

**HOUSE SUBSTITUTE FOR
SENATE BILL NO. 489**

A bill to amend 1893 PA 206, entitled
"The general property tax act,"
by amending sections 9o, 19, 21, 22, 30, and 53b (MCL 211.9o,
211.19, 211.21, 211.22, 211.30, and 211.53b), section 9o as added
by 2012 PA 402, section 19 as amended by 2002 PA 267, sections 21
and 22 as amended by 1996 PA 126, section 30 as amended by 2003 PA
194, and section 53b as amended by 2010 PA 24.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 9o. (1) Beginning December 31, 2013, eligible personal
2 property **FOR WHICH AN EXEMPTION HAS BEEN PROPERLY CLAIMED UNDER**
3 **THIS SECTION** is exempt from the collection of taxes under this act.
4 (2) An owner of eligible personal property shall claim the
5 exemption under this section by annually filing an affidavit with
6 the local tax collecting unit in which the eligible personal

1 property is located ~~and with the department of treasury~~ not later
2 than February ~~20-10~~ in each tax year. The affidavit shall be in a
3 form prescribed by the ~~department of treasury~~. **STATE TAX COMMISSION**
4 **AND SHALL INCLUDE ANY ADDRESS WHERE ANY PROPERTY OWNED BY, LEASED**
5 **TO, OR IN THE POSSESSION OF THAT OWNER OR A RELATED ENTITY IS**
6 **LOCATED WITHIN THAT LOCAL TAX COLLECTING UNIT.** The affidavit shall
7 require the owner to attest that the combined ~~taxable~~ **TRUE CASH**
8 value of all industrial personal property and commercial personal
9 property **IN THAT LOCAL TAX COLLECTING UNIT** owned by, ~~or under the~~
10 ~~control~~ **LEASED TO, OR IN THE POSSESSION** of that owner **OR A RELATED**
11 **ENTITY ON DECEMBER 31 OF THE IMMEDIATELY PRECEDING YEAR** is less
12 than ~~\$40,000.00 in that local tax collecting unit.~~ **\$80,000.00.**

13 (3) If an affidavit claiming the exemption under this section
14 is filed as provided in subsection (2), the owner of that eligible
15 personal property is not required to also file a statement under
16 section 19 in that tax year.

17 (4) **A PERSON WHO CLAIMS AN EXEMPTION FOR ELIGIBLE PERSONAL**
18 **PROPERTY UNDER THIS SECTION SHALL MAINTAIN BOOKS AND RECORDS AND**
19 **SHALL PROVIDE ACCESS TO THOSE BOOKS AND RECORDS AS PROVIDED IN**
20 **SECTION 22.**

21 (5) **IF THE ASSESSOR OF THE LOCAL TAX COLLECTING UNIT BELIEVES**
22 **THAT PERSONAL PROPERTY FOR WHICH AN AFFIDAVIT CLAIMING AN EXEMPTION**
23 **IS FILED UNDER SUBSECTION (2) IS NOT ELIGIBLE PERSONAL PROPERTY,**
24 **THE ASSESSOR MAY DENY THAT CLAIM FOR EXEMPTION BY NOTIFYING THE**
25 **PERSON THAT FILED THE AFFIDAVIT IN WRITING OF THE REASON FOR THE**
26 **DENIAL AND ADVISING THE PERSON THAT THE DENIAL MAY BE APPEALED TO**
27 **THE BOARD OF REVIEW UNDER SECTION 30 OR 53B DURING THAT TAX YEAR.**

