



HOUSE BILL No. 5345

February 15 1994 Introduced by Reps Freeman Palamara Berman Bankes Leland Anthony and Joe Young Jr and referred to the Committee on Taxation

A bill to amend Act No 206 of the Public Acts of 1893,
entitled as amended

The general property tax act
as amended being sections 211 1 to 211 157 of the Michigan
Compiled Laws by adding section 7cc

THE PEOPLE OF THE STATE OF MICHIGAN ENACT

1 Section 1 Act No 206 of the Public Acts of 1893 as
2 amended, being sections 211 1 to 211 157 of the Michigan Compiled
3 Laws is amended by adding section 7cc to read as follows

4 SEC 7CC (1) PROPERTY THAT IS USED AS A HOMESTEAD BY THE
5 OWNER OF THE PROPERTY IS EXEMPT FROM THE TAX UNDER
6 SECTION 1211(1) OF THE SCHOOL CODE OF 1976 ACT NO 451 OF THE
7 PUBLIC ACTS OF 1976, BEING SECTION 380 1211 OF THE MICHIGAN
8 COMPILED LAWS AS LONG AS THE PROPERTY IS USED AS A HOMESTEAD BY

1 THE OWNER IF THE OWNER OF THE PROPERTY CLAIMS AN EXEMPTION AS
2 PROVIDED IN THIS SECTION

3 (2) THE OWNER OF PROPERTY MAY CLAIM AN EXEMPTION UNDER THIS
4 SECTION BY FILING BEFORE MAY 1 EVERY 2 YEARS AN AFFIDAVIT WITH
5 THE LOCAL TAX COLLECTING UNIT IN WHICH THE PROPERTY IS LOCATED
6 STATING THAT THE PROPERTY IS OWNED AND OCCUPIED AS A HOMESTEAD BY
7 THE OWNER OF THE PROPERTY ON THE DATE THAT THE AFFIDAVIT IS
8 SIGNED HOWEVER IF AN OWNER FAILS TO FILE THE AFFIDAVIT BEFORE
9 MAY 1 THE OWNER MAY FILE A LATE AFFIDAVIT BEFORE OCTOBER 1 WITH
10 THE LOCAL TAX COLLECTING UNIT THE AFFIDAVIT SHALL BE ON A FORM
11 PRESCRIBED AND PROVIDED BY THE DEPARTMENT OF TREASURY

12 (3) UPON RECEIPT OF AN AFFIDAVIT UNDER SUBSECTION (2) THE
13 LOCAL TAX COLLECTING UNIT SHALL EXEMPT THE PROPERTY FROM COLLEC-
14 TION OF THE TAX UNDER THIS ACT FOR THE PERIOD OF EXEMPTION UNDER
15 THIS ACT OR UNTIL THE CALENDAR YEAR FOLLOWING THE YEAR IN WHICH
16 PROPERTY IS TRANSFERRED OR THE OWNER RESCINDS THE CLAIM FOR
17 EXEMPTION ON A FORM PRESCRIBED AND PROVIDED BY THE DEPARTMENT OF
18 TREASURY THE OWNER OF THE PROPERTY SHALL RESCIND THE CLAIM FOR
19 EXEMPTION ON A FORM PRESCRIBED AND PROVIDED BY THE DEPARTMENT OF
20 TREASURY WHEN THE PROPERTY IS NO LONGER USED AS A HOMESTEAD BY
21 THE OWNER

22 (4) THE LOCAL TAX COLLECTING UNIT SHALL FORWARD ALL AFFIDA-
23 VITS TO THE DEPARTMENT OF TREASURY THE DEPARTMENT OF TREASURY
24 SHALL DETERMINE IF THE PROPERTY IS THE HOMESTEAD OF THE OWNER
25 IF THE DEPARTMENT OF TREASURY DETERMINES THAT THE PROPERTY IS NOT
26 THE HOMESTEAD OF THE OWNER, THE DEPARTMENT SHALL SEND A NOTICE TO
27 THE LOCAL TAX COLLECTING UNIT AND TO THE OWNER OF THE PROPERTY

1 THE LOCAL TAX COLLECTING UNIT SHALL THEN PLACE THE PROPERTY BACK
2 ON THE TAX ROLL FOR THE COLLECTION OF THE TAX THE NOTICE TO THE
3 OWNER SHALL INCLUDE A STATEMENT THAT THE DETERMINATION WAS MADE
4 THAT THE PROPERTY WAS NOT THE HOMESTEAD OF THE OWNER AND THAT THE
5 OWNER MAY APPEAL THE DETERMINATION DIRECTLY TO THE TAX TRIBUNAL
6 WITHOUT AN APPEAL TO THE BOARD OF REVIEW WITHIN 35 DAYS AFTER
7 THE DATE OF THE NOTICE

8 (5) IF THE HOMESTEAD IS PART OF A UNIT IN A MULTIPLE-UNIT
9 DWELLING OR A DWELLING UNIT IN A MULTIPLE-UNIT STRUCTURE THE
10 OWNER SHALL CLAIM A PORTION OF THE TOTAL STATE EQUALIZED VALUA-
11 TION THAT IS TO BE CONSIDERED THE HOMESTEAD AND THE DEPARTMENT OF
12 TREASURY SHALL PRESCRIBE THE MANNER IN WHICH THE CALCULATION
13 SHALL BE MADE

14 (6) PROPERTY FOR WHICH A LATE AFFIDAVIT HAS BEEN RECEIVED BY
15 A LOCAL TAX COLLECTING UNIT IS EXEMPT FOR THE CALENDAR YEAR IN
16 WHICH THE AFFIDAVIT IS FILED HOWEVER THE EXEMPTION SHALL NOT
17 BE REFLECTED ON THE SUMMER TAX BILL

18 (7) THE LOCAL TAX COLLECTING TREASURER SHALL REFUND OR
19 CREDIT TO THE TAXPAYER ANY AMOUNT BILLED ON THE SUMMER TAX STATE-
20 MENT FOR PROPERTY DETERMINED TO BE EXEMPT BASED ON THE FILING OF
21 A LATE AFFIDAVIT THE LOCAL TAX COLLECTING TREASURER MAY DO ANY
22 OF THE FOLLOWING OR ANY COMBINATION OF THE FOLLOWING TO ASSURE
23 THAT THE AMOUNT OF THE EXCESS TAX BILLED IS REFUNDED OR CREDITED
24 AS QUICKLY AS POSSIBLE

25 (A) REFUND TO THE TAXPAYER WITHOUT INTEREST THE AMOUNT OF
26 EXCESS TAX BILLED ON THE SUMMER TAX STATEMENT

1 (B) DEDUCT THE AMOUNT OF EXCESS TAX BILLED ON THE SUMMER TAX
2 STATEMENT FROM THE IMMEDIATELY SUCCEEDING WINTER TAX STATEMENT
3 (C) CREDIT THE AMOUNT OF EXCESS TAX BILLED ON THE SUMMER TAX
4 STATEMENT AGAINST FUTURE SCHOOL TAX STATEMENTS