

SENATE BILL No. 520

May 27, 2003, Introduced by Senators BROWN, JELINEK, McMANUS, KUIPERS, SWITALSKI, BASHAM, BIRKHOLZ, GARCIA, TOY, GEORGE, GOSCHKA, HARDIMAN, HAMMERSTROM, CROUSEY, BARCIA, ALLEN and BRATER and referred to the Committee on Finance.

A bill to amend 1893 PA 206, entitled "The general property tax act," by amending sections 7cc and 53b (MCL 211.7cc and 211.53b), as amended by 2002 PA 624.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 7cc. (1) A homestead is exempt from the tax levied by
2 a local school district for school operating purposes to the
3 extent provided under section 1211 of the revised school code,
4 1976 PA 451, MCL 380.1211, if an owner of that homestead claims
5 an exemption as provided in this section. Notwithstanding the
6 tax day provided in section 2, the status of property as a
7 homestead shall be determined on the date an affidavit claiming
8 an exemption is filed under subsection (2).

9 (2) An owner of property may claim an exemption under this
10 section by filing an affidavit on or before May 1 with the local

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1 tax collecting unit in which the property is located. The
2 affidavit shall state that the property is owned and occupied as
3 a homestead by that owner of the property on the date that the
4 affidavit is signed. The affidavit shall be on a form prescribed
5 by the department of treasury. Beginning in 1995, 1 copy of the
6 affidavit shall be retained by the owner, 1 copy shall be
7 retained by the local tax collecting unit until any appeal or
8 audit period under this act has expired, and 1 copy shall be
9 forwarded to the department of treasury pursuant to subsection
10 (4), together with all information submitted under subsection
11 ~~(18)~~ (20) for a cooperative housing corporation. Beginning in
12 1995, the affidavit shall require the owner claiming the
13 exemption to indicate if that owner has claimed another exemption
14 on property in this state that is not rescinded. If the
15 affidavit requires an owner to include a social security number,
16 that owner's number is subject to the disclosure restrictions in
17 1941 PA 122, MCL 205.1 to 205.31.

18 (3) A husband and wife who are required to file or who do
19 file a joint Michigan income tax return are entitled to not more
20 than 1 homestead exemption.

21 (4) Upon receipt of an affidavit filed under subsection (2)
22 and unless the claim is denied under subsection (6), the assessor
23 shall exempt the property from the collection of the tax levied
24 by a local school district for school operating purposes to the
25 extent provided under section 1211 of the revised school code,
26 1976 PA 451, MCL 380.1211, as provided in subsection (1) until
27 December 31 of the year in which the property is transferred or

1 is no longer a homestead as defined in section 7dd. The local
2 tax collecting unit shall forward copies of affidavits to the
3 department of treasury according to a schedule prescribed by the
4 department of treasury.

5 (5) Not more than 90 days after exempted property is no
6 longer used as a homestead by the owner claiming an exemption,
7 that owner shall rescind the claim of exemption by filing with
8 the local tax collecting unit a rescission form prescribed by the
9 department of treasury. Beginning October 1, 1994, an owner who
10 fails to file a rescission as required by this subsection is
11 subject to a penalty of \$5.00 per day for each separate failure
12 beginning after the 90 days have elapsed, up to a maximum of
13 \$200.00. This penalty shall be collected under 1941 PA 122, MCL
14 205.1 to 205.31, and shall be deposited in the state school aid
15 fund established in section 11 of article IX of the state
16 constitution of 1963. This penalty may be waived by the
17 department of treasury.

18 (6) If the assessor of the local tax collecting unit believes
19 that the property for which an exemption is claimed is not the
20 homestead of the owner claiming the exemption, effective for
21 taxes levied after 1994 the assessor may deny a new or existing
22 claim by notifying the owner and the department of treasury in
23 writing of the reason for the denial and advising the owner that
24 the denial may be appealed to the department of treasury within
25 35 days after the date of the notice. The denial shall be made
26 on a form prescribed by the department of treasury. If the
27 assessor of the local tax collecting unit believes that the

1 property for which the exemption is claimed is not the homestead
2 of the owner claiming the exemption, for taxes levied in 1994 the
3 assessor may send a recommendation for denial for any affidavit
4 that is forwarded to the department of treasury stating the
5 reasons for the recommendation. If the assessor of the local tax
6 collecting unit believes that the property for which the
7 exemption is claimed is not the homestead of the owner claiming
8 the exemption and has not denied the claim, for taxes levied
9 after 1994 the assessor shall include a recommendation for denial
10 with any affidavit that is forwarded to the department of
11 treasury or, for an existing claim, shall send a recommendation
12 for denial to the department of treasury, stating the reasons for
13 the recommendation.