1 THE ASSESSOR MAY DENY A CLAIM FOR EXEMPTION FOR THE CURRENT YEAR
2 AND FOR THE 3 IMMEDIATELY PRECEDING CALENDAR YEARS. IF THE ASSESSOR
3 DENIES A CLAIM FOR EXEMPTION, THE ASSESSOR SHALL REMOVE THE
4 EXEMPTION OF THAT PERSONAL PROPERTY AND, IF THE TAX ROLL IS IN THE
5 LOCAL TAX COLLECTING UNIT'S POSSESSION, AMEND THE TAX ROLL TO
6 REFLECT THE DENIAL AND THE LOCAL TREASURER SHALL WITHIN 30 DAYS OF
7 THE DATE OF THE DENIAL ISSUE A CORRECTED TAX BILL FOR ANY
8 ADDITIONAL TAXES WITH INTEREST AT THE RATE OF 1% PER MONTH OR
9 FRACTION OF A MONTH AND PENALTIES COMPUTED FROM THE DATE THE TAXES
10 WERE LAST PAYABLE WITHOUT INTEREST OR PENALTY. IF THE TAX ROLL IS
11 IN THE COUNTY TREASURER'S POSSESSION, THE TAX ROLL SHALL BE AMENDED
12 TO REFLECT THE DENIAL AND THE COUNTY TREASURER SHALL WITHIN 30 DAYS
13 OF THE DATE OF THE DENIAL PREPARE AND SUBMIT A SUPPLEMENTAL TAX
14 BILL FOR ANY ADDITIONAL TAXES, TOGETHER WITH INTEREST AT THE RATE
15 OF 1% PER MONTH OR FRACTION OF A MONTH AND PENALTIES COMPUTED FROM
16 THE DATE THE TAXES WERE LAST PAYABLE WITHOUT INTEREST OR PENALTY.
17 INTEREST ON ANY TAX SET FORTH IN A CORRECTED OR SUPPLEMENTAL TAX
18 BILL SHALL AGAIN BEGIN TO ACCRUE 60 DAYS AFTER THE DATE THE
19 CORRECTED OR SUPPLEMENTAL TAX BILL IS ISSUED AT THE RATE OF 1% PER
20 MONTH OR FRACTION OF A MONTH. TAXES LEVIED IN A CORRECTED OR
21 SUPPLEMENTAL TAX BILL SHALL BE RETURNED AS DELINQUENT ON THE MARCH
22 1 IN THE YEAR IMMEDIATELY SUCCEEDING THE YEAR IN WHICH THE
23 CORRECTED OR SUPPLEMENTAL TAX BILL IS ISSUED.

24 (6) IF A PERSON FRAUDULENTLY CLAIMS AN EXEMPTION FOR PERSONAL
25 PROPERTY UNDER THIS SECTION, THAT PERSON IS SUBJECT TO THE
26 PENALTIES PROVIDED FOR IN SECTION 21(2).

27 (7) FOR 2014 ONLY, IF AN OWNER OF ELIGIBLE PERSONAL PROPERTY

1 DID NOT TIMELY FILE AN AFFIDAVIT TO CLAIM THE EXEMPTION UNDER THIS
2 SECTION, THAT OWNER MAY FILE AN APPEAL WITH THE MARCH 2014 BOARD OF
3 REVIEW TO CLAIM THE EXEMPTION.

4 (8) ~~(4)~~—As used in this section:

5 (a) "Commercial personal property" means personal property
6 ~~classified as commercial personal property under section 34c.~~ THAT
7 IS CLASSIFIED AS COMMERCIAL PERSONAL PROPERTY UNDER SECTION 34C OR
8 WOULD BE CLASSIFIED AS COMMERCIAL PERSONAL PROPERTY UNDER SECTION
9 34C IF NOT EXEMPT FROM THE COLLECTION OF TAXES UNDER THIS ACT UNDER
10 THIS SECTION OR SECTION 9M OR 9N.

11 (B) "CONTROL", "CONTROLLED BY", AND "UNDER COMMON CONTROL
12 WITH" MEAN THE POSSESSION OF THE POWER TO DIRECT OR CAUSE THE
13 DIRECTION OF THE MANAGEMENT AND POLICIES OF A RELATED ENTITY,
14 DIRECTLY OR INDIRECTLY, WHETHER DERIVED FROM A MANAGEMENT POSITION,
15 OFFICIAL OFFICE, OR CORPORATE OFFICE HELD BY AN INDIVIDUAL; BY AN
16 OWNERSHIP INTEREST, BENEFICIAL INTEREST, OR EQUITABLE INTEREST; OR
17 BY CONTRACTUAL AGREEMENT OR OTHER SIMILAR ARRANGEMENT. THERE IS A
18 REBUTTABLE PRESUMPTION THAT CONTROL EXISTS IF ANY PERSON, DIRECTLY
19 OR INDIRECTLY, OWNS, CONTROLS, OR HOLDS THE POWER TO VOTE, DIRECTLY
20 OR BY PROXY, 10% OR MORE OF THE OWNERSHIP INTEREST OF ANY OTHER
21 PERSON OR HAS CONTRIBUTED MORE THAN 10% OF THE CAPITAL OF THE OTHER
22 PERSON. INDIRECT OWNERSHIP INCLUDES OWNERSHIP THROUGH ATTRIBUTION
23 OR THROUGH 1 OR MORE INTERMEDIARY ENTITIES.

