



HOUSE BILL No. 5270

October 18, 1995, Introduced by Reps. Hanley, Cherry, Price, Kaza, DeMars, Weeks, Martinez, Tesanovich, Brewer, Yokich, Pitoniak, Prusi, Stallworth, Jaye, Geiger, Anthony, Law, Brater, Voorhees, DeHart, Goschka and Galloway and referred to the Committee on Tax Policy.

A bill to amend section 53b of Act No. 206 of the Public Acts of 1893, entitled as amended

"The general property tax act,"

as amended by Act No. 74 of the Public Acts of 1995, being section 211.53b of the Michigan Compiled Laws.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Section 1. Section 53b of Act No. 206 of the Public Acts of
2 1893, as amended by Act No. 74 of the Public Acts of 1995, being
3 section 211.53b of the Michigan Compiled Laws, is amended to read
4 as follows:

5 Sec. 53b. (1) If there has been a clerical error or a
6 mutual mistake of fact ~~relative to~~ REGARDING the correct
7 assessment figures, the rate of taxation, or the mathematical
8 computation ~~relating to the assessing of taxes~~ OF THE TAX
9 LEVIED, OR IF ANY LOSSES ARE INCURRED AFTER THE TAX DAY SET FORTH

1 IN SECTION 2, the CLERICAL error, ~~or~~ mutual mistake, OR LOSSES
2 shall be verified by the local assessing officer and ~~approved~~
3 ARE SUBJECT TO APPROVAL by the board of review at a meeting held
4 ~~for the purposes of this section~~ on Tuesday following the
5 second Monday in December, and for summer property taxes, on
6 Tuesday following the third Monday in July. If approved, the
7 board of review shall file an affidavit ~~within 30 days relative~~
8 ~~to the errors or~~ REGARDING THE CLERICAL ERROR, mutual mistake,
9 OR LOSSES with the proper officials who are involved with the
10 ~~assessment figures~~ TAX LEVIED, rate of taxation, ~~or~~ mathemat-
11 ical computation, OR ASSESSMENT ROLL and all affected official
12 records shall be corrected. If the CLERICAL error, ~~or~~ mutual
13 mistake, ~~results~~ OR LOSSES RESULT in an overpayment or under-
14 payment, the rebate, including any interest paid, shall be made
15 to the taxpayer or the taxpayer shall be notified and payment
16 made within 30 days of the notice. A rebate shall be without
17 interest. The county treasurer may deduct the rebate from the
18 appropriate tax collecting unit's subsequent distribution of
19 taxes. The county treasurer shall bill to the appropriate tax
20 collecting unit the tax collecting unit's share of taxes
21 rebated. A correction under this subsection may be made in the
22 year in which the error was made or in the following year only.

23 (2) Action pursuant to this section may be initiated by the
24 taxpayer or the assessing officer.

25 (3) The board of review meeting in July and December shall
26 meet only for the purpose described in subsection (1) and to hear
27 appeals provided for in sections 7u, 7cc, and 7ee. If an

1 exemption under section 7u is approved, the board of review shall
2 file an affidavit with the proper officials involved in the
3 assessment and collection of taxes and all affected official
4 records shall be corrected. If an appeal under section 7cc or
5 7ee results in a determination that an overpayment has been made,
6 the board of review shall file an affidavit and a rebate shall be
7 made at the times and in the manner provided in subsection (1).
8 Except as otherwise provided in sections 7cc and 7ee, a correc-
9 tion under this subsection shall be made for the year in which
10 the appeal is made only. If the board of review grants an exemp-
11 tion or provides a rebate for property under section 7cc or 7ee
12 as provided in this subsection, the board of review shall require
13 the owner to execute the affidavit provided for in section 7cc or
14 7ee and shall forward a copy of any section 7cc affidavits to the
15 department of treasury.

16 (4) If an exemption under section 7cc is granted by the
17 board of review under this section, the provisions of
18 section 7cc(6) through (8) apply. If an exemption under
19 section 7cc is not granted by the board of review under this sec-
20 tion, the owner may appeal that decision in writing to the
21 department of treasury within 35 days of the board of review's
22 denial and the appeal shall be conducted as provided in
23 section 7cc(7).

24 (5) An owner or assessor may appeal a decision of the board
25 of review under this section regarding an exemption under
26 section 7ee to the residential and small claims division of the
27 Michigan tax tribunal. An owner is not required to pay the

1 amount of tax in dispute in order to receive a final
2 determination of the residential and small claims division of the
3 Michigan tax tribunal. However, interest and penalties, if any,
4 shall accrue and be computed based on interest and penalties that
5 would have accrued from the date the taxes were originally levied
6 as if there had not been an exemption.

7 (6) AS USED IN THIS SECTION, "LOSSES" MEANS THAT TERM AS
8 DEFINED IN SECTION 34D.