

HOUSE BILL NO. 4896

July 18, 2023, Introduced by Reps. Fitzgerald, Shannon, Bruck, Rogers, Churches, Liberati, McFall, Price, Conlin, Wilson, MacDonell, Roth, BeGole, Cavitt, Aragona and Wozniak and referred to the Committee on Local Government and Municipal Finance.

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)~~ **either of the following individuals** is
5 exempt from the collection of taxes under this act: -

6 **(a) A disabled veteran.**

7 **(b) A surviving spouse of a disabled veteran who dies while**

1 eligible for the exemption under this section, either before or
 2 after the exemption under this section is granted to the disabled
 3 veteran. An exemption under this subdivision continues as long as
 4 the surviving spouse does not remarry.

5 (2) ~~To~~ Subject to subsection (3), to obtain the exemption, an
 6 individual described in subsection (1) (a) or (b), or the
 7 individual's legal designee, must file an affidavit showing the
 8 facts required by this section and a description of the real
 9 property ~~shall be filed by the property owner or his or her legal~~
 10 ~~designee with the supervisor or other assessing officer during the~~
 11 period beginning with the tax day for each year and ending at the
 12 time of the final adjournment of the local board of review. The
 13 affidavit when filed ~~shall be~~ **is** open to inspection. The county
 14 treasurer shall cancel taxes subject to collection under this act
 15 for any year in which ~~a disabled veteran~~ **an individual described in**
 16 **subsection (1) (a) or (b) who is** eligible for the exemption under
 17 this section has acquired title to real property exempt under this
 18 section. ~~Upon granting the~~ **If an exemption is granted** under this
 19 section, each local taxing unit shall bear the loss of its portion
 20 of the taxes ~~upon to~~ which the exemption has been granted. **applies.**

21 ~~(2) If a disabled veteran who is otherwise eligible for the~~
 22 ~~exemption under this section dies, either before or after the~~
 23 ~~exemption under this section is granted, the exemption shall remain~~
 24 ~~available to or shall continue for his or her unremarried surviving~~
 25 ~~spouse. The surviving spouse shall comply with the requirements of~~
 26 ~~subsection (1) and shall indicate on the affidavit that he or she~~
 27 ~~is the surviving spouse of a disabled veteran entitled to the~~
 28 ~~exemption under this section. The exemption shall continue as long~~
 29 ~~as the surviving spouse remains unremarried.~~

1 (3) Subject to guidance from the department of treasury, an
2 assessing officer may require submission of application information
3 in addition to the information described in subsection (2) for a
4 claim of exemption as to property described in subsection (4) (b),
5 including information from a cooperative housing corporation
6 described in subsection (4) (b).

7 (4) ~~(3)~~As used in this section: ~~,"disabled~~

8 (a) "Disabled veteran" means a ~~person~~**veteran** who is a
9 resident of this state and who meets 1 of the following criteria:

10 (i) ~~(a)~~Has been determined by the United States ~~department of~~
11 ~~veterans affairs~~**Department of Veterans Affairs** to be permanently
12 and totally disabled as a result of military service and entitled
13 to veterans' benefits at the 100% rate.

14 (ii) ~~(b)~~Has a certificate from the United States ~~veterans'~~
15 ~~administration, or its successors,~~**Department of Veterans Affairs**
16 certifying that ~~he or she~~**the veteran** is receiving or has received
17 pecuniary assistance due to disability for specially adapted
18 housing.

19 (iii) ~~(c)~~Has been rated by the United States ~~department of~~
20 ~~veterans affairs~~**Department of Veterans Affairs** as individually
21 unemployable.

22 (b) "Real property used and owned as a homestead" includes
23 real property occupied as a homestead by an individual who is a
24 tenant stockholder of a cooperative housing corporation that holds
25 legal title to the real property.

26 (c) "Veteran" means an individual who served in the United
27 States Armed Forces and was discharged under honorable conditions.