

HOUSE BILL No. 4260

February 11, 1999, Introduced by Reps. Green, Sheltroun, Tabor, Jelinek, Sanborn, Mans, Kukuk and Toy and referred to the Committee on Tax Policy.

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 approved, the board of
10 review shall file an affidavit within 30 days relative to the
11 ~~errors~~ CLERICAL ERROR or mutual mistake OF FACT with the proper

1 officials who are involved with the assessment figures, rate of
2 taxation, or mathematical computation and all affected official
3 records shall be corrected. IF THE CLERICAL ERROR OR MUTUAL MIS-
4 TAKE OF FACT RESULTS IN AN UNDERPAYMENT, THE TAXPAYER SHALL BE
5 NOTIFIED AND PAYMENT MADE WITHIN 30 DAYS OF THE NOTICE. If the
6 CLERICAL error or mutual mistake OF FACT results in an
7 overpayment, ~~or underpayment, the~~ A rebate, including any
8 interest paid, shall be made to the taxpayer. ~~or the taxpayer~~
9 ~~shall be notified and payment made within 30 days of the notice.~~
10 A rebate shall be without interest. The county treasurer may
11 deduct the rebate from the appropriate tax collecting unit's sub-
12 sequent distribution of taxes. The county treasurer shall bill
13 to the appropriate tax collecting unit the tax collecting unit's
14 share of taxes rebated. A correction under this subsection may
15 be made in the year in which the error was made or in the follow-
16 ing year only.

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

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

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

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

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