24 (C) ~~(b)~~—"Eligible personal property" means property that meets
25 all of the following conditions:

26 (i) Is industrial personal property or commercial personal
27 property.

1 (ii) The combined ~~taxable~~ **TRUE CASH** value of all industrial
 2 personal property and commercial personal property **IN THAT LOCAL**
 3 **TAX COLLECTING UNIT** owned by, **LEASED TO**, or ~~under the control of~~
 4 ~~the owner~~ **IN THE POSSESSION OF THE PERSON** claiming an exemption
 5 under this section **OR A RELATED ENTITY ON DECEMBER 31 OF THE**
 6 **IMMEDIATELY PRECEDING YEAR** is less than ~~\$40,000.00 in that local~~
 7 ~~tax collecting unit.~~ **\$80,000.00.**

8 (iii) **IS NOT LEASED TO OR USED BY A PERSON THAT PREVIOUSLY OWNED**
 9 **THE PROPERTY OR A PERSON THAT, DIRECTLY OR INDIRECTLY, CONTROLS, IS**
 10 **CONTROLLED BY, OR IS UNDER COMMON CONTROL WITH THE PERSON THAT**
 11 **PREVIOUSLY OWNED THE PROPERTY.**

12 (D) ~~(e)~~-"Industrial personal property" means personal property
 13 ~~classified as industrial personal property under section 34c.~~ **THAT**
 14 **IS CLASSIFIED AS INDUSTRIAL PERSONAL PROPERTY UNDER SECTION 34C OR**
 15 **WOULD BE CLASSIFIED AS INDUSTRIAL PERSONAL PROPERTY UNDER SECTION**
 16 **34C IF NOT EXEMPT FROM THE COLLECTION OF TAXES UNDER THIS ACT UNDER**
 17 **THIS SECTION OR SECTION 9M OR 9N.**

18 (E) "PERSON" MEANS AN INDIVIDUAL, PARTNERSHIP, CORPORATION,
 19 ASSOCIATION, LIMITED LIABILITY COMPANY, OR ANY OTHER LEGAL ENTITY.

20 (F) "RELATED ENTITY" MEANS A PERSON THAT, DIRECTLY OR
 21 INDIRECTLY, CONTROLS, IS CONTROLLED BY, OR IS UNDER COMMON CONTROL
 22 WITH THE PERSON CLAIMING AN EXEMPTION UNDER THIS SECTION.

23 Sec. 19. (1) A supervisor or other assessing officer, as soon
 24 as possible after entering upon the duties of his or her office or
 25 as required under the provisions of any charter that makes special
 26 provisions for the assessment of property, shall ascertain the
 27 taxable property in his or her assessing district, the person to

1 whom it should be assessed, and that person's residence.

2 (2) ~~The~~ **EXCEPT AS OTHERWISE PROVIDED IN SECTION 9M, 9N, OR 9O,**
3 **THE** supervisor or other assessing officer shall require any person
4 whom he or she believes has personal property in their possession
5 to make a statement of all the personal property of that person
6 whether owned by that person or held for the use of another ~~—The~~
7 ~~statement shall~~ **TO** be completed and delivered to the supervisor or
8 assessor on or before February 20 of each year. **A NOTICE THE**
9 **SUPERVISOR OR OTHER ASSESSING OFFICER PROVIDES REGARDING THAT**
10 **STATEMENT SHALL ALSO DO ALL OF THE FOLLOWING:**

11 (A) NOTIFY THE PERSON TO WHOM SUCH NOTICE IS GIVEN OF THE
12 EXEMPTIONS AVAILABLE UNDER SECTIONS 9M, 9N, AND 9O.

13 (B) EXPLAIN WHERE INFORMATION ABOUT THOSE EXEMPTIONS, THE
14 FORMS AND REQUIREMENTS FOR CLAIMING THOSE EXEMPTIONS, AND THE FORMS
15 FOR THE STATEMENT OTHERWISE REQUIRED UNDER THIS SECTION ARE
16 AVAILABLE.

