years. The**
24 **affidavit for the exemption for the current calendar year or the**
25 **immediately preceding 3 calendar years shall be on the form**
26 **prescribed by the department of treasury in subsection (2). The**
27 **affidavit shall be processed by the assessor in accordance with**
28 **subsection (4). Upon request by the local tax collecting unit, the**
29 **owner shall furnish proof within 30 days that the owner meets the**



1 requirements for the exemption for the current calendar year or the
2 immediately preceding 3 calendar years.

3 (20) An owner who owned and occupied a principal residence
4 within the time period prescribed in subsection (2) in any year
5 before the 3 immediately preceding tax years for which the
6 exemption was not on the tax roll as a result of a qualified error
7 on the part of the local tax collecting unit may file a request for
8 the exemption for those tax years with the department of treasury.
9 The request for the exemption shall be in a form prescribed by the
10 department of treasury and shall include all documentation the
11 department of treasury considers necessary to consider the request
12 and to correct any affected official records if a qualified error
13 on the part of the local tax collecting unit is recognized and an
14 exemption is granted. If the department of treasury denies a
15 request for the exemption under this subsection, the owner is
16 responsible for all costs related to the request as determined by
17 the department of treasury. If the department of treasury grants a
18 request for the exemption under this subsection and the exemption
19 results in an overpayment of the tax in the years under
20 consideration, the department of treasury shall notify the
21 treasurer of the local tax collecting unit, the county treasurer,
22 and other affected officials of the error and the granting of the
23 request for the exemption and all affected official records shall
24 be corrected consistent with guidance provided by the department of
25 treasury. If granting the request for the exemption results in an
26 overpayment, a rebate, including any interest paid by the owner,
27 shall be paid to the owner within 30 days of the receipt of the
28 notice. A rebate shall be without interest. The treasurer in
29 possession of the appropriate tax roll may deduct the rebate from



1 the appropriate tax collecting unit's subsequent distribution of
2 taxes. The treasurer in possession of the appropriate tax roll
3 shall bill to the appropriate tax collecting unit the tax
4 collecting unit's share of taxes rebated. A local tax collecting
5 unit responsible for a qualified error under this subsection shall
6 reimburse each county treasurer and other affected local official
7 required to correct official records under this subsection for the
8 costs incurred in complying with this subsection.

9 (21) If an owner of property received a principal residence
10 exemption to which that owner was not entitled in any year before
11 the 3 immediately preceding tax years, as a result of a qualified
12 error on the part of the local tax collecting unit, the department
13 of treasury may deny the principal residence exemption as provided
14 in subsection (8). If the department of treasury denies an
15 exemption under this subsection, the owner shall be issued a
16 corrected or supplemental tax bill as provided in subsection (8),
17 except interest shall not accrue until 60 days after the date the
18 corrected or supplemental tax bill is issued. A local tax
19 collecting unit responsible for a qualified error under this
20 subsection shall reimburse each county treasurer and other affected
21 local official required to correct official records under this
22 subsection for the costs incurred in complying with this
23 subsection.

24 (22) If the assessor or treasurer of the local tax collecting
25 unit believes that the department of treasury erroneously denied a
26 claim for exemption, the assessor or treasurer may submit written
27 information supporting the owner's claim for exemption to the
28 department of treasury within 35 days of the owner's receipt of the
29 notice denying the claim for exemption. If, after reviewing the



1 information provided, the department of treasury determines that
2 the claim for exemption was erroneously denied, the department of
3 treasury shall grant the exemption and the tax roll shall be
4 amended to reflect the exemption.

5 (23) If granting the exemption under this section results in
6 an overpayment of the tax, a rebate, including any interest paid,
7 shall be made to the taxpayer by the local tax collecting unit if
8 the local tax collecting unit has possession of the tax roll or by
9 the county treasurer if the county has possession of the tax roll
10 within 30 days of the date the exemption is granted. The rebate
11 shall be without interest. If an exemption for property classified
12 as timber-cutover real property is granted under this section for
13 the 2008 or 2009 tax year, the tax roll shall be corrected and any
14 delinquent and unpaid penalty, interest, and tax resulting from
15 that property not having been exempt under this section for the
16 2008 or 2009 tax year shall be waived.

