

**SENATE SUBSTITUTE FOR
HOUSE BILL NO. 4260**

A bill to amend 1893 PA 206, entitled
"The general property tax act,"
by amending section 53b (MCL 211.53b), as amended by 1995 PA 74.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 53b. (1) If there has been a clerical error or a
2 mutual mistake of fact relative to the correct assessment fig-
3 ures, the rate of taxation, or the mathematical computation
4 relating to the assessing of taxes, the CLERICAL error or mutual
5 mistake OF FACT shall be verified by the local assessing officer
6 and approved by the board of review at a meeting held for the
7 purposes of this section on Tuesday following the second Monday
8 in December ~~—~~ and, for summer property taxes, on Tuesday fol-
9 lowing the third Monday in July. IF THERE IS NOT A LEVY OF
10 SUMMER PROPERTY TAXES, THE BOARD OF REVIEW MAY MEET FOR THE
11 PURPOSES OF THIS SECTION ON TUESDAY FOLLOWING THE THIRD MONDAY IN

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1 JULY. If approved, the board of review shall file an affidavit
2 within 30 days relative to the ~~errors~~ CLERICAL ERROR or mutual
3 mistake OF FACT with the proper officials who are involved with
4 the assessment figures, rate of taxation, or mathematical compu-
5 tation and all affected official records shall be corrected. If
6 the CLERICAL error or mutual mistake OF FACT results in an over-
7 payment or underpayment, the rebate, including any interest paid,
8 shall be made to the taxpayer or the taxpayer shall be notified
9 and payment made within 30 days of the notice. A rebate shall be
10 without interest. The county treasurer may deduct the rebate
11 from the appropriate tax collecting unit's subsequent distribu-
12 tion of taxes. The county treasurer shall bill to the appropri-
13 ate tax collecting unit the tax collecting unit's share of taxes
14 rebated. A correction under this subsection may be made in the
15 year in which the error was made or in the following year only.

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

18 (3) The board of review meeting in July and December shall
19 meet only for the purpose described in subsection (1) and to hear
20 appeals provided for in sections 7u, 7cc, and 7ee. If an exemp-
21 tion under section 7u is approved, the board of review shall file
22 an affidavit with the proper officials involved in the assessment
23 and collection of taxes and all affected official records shall
24 be corrected. If an appeal under section 7cc or 7ee results in a
25 determination that an overpayment has been made, the board of
26 review shall file an affidavit and a rebate shall be made at the
27 times and in the manner provided in subsection (1). Except as

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1 otherwise provided in sections 7cc and 7ee, a correction under
2 this subsection shall be made for the year in which the appeal is
3 made only. If the board of review grants an exemption or pro-
4 vides a rebate for property under section 7cc or 7ee as provided
5 in this subsection, the board of review shall require the owner
6 to execute the affidavit provided for in section 7cc or 7ee and
7 shall forward a copy of any section 7cc affidavits to the depart-
8 ment of treasury.

9 (4) If an exemption under section 7cc is granted by the
10 board of review under this section, the provisions of
11 section 7cc(6) through (8) apply. If an exemption under
12 section 7cc is not granted by the board of review under this sec-
13 tion, the owner may appeal that decision in writing to the
14 department of treasury within 35 days of the board of review's
15 denial and the appeal shall be conducted as provided in
16 section 7cc(7).

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