17 (C) BE SENT OR DELIVERED BY NOT LATER THAN JANUARY 10 OF EACH
18 YEAR.

19 (3) If a supervisor, an assessing officer, a county tax or
20 equalization department provided for in section 34, or the state
21 tax commission considers it necessary to require from any person a
22 statement of real property assessable to that person, it shall
23 notify the person, and that person shall submit the statement.

24 (4) A local tax collecting unit may provide for the electronic
25 filing of the statement required under subsection (2) or (3).

26 (5) A statement under subsection (2) or (3) shall be in a form
27 prescribed by the state tax commission. If a local tax collecting

1 unit has provided for electronic filing of the statement under
2 subsection (4), the filing format shall be prescribed by the state
3 tax commission. The state tax commission shall not prescribe more
4 than 1 format for electronically filing a statement under
5 subsection (2) or more than 1 format for electronically filing a
6 statement under subsection (3).

7 (6) A statement under subsection (2) or (3) shall be signed
8 manually, by facsimile, or electronically. A supervisor or assessor
9 shall not require that a statement required under subsection (2) or
10 (3) be filed before February 20 of each year.

11 (7) A supervisor or assessor shall not accept a statement
12 under subsection (2) or (3) as final or sufficient if that
13 statement is not in the proper form or does not contain a manual,
14 facsimile, or electronic signature. A supervisor or assessor shall
15 preserve a statement that is not in the proper form or is not
16 signed as in other cases, and that statement may be used to make
17 the assessment and as evidence in any proceeding regarding the
18 assessment of the person furnishing that statement.

19 (8) An electronic or facsimile signature shall be accepted by
20 a local tax collecting unit using a procedure prescribed by the
21 state tax commission.

22 **(9) A STATEMENT UNDER SUBSECTION (2) FOR 2015 SHALL INCLUDE A**
23 **SCHEDULE OF WHEN ANY PERSONAL PROPERTY INCLUDED IN THE STATEMENT**
24 **WILL BECOME ELIGIBLE FOR EXEMPTION UNDER SECTION 9M OR 9N.**

25 Sec. 21. (1) If a person, member of a firm, or officer of a
26 corporation willfully neglects or refuses to make out and deliver a
27 statement required under section ~~18-19~~ or falsely answers or

1 refuses to answer questions concerning his or her property or
2 property under his or her control as required ~~by~~ **UNDER** this act,
3 that person is guilty of a misdemeanor ~~—~~ punishable by imprisonment
4 in the county jail for not less than 30 days or more than 6 months
5 ~~—~~ or by a fine of not less than \$100.00 or more than \$1,000.00, or
6 both. If a supervisor, assessing officer, or member of the state
7 tax commission is satisfied that a person is liable under this
8 ~~section,~~ **SUBSECTION**, he or she shall report the case to the
9 prosecuting attorney of the county in which the property is
10 located.

11 **(2) IF A PERSON FRAUDULENTLY CLAIMS AN EXEMPTION FOR PERSONAL**
12 **PROPERTY UNDER SECTION 9M, 9N, OR 9O, THAT PERSON IS GUILTY OF A**
13 **MISDEMEANOR PUNISHABLE BY IMPRISONMENT IN THE COUNTY JAIL FOR NOT**
14 **LESS THAN 30 DAYS OR MORE THAN 6 MONTHS OR BY A FINE OF NOT LESS**
15 **THAN \$500.00 OR MORE THAN \$2,500.00, OR BOTH. IF THE ASSESSOR FOR**
16 **THE LOCAL TAX COLLECTING UNIT IS SATISFIED THAT A PERSON IS LIABLE**
17 **UNDER THIS SUBSECTION, HE OR SHE SHALL REPORT THE CASE TO THE**
18 **PROSECUTING ATTORNEY OF THE COUNTY IN WHICH THE PERSONAL PROPERTY**
19 **IS LOCATED.**

20 Sec. 22. (1) If a supervisor, assessing officer, member of the
21 state tax commission, or director or deputy director of the county
22 tax or equalization department is satisfied that a statement
23 required under section ~~18-19~~ is incorrect, or if a statement
24 required under section ~~18-19~~ cannot be obtained from the person,
25 firm, or corporation whose property is assessed, a supervisor,
26 assessing officer, member of the state tax commission, or director
27 or deputy director of the county tax or equalization department may

1 examine, under oath to be administered by the supervisor, assessing
2 officer, member of the state tax commission, or director or deputy
3 director of the county tax or equalization department, any person
4 he or she believes has knowledge of the amount or value of any
5 property owned, held, or controlled by the person neglecting,
6 refusing, or omitting to be examined or to furnish the statement
7 required under section ~~18-19~~.

