

HOUSE BILL No. 5626

March 9, 2004, Introduced by Reps. Brandenburg, Pastor, Nitz, Milosch, Nofs, Hoogendyk, Bisbee, Voorhees, Palmer, Bradstreet, Garfield, Huizenga, DeRoche, Drolet, Vander Veen, Stahl, Caul, Rocca, DeRossett, Amos, Mortimer, Farhat, Shaffer, Ehardt, Julian, Meyer, Steil, Shackleton, Casperson, Stakoe, Woronchak, Sheen, Ruth Johnson, Howell, Ward, Robertson, Hune, Tabor, Acciavatti, Gaffney, Taub, Kooiman and Newell and referred to the Committee on Senior Health, Security and Retirement.

A bill to amend 1893 PA 206, entitled
"The general property tax act,"
(MCL 211.1 to 211.157) by adding section 7gg.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 7gg. (1) The amount of the taxable value of a
2 homestead owned by an eligible senior citizen that is greater
3 than the taxable value of that homestead as of the effective date
4 of the amendatory act that added this section or the date the
5 individual became an eligible senior citizen, whichever is later,
6 is exempt from all of the following:

7 (a) A new millage levied under the revised school code, 1976
8 PA 451, MCL 380.1 to 380.1852, that is authorized after the
9 effective date of the amendatory act that added this section or
10 the date the individual became an eligible senior citizen,
11 whichever is later.

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1 (b) An increase in a previously authorized millage levied
2 under the revised school code, 1976 PA 451, MCL 380.1 to
3 380.1852, if the increase is authorized after the effective date
4 of the amendatory act that added this section or the date the
5 individual became an eligible senior citizen, whichever is
6 later.

7 (2) The exemption under subsection (1) does not apply to the
8 renewal of an existing millage levied under the revised school
9 code, 1976 PA 451, MCL 380.1 to 380.1852, that had been
10 authorized before the effective date of the amendatory act that
11 added this section or the date the individual became an eligible
12 senior citizen, whichever is later.

13 (3) Upon the transfer of ownership of property a portion of
14 the taxable value of which is exempt under subsection (1), the
15 taxable value of the property shall be adjusted pursuant to
16 section 27a(3).

17 (4) The death of a spouse does not terminate the exemption
18 under this section unless the surviving spouse remarries.

19 (5) As used in this section:

20 (a) "Eligible senior citizen" means an individual who meets
21 all of the following conditions:

22 (i) Is 70 years old or older.

23 (ii) Has resided in the school district in which his or her
24 homestead is located for not less than 25 years before claiming
25 an exemption under this section.

26 (b) "Homestead" means property exempt under section 7cc.

27 (c) "Transfer of ownership" means that term as defined in

1 section 27a.