17 (24) If an exemption under this section is erroneously granted
18 for an affidavit filed before October 1, 2003, an owner may request
19 in writing that the department of treasury withdraw the exemption.
20 The request to withdraw the exemption shall be received not later
21 than November 1, 2003. If an owner requests that an exemption be
22 withdrawn, the department of treasury shall issue an order
23 notifying the local assessor that the exemption issued under this
24 section has been denied based on the owner's request. If an
25 exemption is withdrawn, the property that had been subject to that
26 exemption shall be immediately placed on the tax roll by the local
27 tax collecting unit if the local tax collecting unit has possession
28 of the tax roll or by the county treasurer if the county has
29 possession of the tax roll as though the exemption had not been

1 granted. A corrected tax bill shall be issued for the tax year
2 being adjusted by the local tax collecting unit if the local tax
3 collecting unit has possession of the tax roll or by the county
4 treasurer if the county has possession of the tax roll. Unless a
5 denial has been issued before July 1, 2003, if an owner requests
6 that an exemption under this section be withdrawn and that owner
7 pays the corrected tax bill issued under this subsection within 30
8 days after the corrected tax bill is issued, that owner is not
9 liable for any penalty or interest on the additional tax. An owner
10 who pays a corrected tax bill issued under this subsection more
11 than 30 days after the corrected tax bill is issued is liable for
12 the penalties and interest that would have accrued if the exemption
13 had not been granted from the date the taxes were originally
14 levied.

15 (25) Subject to subsection (26), interest at the rate of 1.25%
16 per month or fraction of a month collected under subsection (6),
17 (8), or (11) shall be distributed as follows:

18 (a) If the assessor of the local tax collecting unit denies
19 the exemption under this section, as follows:

20 (i) To the local tax collecting unit, 70%.

21 (ii) To the department of treasury, 10%.

22 (iii) To the county in which the property is located, 20%.

23 (b) If the department of treasury denies the exemption under
24 this section, as follows:

25 (i) To the local tax collecting unit, 20%.

26 (ii) To the department of treasury, 70%.

27 (iii) To the county in which the property is located, 10%.

28 (c) If the county treasurer or his or her designee or the
29 county equalization director or his or her designee denies the



1 exemption under this section, as follows:

2 (i) To the local tax collecting unit, 20%.

3 (ii) To the department of treasury, 10%.

4 (iii) To the county in which the property is located, 70%.

5 (26) Interest distributed under subsection (25) is subject to
6 the following conditions:

7 (a) Interest distributed to a county shall be deposited into a
8 restricted fund to be used solely for the administration of
9 exemptions under this section. Money in that restricted fund shall
10 lapse to the county general fund on the December 31 in the year 3
11 years after the first distribution of interest to the county under
12 subsection (25) and on each succeeding December 31 thereafter.

13 (b) Interest distributed to the department of treasury shall
14 be deposited into the principal residence property tax exemption
15 audit fund, which is created within the state treasury. The state
16 treasurer may receive money or other assets from any source for
17 deposit into the fund. The state treasurer shall direct the
18 investment of the fund. The state treasurer shall credit to the
19 fund interest and earnings from fund investments. Money in the fund
20 shall be considered a work project account and at the close of the
21 fiscal year shall remain in the fund and shall not lapse to the
22 general fund. Money from the fund shall be expended, upon
23 appropriation, only for the purpose of auditing exemption
24 affidavits.

25 (27) Interest distributed under subsection (25) is in addition
26 to and shall not affect the levy or collection of the county
27 property tax administration fee established under this act.

28 (28) A cooperative housing corporation is entitled to a full
29 or partial exemption under this section for the tax year in which



1 the cooperative housing corporation files all of the following with
2 the local tax collecting unit in which the cooperative housing
3 corporation is located if filed within the time period prescribed
4 in subsection (2):

5 (a) An affidavit form.

6 (b) A statement of the total number of units owned by the
7 cooperative housing corporation and occupied as the principal
8 residence of a tenant stockholder as of the date of the filing
9 under this subsection.

10 (c) A list that includes the name, address, and social
11 security number of each tenant stockholder of the cooperative
12 housing corporation occupying a unit in the cooperative housing
13 corporation as his or her principal residence as of the date of the
14 filing under this subsection.

15 (d) A statement of the total number of units of the
16 cooperative housing corporation on which an exemption under this
17 section was claimed and that were transferred in the tax year
18 immediately preceding the tax year in which the filing under this
19 section was made.

20 (29) Before May 1, 2004 and before May 1, 2005, the treasurer
21 of each county shall forward to the department of education a
22 statement of the taxable value of each school district and fraction
23 of a school district within the county for the preceding 4 calendar
24 years. This requirement is in addition to the requirement set forth
25 in section 151 of the state school aid act of 1979, 1979 PA 94, MCL
26 388.1751.