8 (2) A PERSON WHO FILES AN AFFIDAVIT CLAIMING AN EXEMPTION FOR
9 PERSONAL PROPERTY UNDER SECTION 9O SHALL MAINTAIN ADEQUATE BOOKS
10 AND RECORDS RELATING TO THE DESCRIPTION; THE DATE OF PURCHASE,
11 LEASE, OR ACQUISITION; AND THE PURCHASE PRICE, LEASE AMOUNT, OR
12 VALUE OF ALL INDUSTRIAL PERSONAL PROPERTY AND COMMERCIAL PERSONAL
13 PROPERTY OWNED BY, LEASED BY, OR IN THE POSSESSION OF THAT PERSON
14 OR A RELATED ENTITY FOR 4 YEARS AFTER FILING AN AFFIDAVIT CLAIMING
15 THE EXEMPTION. A PERSON WHO FILES AN AFFIDAVIT CLAIMING AN
16 EXEMPTION FOR PERSONAL PROPERTY UNDER SECTION 9O SHALL PROVIDE
17 ACCESS TO THE BOOKS AND RECORDS RELATING TO THE DESCRIPTION; THE
18 DATE OF PURCHASE, LEASE, OR ACQUISITION; AND THE PURCHASE PRICE,
19 LEASE AMOUNT, OR VALUE OF ALL INDUSTRIAL PERSONAL PROPERTY AND
20 COMMERCIAL PERSONAL PROPERTY OWNED BY, LEASED BY, OR IN THE
21 POSSESSION OF THAT PERSON OR A RELATED ENTITY IF REQUESTED BY THE
22 ASSESSOR OF THE LOCAL TAX COLLECTING UNIT, COUNTY EQUALIZATION
23 DEPARTMENT, OR DEPARTMENT OF TREASURY FOR 4 YEARS IMMEDIATELY
24 SUCCEEDING THE YEAR IN WHICH THAT PERSON FILES AN AFFIDAVIT
25 CLAIMING THE EXEMPTION.

26 (3) A PERSON WHO FILES AN AFFIDAVIT CLAIMING AN EXEMPTION FOR
27 PERSONAL PROPERTY UNDER SECTION 9M OR 9N SHALL MAINTAIN ADEQUATE

1 BOOKS AND RECORDS RELATING TO THE DESCRIPTION; THE DATE OF
2 PURCHASE, LEASE, OR ACQUISITION; AND THE PURCHASE PRICE, LEASE
3 AMOUNT, OR VALUE OF THAT PERSONAL PROPERTY; THE CUSTOMARY
4 INDUSTRIAL USE FOR THAT PERSONAL PROPERTY; AND THE ASSET
5 CLASSIFICATION GROUPING OF THAT PERSONAL PROPERTY AS APPLIED IN
6 MASS APPRAISAL TECHNIQUES FOR ASSESSING PURPOSES UNTIL THAT
7 PERSONAL PROPERTY IS NO LONGER ELIGIBLE FOR EXEMPTION UNDER SECTION
8 9M OR 9N. A PERSON WHO CLAIMS AN EXEMPTION FOR PERSONAL PROPERTY
9 UNDER SECTION 9M OR 9N SHALL PROVIDE ACCESS TO THE BOOKS AND
10 RECORDS RELATING TO THE DESCRIPTION; THE DATE OF PURCHASE, LEASE,
11 OR ACQUISITION; AND THE PURCHASE PRICE, LEASE AMOUNT, OR VALUE OF
12 THAT PERSONAL PROPERTY; THE CUSTOMARY INDUSTRIAL USE FOR THAT
13 PERSONAL PROPERTY; AND THE ASSET CLASSIFICATION GROUPING OF THAT
14 PERSONAL PROPERTY AS APPLIED IN MASS APPRAISAL TECHNIQUES FOR
15 ASSESSING PURPOSES IF REQUESTED BY THE ASSESSOR OF THE LOCAL TAX
16 COLLECTING UNIT, COUNTY EQUALIZATION DEPARTMENT, OR DEPARTMENT OF
17 TREASURY IN ANY YEAR IN WHICH THAT PERSON CLAIMS AN EXEMPTION FOR
18 THAT PERSONAL PROPERTY UNDER SECTION 9M OR 9N.

