

HOUSE BILL No. 5215

January 8, 2014, Introduced by Rep. Schmidt 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), as amended by 2013 PA 161.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 7b. (1) Real property used and owned as a homestead by a
2 disabled veteran who was discharged from the armed forces of the
3 United States under honorable conditions or by an individual
4 described in subsection (2) is exempt from the collection of taxes
5 under this act. To obtain the exemption, an affidavit showing the
6 facts required by this section and a description of the real
7 property shall be filed by the property owner or his or her legal
8 designee with the supervisor or other assessing officer during the
9 period beginning with the tax day for each year and ending at the

1 time of the final adjournment of the local board of review. The
2 affidavit when filed shall be open to inspection. The county
3 treasurer shall cancel taxes subject to collection under this act
4 for any year in which a disabled veteran eligible for the exemption
5 under this section has acquired title to real property exempt under
6 this section. Upon granting the exemption under this section, each
7 local taxing unit shall bear the loss of its portion of the taxes
8 upon which the exemption has been granted.

9 (2) If a disabled veteran who is otherwise eligible for the
10 exemption under this section dies, either before or after the
11 exemption under this section is granted, the exemption shall remain
12 available to or shall continue for his or her unremarried surviving
13 spouse. The surviving spouse shall comply with the requirements of
14 subsection (1) and shall indicate on the affidavit that he or she
15 is the surviving spouse of a disabled veteran entitled to the
16 exemption under this section. The exemption shall continue as long
17 as the surviving spouse remains unremarried.

18 **(3) THIS STATE SHALL REIMBURSE A LOCAL TAX COLLECTING UNIT FOR**
19 **ANY REVENUE LOST AS A RESULT OF THE EXEMPTION UNDER THIS SECTION.**

20 (4) ~~(3)~~—As used in this section, "disabled veteran" means a
21 person who is a resident of this state and who meets 1 of the
22 following criteria:

23 (a) Has been determined by the United States department of
24 veterans affairs to be permanently and totally disabled as a result
25 of military service and entitled to veterans' benefits at the 100%
26 rate.

27 (b) Has a certificate from the United States veterans'

1 administration, or its successors, certifying that he or she is
2 receiving or has received pecuniary assistance due to disability
3 for specially adapted housing.

4 (c) Has been rated by the United States department of veterans
5 affairs as individually unemployable.