27 (30) For a parcel of property open and available for use as a
28 bed and breakfast, the portion of the taxable value of the property
29 used as a principal residence under subsection (16) shall be



1 calculated in the following manner:

2 (a) Add all of the following:

3 (i) The square footage of the property used exclusively as that
4 owner's principal residence.

5 (ii) 50% of the square footage of the property's common area.

6 (iii) If the property was not open and available for use as a
7 bed and breakfast for 90 or more consecutive days in the
8 immediately preceding 12-month period, the result of the following
9 calculation:

10 (A) Add the square footage of the property that is open and
11 available regularly and exclusively as a bed and breakfast, and 50%
12 of the square footage of the property's common area.

13 (B) Multiply the result of the calculation in sub-subparagraph
14 (A) by a fraction, the numerator of which is the number of
15 consecutive days in the immediately preceding 12-month period that
16 the property was not open and available for use as a bed and
17 breakfast and the denominator of which is 365.

18 (b) Divide the result of the calculation in subdivision (a) by
19 the total square footage of the property.

20 (31) The owner claiming an exemption under this section for
21 property open and available as a bed and breakfast shall file an
22 affidavit claiming the exemption within the time period prescribed
23 in subsection (2) with the local tax collecting unit in which the
24 property is located. The affidavit shall be in a form prescribed by
25 the department of treasury.

26 (32) An owner of property who previously occupied that
27 property as his or her principal residence but now is absent while
28 on active duty as a member of any branch of the Armed Forces of the
29 United States, including the Coast Guard, a reserve component of



1 any branch of the Armed Forces of the United States, or the
2 National Guard, may retain an exemption on that property if the
3 owner manifests an intent to return to that property by satisfying
4 all of the following conditions:

5 (a) The owner continues to own that property while absent on
6 active duty as a member of any branch of the Armed Forces of the
7 United States, including the Coast Guard, a reserve component of
8 any branch of the Armed Forces of the United States, or the
9 National Guard.

10 (b) The owner has not established a new principal residence.

11 (c) The owner maintains or provides for the maintenance of
12 that property while absent on active duty as a member of any branch
13 of the Armed Forces of the United States, including the Coast
14 Guard, a reserve component of any branch of the Armed Forces of the
15 United States, or the National Guard.

16 (d) That property is not used for any business or commercial
17 purpose except as provided in section 7dd(c).

18 (33) If an owner of property who previously claimed and
19 occupied the property as his or her principal residence has vacated
20 because the principal residence was damaged or destroyed by an
21 accident, act of God, or act of another person without the owner's
22 consent, including, but not limited to, a fire caused by accident,
23 act of God, or act of another person without the owner's consent,
24 that owner may retain an exemption on that property for not longer
25 than the tax year during which the damage or destruction occurred
26 and the immediately succeeding 2 tax years if the owner manifests
27 an intent to return to that property by satisfying all of the
28 following conditions:

29 (a) The owner continues to own that property while absent

1 because of the damage or destruction of the principal residence.

2 (b) The owner has not established a new principal residence.

3 (c) The owner provides for the reconstruction of the principal
4 residence for purposes of occupying it upon its completion as his
5 or her principal residence.

6 (d) The property is not occupied, is not leased, and is not
7 used for any business or commercial purpose.

8 (34) As used in this section:

9 (a) "Bed and breakfast" means property classified as
10 residential real property under section 34c that meets all of the
11 following criteria:

12 (i) Has 10 or fewer sleeping rooms, including sleeping rooms
13 occupied by the owner of the property, 1 or more of which are
14 available for rent to transient tenants.

15 (ii) Serves meals at no extra cost to its transient tenants.

16 (iii) Has a smoke detector in proper working order in each
17 sleeping room and a fire extinguisher in proper working order on
18 each floor.

19 (b) "Business or commercial purpose" means commercial purpose
20 as that term is defined in section 27a.

21 (c) "Common area" includes, but is not limited to, a kitchen,
22 dining room, living room, fitness room, porch, hallway, laundry
23 room, or bathroom that is available for use by guests of a bed and
24 breakfast or, unless guests are specifically prohibited from access
25 to the area, an area that is used to provide a service to guests of
26 a bed and breakfast.

27 (d) "Qualified error" means that term as defined in section
28 53b.