19 (4) THE ASSESSOR OF A LOCAL TAX COLLECTING UNIT SHALL PRESERVE
20 ALL AFFIDAVITS CLAIMING AN EXEMPTION FOR PERSONAL PROPERTY FILED
21 UNDER SECTIONS 9M, 9N, AND 9O FOR NOT LESS THAN 4 YEARS AFTER
22 COMPLETION OF THE ASSESSMENT ROLL FOR WHICH THE AFFIDAVITS ARE
23 FILED.

24 (5) A supervisor or assessing officer is authorized to assess
25 to a person, firm, or corporation subject to assessment the amount
26 of real and personal property the supervisor or assessing officer
27 considers reasonable and just.

1 Sec. 30. (1) Except as otherwise provided in subsection (2),
2 the board of review shall meet on the second Monday in March.

3 (2) The governing body of the city or township may authorize,
4 by adoption of an ordinance or resolution, alternative starting
5 dates in March when the board of review shall initially meet, which
6 alternative starting dates shall be the Tuesday or Wednesday
7 following the second Monday of March.

8 (3) The first meeting of the board of review shall start not
9 earlier than 9 a.m. and not later than 3 p.m. and last for not less
10 than 6 hours. The board of review shall also meet for not less than
11 6 hours during the remainder of that week. Persons or their agents
12 who have appeared to file a protest before the board of review at a
13 scheduled meeting or at a scheduled appointment shall be afforded
14 an opportunity to be heard by the board of review. The board of
15 review shall schedule a final meeting after the board of review
16 makes a change in the assessed value or tentative taxable value of
17 property, ~~or~~ adds property to the assessment roll, **OR EXEMPTS**
18 **PERSONAL PROPERTY UNDER SECTION 9M, 9N, OR 9O AND REMOVES IT FROM**
19 **THE ASSESSMENT ROLL.** The board of review shall hold at least 3
20 hours of its required sessions for review of assessment rolls
21 during the week of the second Monday in March after 6 p.m.

22 (4) A board of review shall meet a total of at least 12 hours
23 during the week beginning the second Monday in March to hear
24 protests. At the request of a person whose property is assessed on
25 the assessment roll or of his or her agent, and if sufficient cause
26 is shown, the board of review shall correct the assessed value or
27 tentative taxable value of the property in a manner that will make

1 the valuation of the property relatively just and proper under this
2 act. **FOR THE APPEAL OF A DENIAL OF A CLAIM OF EXEMPTION FOR**
3 **PERSONAL PROPERTY UNDER SECTION 9M, 9N, OR 9o, OR FOR AN APPEAL**
4 **UNDER SECTION 9o(7), IF AN EXEMPTION IS APPROVED, THE BOARD OF**
5 **REVIEW SHALL REMOVE THE PERSONAL PROPERTY FROM THE ASSESSMENT ROLL.**

6 The board of review may examine under oath the person making the
7 application, or any other person concerning the matter. A member of
8 the board of review may administer the oath. A nonresident taxpayer
9 may file his or her appearance, protest, and papers in support of
10 the protest by letter, and his or her personal appearance is not
11 required. The board of review, on its own motion, may change
12 assessed values or tentative taxable values or add to the roll
13 property omitted from the roll that is liable to assessment if the
14 person who is assessed for the altered valuation or for the omitted
15 property is promptly notified and granted an opportunity to file
16 objections to the change at the meeting or at a subsequent meeting.
17 An objection to a change in assessed value or tentative taxable
18 value or to the addition of property to the tax roll shall be
19 promptly heard and determined. Each person who makes a request,
20 protest, or application to the board of review for the correction
21 of the assessed value or tentative taxable value of the person's
22 property **OR FOR THE EXEMPTION OF THAT PERSON'S PERSONAL PROPERTY**
23 **UNDER SECTION 9M, 9N, OR 9o** shall be notified in writing, not later
24 than the first Monday in June, of the board of review's action on
25 the request, protest, or application, of the state equalized
26 valuation or tentative taxable value of the property, and of
27 information regarding the right of further appeal to the tax

1 tribunal. Information regarding the right of further appeal to the
2 tax tribunal shall include, but is not limited to, a statement of
3 the right to appeal to the tax tribunal, the address of the tax
4 tribunal, and the final date for filing an appeal with the tax
5 tribunal.

