

HOUSE BILL No. 4698

May 7, 2013, Introduced by Reps. Dianda, Brown, Cochran, Knezek, Kivela, Driskell, Brinks, Dillon, Lamonte, Ananich, Stallworth, Yanez, Abed, Roberts, Zemke, Lauwers, Daley, Rendon and Haugh and referred to the Committee on Tax Policy.

A bill to amend 1893 PA 206, entitled
 "The general property tax act,"
 by amending section 7b (MCL 211.7b).

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 7b. (1) Real estate ~~PROPERTY~~ used and owned as a
 2 homestead by a ~~soldier or sailor~~ **DISABLED VETERAN** who was
 3 discharged **FROM THE ARMED FORCES OF THE UNITED STATES** under
 4 honorable conditions ~~with a service connected disability, and who~~
 5 ~~has a certificate from the United States veterans' administration,~~
 6 ~~or its successors, certifying the soldier or sailor is receiving or~~
 7 ~~has received pecuniary assistance due to disability for specially~~
 8 ~~adapted housing, shall be~~ **IS** exempt from taxation. **THE COLLECTION**
 9 **OF TAXES UNDER THIS ACT.** To obtain the exemption, an affidavit ~~7~~
 10 ~~accompanied by the certificate,~~ showing the facts required by this

1 section and a description of the **REAL** property shall be filed with
2 the supervisor or other assessing officer ~~. The affidavit and~~
3 ~~accompanying certificate shall be filed during the period beginning~~
4 with the tax day for each year and ending at the time of the final
5 adjournment of the local board of review. The affidavit ~~and~~
6 ~~accompanying certificate~~ when filed shall be open to inspection.
7 The county treasurer ~~is hereby authorized, pursuant to section 55,~~
8 ~~to~~ **MAY** cancel ~~the~~ taxes **SUBJECT TO COLLECTION UNDER THIS ACT** for
9 any year in which a ~~soldier or sailor~~ **DISABLED VETERAN ELIGIBLE FOR**
10 **THE EXEMPTION UNDER THIS SECTION** has acquired title to real estate
11 **PROPERTY** exempt under this section. Upon ~~the granting of the~~
12 exemption ~~as allowed in~~ **UNDER** this section, each local taxing unit
13 shall bear the loss of ~~their~~ **ITS** portion of the taxes upon which
14 the exemption has been ~~elaimed and allowed.~~ **GRANTED.**

15 (2) If a ~~soldier or sailor~~ entitled to **DISABLED VETERAN WHO IS**
16 **OTHERWISE ELIGIBLE FOR** the exemption ~~permitted by~~ **UNDER** this
17 section dies, the exemption shall continue ~~in favor of the~~ **FOR HIS**
18 **OR HER** unremarried surviving spouse. ~~of the soldier or sailor.~~ The
19 **SURVIVING** spouse shall comply with the requirements of subsection
20 (1) and shall indicate on the affidavit that he or she is the
21 surviving spouse of a ~~soldier or sailor~~ **DISABLED VETERAN** entitled
22 to **THE** exemption ~~by~~ **UNDER** this section. The exemption shall
23 continue as long as the surviving spouse remains unremarried.

24 (3) **AS USED IN THIS SECTION, "DISABLED VETERAN" MEANS ANY OF**
25 **THE FOLLOWING:**

26 (A) **A PERSON WHO HAS A CERTIFICATE FROM THE UNITED STATES**
27 **DEPARTMENT OF VETERANS AFFAIRS CERTIFYING THAT HE OR SHE IS**

1 RECEIVING OR HAS RECEIVED PECUNIARY ASSISTANCE FOR SPECIALLY
2 ADAPTED HOUSING DUE TO HIS OR HER SERVICE CONNECTED DISABILITY.

3 (B) A PERSON WHO HAS BEEN DETERMINED BY THE UNITED STATES
4 DEPARTMENT OF VETERANS AFFAIRS TO BE PERMANENTLY AND TOTALLY
5 DISABLED AS A RESULT OF MILITARY SERVICE AND ENTITLED TO VETERANS'
6 BENEFITS AT THE 100% RATE.

7 (C) A PERSON RATED BY THE UNITED STATES DEPARTMENT OF VETERANS
8 AFFAIRS AS INDIVIDUALLY UNEMPLOYABLE.