29 Sec. 53b. (1) If there has been a qualified error, the



1 qualified error shall be verified by the local assessing officer
 2 and approved by the board of review. Except as otherwise provided
 3 in subsection ~~(7),~~ **(5)**, the board of review shall meet for the
 4 purposes of this section on Tuesday following the second Monday in
 5 December and on Tuesday following the third Monday in July. If
 6 approved, the board of review shall file an affidavit within 30
 7 days relative to the qualified error with the proper officials and
 8 all affected official records shall be corrected. If the qualified
 9 error results in an overpayment or underpayment, the rebate,
 10 including any interest paid, shall be made to the taxpayer or the
 11 taxpayer shall be notified and payment made within 30 days of the
 12 notice. A rebate shall be without interest. The treasurer in
 13 possession of the appropriate tax roll may deduct the rebate from
 14 the appropriate tax collecting unit's subsequent distribution of
 15 taxes. The treasurer in possession of the appropriate tax roll
 16 shall bill to the appropriate tax collecting unit the tax
 17 collecting unit's share of taxes rebated. Except as otherwise
 18 provided in ~~subsection (6) and~~ section 27a(4), a correction under
 19 this subsection may be made for the current year and the
 20 immediately preceding year only.

21 (2) Action pursuant to subsection (1) may be initiated by the
 22 taxpayer or the assessing officer.

23 (3) The board of review meeting in July and December shall
 24 meet only for the purpose described in subsection (1) and to hear
 25 appeals provided for in sections 7u, ~~7ee,~~ 7ee, and 7jj. If an
 26 exemption under section 7u is approved, the board of review shall
 27 file an affidavit with the proper officials involved in the
 28 assessment and collection of taxes and all affected official
 29 records shall be corrected. If an appeal under section ~~7ee,~~ 7ee ~~7~~



1 or 7jj results in a determination that an overpayment has been
 2 made, the board of review shall file an affidavit and a rebate
 3 shall be made at the times and in the manner provided in subsection
 4 (1). Except as otherwise provided in sections ~~7ee, 7ee,~~ and 7jj, a
 5 correction under this subsection shall be made for the year in
 6 which the appeal is made only. If the board of review approves an
 7 exemption or provides a rebate for property under section ~~7ee, 7ee~~
 8 ~~,~~ or 7jj as provided in this subsection, the board of review shall
 9 require the owner to execute the affidavit provided for in section
 10 ~~7ee, 7ee,~~ or 7jj. ~~and shall forward a copy of any section 7ee~~
 11 ~~affidavits to the department of treasury.~~

12 ~~(4) If an exemption under section 7ee is approved by the board~~
 13 ~~of review under this section, the provisions of section 7ee apply.~~
 14 ~~If an exemption under section 7ee is not approved by the board of~~
 15 ~~review under this section, the owner may appeal that decision in~~
 16 ~~writing to the department of treasury within 35 days of the board~~
 17 ~~of review's denial and the appeal shall be conducted as provided in~~
 18 ~~section 7ee(8).~~

19 ~~(4)~~ (4) An owner or assessor may appeal a decision of the
 20 board of review under this section regarding an exemption under
 21 section 7ee or 7jj to the residential and small claims division of
 22 the Michigan tax tribunal. An owner is not required to pay the
 23 amount of tax in dispute in order to receive a final determination
 24 of the residential and small claims division of the Michigan tax
 25 tribunal. However, interest and penalties, if any, shall accrue and
 26 be computed based on interest and penalties that would have accrued
 27 from the date the taxes were originally levied as if there had not
 28 been an exemption.

29 ~~(6) A correction under this section that approves a principal~~



~~residence exemption pursuant to section 7cc may be made for the year in which the appeal was filed and the 3 immediately preceding tax years.~~

(5) ~~(7)~~—The governing body of the city or township may authorize, by adoption of an ordinance or resolution, 1 or more of the following alternative meeting dates for the purposes of this section:

(a) An alternative meeting date during the week of the second Monday in December.

(b) An alternative meeting date during the week of the third Monday in July.

(6) ~~(8)~~—As used in this section, "qualified error" means 1 or more of the following:

(a) A clerical error relative to the correct assessment figures, the rate of taxation, or the mathematical computation relating to the assessing of taxes.

(b) A mutual mistake of fact.

(c) An adjustment under section 27a(4) or an exemption under section 7hh(3) (b).

(d) An error of measurement or calculation of the physical dimensions or components of the real property being assessed.

(e) An error of omission or inclusion of a part of the real property being assessed.

(f) An error regarding the correct taxable status of the real property being assessed.

(g) An error made by the taxpayer in preparing the statement of assessable personal property under section 19.

(h) An error made in the denial of a claim of exemption for personal property under section 9o.