6 (5) IF AN EXEMPTION FOR PERSONAL PROPERTY UNDER SECTION 9M,
7 9N, OR 9O IS APPROVED, THE BOARD OF REVIEW SHALL FILE AN AFFIDAVIT
8 WITH THE PROPER OFFICIALS INVOLVED IN THE ASSESSMENT AND COLLECTION
9 OF TAXES AND ALL AFFECTED OFFICIAL RECORDS SHALL BE CORRECTED. IF
10 THE BOARD OF REVIEW DOES NOT APPROVE AN EXEMPTION UNDER SECTION 9M,
11 9N, OR 9O, THE PERSON CLAIMING THE EXEMPTION FOR THAT PERSONAL
12 PROPERTY MAY APPEAL THAT DECISION IN WRITING TO THE MICHIGAN TAX
13 TRIBUNAL. A CORRECTION UNDER THIS SUBSECTION THAT APPROVES AN
14 EXEMPTION UNDER SECTION 9O MAY BE MADE FOR THE YEAR IN WHICH THE
15 APPEAL WAS FILED AND THE IMMEDIATELY PRECEDING 3 TAX YEARS. A
16 CORRECTION UNDER THIS SUBSECTION THAT APPROVES AN EXEMPTION UNDER
17 SECTION 9M OR 9N MAY BE MADE ONLY FOR THE YEAR IN WHICH THE APPEAL
18 WAS FILED.

19 (6) ~~(5)~~—After the board of review completes the review of the
20 assessment roll, a majority of the board of review shall indorse
21 the roll and sign a statement to the effect that the roll is the
22 assessment roll for the year in which it has been prepared and
23 approved by the board of review.

24 (7) ~~(6)~~—The completed assessment roll shall be delivered by
25 the appropriate assessing officer to the county equalization
26 director not later than the tenth day after the adjournment of the
27 board of review, or the Wednesday following the first Monday in

1 April, whichever date occurs first.

2 (8) ~~(7)~~—The governing body of the township or city may
3 authorize, by adoption of an ordinance or resolution, a resident
4 taxpayer to file his or her protest before the board of review by
5 letter without a personal appearance by the taxpayer or his or her
6 agent. If that ordinance or resolution is adopted, the township or
7 city shall include a statement notifying taxpayers of this option
8 in each assessment notice under section 24c and on each notice or
9 publication of the meeting of the board of review.

10 Sec. 53b. (1) If there has been a qualified error, the
11 qualified error shall be verified by the local assessing officer
12 and approved by the board of review. Except as otherwise provided
13 in subsection ~~(7)~~, ~~(9)~~, the board of review shall meet for the
14 purposes of this section on Tuesday following the second Monday in
15 December and ~~, for summer property taxes,~~ on Tuesday following the
16 third Monday in July. ~~Except as otherwise provided in subsection~~
17 ~~(7), if there is not a levy of summer property taxes, the board of~~
18 ~~review may meet for the purposes of this section on Tuesday~~
19 ~~following the third Monday in July.~~ If approved, the board of
20 review shall file an affidavit within 30 days relative to the
21 qualified error with the proper officials and all affected official
22 records shall be corrected. If the qualified error results in an
23 overpayment or underpayment, the rebate, including any interest
24 paid, shall be made to the taxpayer or the taxpayer shall be
25 notified and payment made within 30 days of the notice. A rebate
26 shall be without interest. The treasurer in possession of the
27 appropriate tax roll may deduct the rebate from the appropriate tax

1 collecting unit's subsequent distribution of taxes. The treasurer
2 in possession of the appropriate tax roll shall bill to the
3 appropriate tax collecting unit the tax collecting unit's share of
4 taxes rebated. Except as otherwise provided in ~~subsection (6)~~
5 **SUBSECTIONS (6) AND (8)** and section 27a(4), a correction under this
6 subsection may be made for the current year and the immediately
7 preceding year only.

8 (2) Action pursuant to ~~this section~~ **SUBSECTION (1)** may be
9 initiated by the taxpayer or the assessing officer.

