

SUBSTITUTE FOR  
HOUSE BILL NO. 5538

A bill to amend 1893 PA 206, entitled  
"The general property tax act,"  
by amending section 53b (MCL 211.53b), as amended by 2006 PA 13.

**THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

1       Sec. 53b. (1) If there has been a qualified error, the  
2 qualified error shall be verified by the local assessing officer  
3 and approved by the board of review. ~~at a meeting held~~ **EXCEPT AS**  
4 **OTHERWISE PROVIDED IN SUBSECTION (7), THE BOARD OF REVIEW SHALL**  
5 **MEET** for the purposes of this section on Tuesday following the  
6 second Monday in December and, for summer property taxes, on  
7 Tuesday following the third Monday in July. ~~If~~ **EXCEPT AS**  
8 **OTHERWISE PROVIDED IN SUBSECTION (7), IF** there is not a levy of

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

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

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

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

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

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

27 (6) A correction under this section that grants a principal

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

4 (7) THE GOVERNING BODY OF THE CITY OR TOWNSHIP MAY AUTHORIZE,  
5 BY ADOPTION OF AN ORDINANCE OR RESOLUTION, 1 OR MORE OF THE  
6 FOLLOWING ALTERNATIVE MEETING DATES FOR THE PURPOSES OF THIS  
7 SECTION:

8 (A) AN ALTERNATIVE MEETING DATE DURING THE WEEK OF THE SECOND  
9 MONDAY IN DECEMBER.

10 (B) AN ALTERNATIVE MEETING DATE DURING THE WEEK OF THE THIRD  
11 MONDAY IN JULY.

12 (8) ~~-(7)-~~ As used in this section, "qualified error" means 1  
13 or more of the following:

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

17 (b) A mutual mistake of fact.

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

20 (d) For board of review determinations in 2006 through 2009, 1  
21 or more of the following:

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

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

26 (iii) An error regarding the correct taxable status of the real  
27 property being assessed.

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