

# SENATE BILL No. 673

December 17, 1991, Introduced by Senators DUNASKISS,  
HONIGMAN and CARL and referred to the Committee on  
Finance.

A bill to amend section 53b of Act No. 206 of the Public  
Acts of 1893, entitled as amended  
"The general property tax act,"  
as amended by Act No. 14 of the Public Acts of 1985, being sec-  
tion 211.53b of the Michigan Compiled Laws.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Section 1. Section 53b of Act No. 206 of the Public Acts of  
2 1893, as amended by Act No. 14 of the Public Acts of 1985, being  
3 section 211.53b of the Michigan Compiled Laws, is amended to read  
4 as follows:

5 Sec. 53b. (1) When there has been a clerical error or a  
6 mutual mistake of fact relative to the correct assessment fig-  
7 ures, the rate of taxation, or the mathematical computation  
8 relating to the assessing of taxes, the error or mutual mistake  
9 shall be verified by the local assessing officer — and approved

1 by the board of review at a meeting held only for ~~that purpose~~  
2 THE PURPOSES OF THIS SECTION on Tuesday following the second  
3 Monday in December, and for summer property taxes, on Tuesday  
4 following the third Monday in July. If approved, the board of  
5 review shall file an affidavit within 30 days relative to the  
6 errors or mutual mistake with the proper officials who are  
7 involved with the assessment figures, rate of taxation, or mathe-  
8 matical computation and all AFFECTED official records ~~relative~~  
9 ~~thereto~~ shall be corrected. Where the error or mutual mistake  
10 results in an overpayment or underpayment, the rebate shall be  
11 made to the taxpayer or the taxpayer shall be notified and pay-  
12 ment made within 30 days of the notice. A correction under this  
13 ~~section~~ SUBSECTION may be made in the year in which the error  
14 was made or in the following year only. Action pursuant to this  
15 section may be initiated by the taxpayer or the assessing  
16 officer.

17 (2) THE BOARD OF REVIEW MEETING IN JULY AND DECEMBER UNDER  
18 SUBSECTION (1) MAY ALSO CONSIDER APPEALS REGARDING AN EXEMPTION  
19 UNDER SECTION 7U. IF AN EXEMPTION IS APPROVED, THE BOARD OF  
20 REVIEW SHALL FILE AN AFFIDAVIT WITH THE PROPER OFFICIALS INVOLVED  
21 IN THE ASSESSMENT AND COLLECTION OF TAXES AND ALL AFFECTED OFFI-  
22 CIAL RECORDS SHALL BE CORRECTED.