10 (3) The board of review meeting in July and December shall
11 meet only for the purpose described in subsection (1) and to hear
12 appeals provided for in sections 7u, 7cc, 7ee, ~~and 7jj~~, **9M, 9N, AND**
13 **9o**. If an exemption under section 7u is approved, the board of
14 review shall file an affidavit with the proper officials involved
15 in the assessment and collection of taxes and all affected official
16 records shall be corrected. If an appeal under section 7cc, 7ee, ~~or~~
17 ~~7jj~~, **9M, 9N, OR 9o** results in a determination that an overpayment
18 has been made, the board of review shall file an affidavit and a
19 rebate shall be made at the times and in the manner provided in
20 subsection (1). Except as otherwise provided in sections 7cc, 7ee,
21 ~~and 7jj~~, **AND 9o**, a correction under this subsection shall be made
22 for the year in which the appeal is made only. If the board of
23 review ~~grants~~ **APPROVES** an exemption or provides a rebate for
24 property under section 7cc, 7ee, or 7jj as provided in this
25 subsection, the board of review shall require the owner to execute
26 the affidavit provided for in section 7cc, 7ee, or 7jj and shall
27 forward a copy of any section 7cc affidavits to the department of

1 treasury.

2 (4) If an exemption under section 7cc is ~~granted~~**APPROVED** by
3 the board of review under this section, the provisions of section
4 7cc apply. If an exemption under section 7cc is not ~~granted~~
5 **APPROVED** by the board of review under this section, the owner may
6 appeal that decision in writing to the department of treasury
7 within 35 days of the board of review's denial and the appeal shall
8 be conducted as provided in section 7cc(8).

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

19 (6) A correction under this section that ~~grants~~**APPROVES** a
20 principal residence exemption pursuant to section 7cc may be made
21 for the year in which the appeal was filed and the 3 immediately
22 preceding tax years.

23 **(7) FOR THE APPEAL OF A DENIAL OF A CLAIM OF EXEMPTION FOR**
24 **PERSONAL PROPERTY UNDER SECTION 9M, 9N, OR 9o, IF AN EXEMPTION IS**
25 **APPROVED, THE BOARD OF REVIEW SHALL REMOVE THE PERSONAL PROPERTY**
26 **FROM THE ASSESSMENT ROLL.**

27 **(8) IF AN EXEMPTION FOR PERSONAL PROPERTY UNDER SECTION 9M,**

1 9N, OR 9O IS APPROVED, THE BOARD OF REVIEW SHALL FILE AN AFFIDAVIT
2 WITH THE PROPER OFFICIALS INVOLVED IN THE ASSESSMENT AND COLLECTION
3 OF TAXES AND ALL AFFECTED OFFICIAL RECORDS SHALL BE CORRECTED. IF
4 THE BOARD OF REVIEW DOES NOT APPROVE AN EXEMPTION UNDER SECTION 9M,
5 9N, OR 9O, THE PERSON CLAIMING THE EXEMPTION FOR THAT PERSONAL
6 PROPERTY MAY APPEAL THAT DECISION IN WRITING TO THE MICHIGAN TAX
7 TRIBUNAL. A CORRECTION UNDER THIS SUBSECTION THAT APPROVES AN
8 EXEMPTION UNDER SECTION 9O MAY BE MADE FOR THE YEAR IN WHICH THE
9 APPEAL WAS FILED AND THE IMMEDIATELY PRECEDING 3 TAX YEARS. A
10 CORRECTION UNDER THIS SUBSECTION THAT APPROVES AN EXEMPTION UNDER
11 SECTION 9M OR 9N MAY BE MADE ONLY FOR THE YEAR IN WHICH THE APPEAL
12 WAS FILED.

13 (9) ~~(7)~~—The governing body of the city or township may
14 authorize, by adoption of an ordinance or resolution, 1 or more of
15 the following alternative meeting dates for the purposes of this
16 section:

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

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

21 (10) ~~(8)~~—As used in this section, "qualified error" means 1 or
22 more of the following:

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

26 (b) A mutual mistake of fact.

27 (c) An adjustment under section 27a(4) or an exemption under

1 section 7hh(3) (b) .

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

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

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

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

10 (H) AN ERROR MADE IN THE DENIAL OF A CLAIM OF EXEMPTION FOR
11 PERSONAL PROPERTY UNDER SECTION 9M, 9N, OR 9o.