14 (7) The department of treasury shall determine if the
15 property is the homestead of the owner claiming the exemption.
16 ~~The department of treasury~~ **For each county in which the county**
17 **treasurer or his or her designee or the county equalization**
18 **director or his or her designee does not elect to audit the**
19 **exemptions claimed under this section as provided in subsection**
20 **(9), the department of treasury shall annually conduct an audit**
21 **of exemptions for the current calendar year and** may review the
22 validity of exemptions ~~for the current calendar year and~~ for
23 the 3 immediately preceding calendar years. If the department of
24 treasury determines that the property is not the homestead of the
25 owner claiming the exemption, the department shall send a notice
26 of that determination to the local tax collecting unit and to the
27 owner of the property claiming the exemption, indicating that the

1 claim for exemption is denied, stating the reason for the denial,
2 and advising the owner claiming the exemption of the right to
3 appeal the determination to the department of treasury and what
4 those rights of appeal are. The department of treasury may issue
5 a notice denying a claim if an owner fails to respond within 30
6 days of receipt of a request for information from that
7 department. An owner may appeal the denial of a claim of
8 exemption to the department of treasury within 35 days of receipt
9 of the notice of denial. An appeal to the department of treasury
10 shall be conducted according to the provisions for an informal
11 conference in section 21 of 1941 PA 122, MCL 205.21. Within 10
12 days after acknowledging an appeal of a denial of a claim of
13 exemption, the department of treasury shall notify the assessor
14 and the treasurer for the county in which the property is located
15 that an appeal has been filed. Upon receipt of a notice that the
16 department of treasury has denied a claim for exemption, the
17 assessor shall remove the exemption of the property and, if the
18 tax roll is in the local tax collecting unit's possession, amend
19 the tax roll to reflect the denial and the local treasurer shall
20 issue a corrected tax bill for previously unpaid taxes with
21 interest and penalties computed based on the interest and
22 penalties that would have accrued from the date the taxes were
23 originally levied if there had not been an exemption. If the tax
24 roll is in the county treasurer's possession, the tax roll shall
25 be amended to reflect the denial and the county treasurer shall
26 prepare and submit a supplemental tax bill for any additional
27 taxes, together with any interest and penalties. For taxes

1 levied in 1994 only, the county treasurer shall waive any
2 interest and penalties due if the owner pays the supplemental tax
3 bill not more than 30 days after the owner receives the
4 supplemental tax bill. Interest and penalties shall not be
5 assessed for any period before February 14, 1995. However, if
6 the property has been transferred to a bona fide purchaser before
7 additional taxes were billed to the seller as a result of the
8 denial of a claim for exemption, the taxes, interest, and
9 penalties shall not be billed to the bona fide purchaser, and the
10 local tax collecting unit if the local tax collecting unit has
11 possession of the tax roll or the county treasurer if the county
12 has possession of the tax roll shall notify the department of
13 treasury of the amount of tax due and interest through the date
14 of that notification. The department of treasury shall then
15 assess the owner who claimed the homestead property tax exemption
16 for the tax and interest plus penalty accruing as a result of the
17 denial of the claim for exemption, if any, as for unpaid taxes
18 provided under 1941 PA 122, MCL 205.1 to 205.31, and shall
19 deposit any tax, interest, or penalty collected into the state
20 school aid fund.

21 **(8) If the county treasurer or his or her designee or the**
22 **county equalization director or his or her designee believes that**
23 **property located in that county for which an exemption is claimed**
24 **is not the homestead of the owner claiming the exemption, the**
25 **county treasurer or his or her designee or the county**
26 **equalization director or his or her designee may submit a**
27 **recommendation for denial to the assessor of the local tax**

1 collecting unit or to the department of treasury for any
2 affidavit filed with a local tax collecting unit or forwarded to
3 the department of treasury stating the reasons for the
4 recommendation for denial. The county treasurer or his or her
5 designee or the county equalization director or his or her
6 designee may request eligibility documentation from a person
7 claiming an exemption under this section, which may include, but
8 is not limited to, proof of voter registration and a copy of the
9 person's driver license. Eligibility documentation provided
10 under this subsection shall be used only to determine if the
11 property for which an exemption is claimed is the homestead of
12 the person claiming the exemption. If the county treasurer or
13 his or her designee or the county equalization director or his or
14 her designee submits a recommendation for denial to the assessor
15 of the local tax collection unit or to the department of
16 treasury, the assessor of the local tax collecting unit or the
17 department of treasury shall make a determination regarding that
18 recommendation for denial and submit that determination in
19 writing to the county treasurer or his or her designee or the
20 county equalization director or his or her designee not later
21 than 90 days after the recommendation for denial is submitted.

22 (9) A county treasurer or county equalization director may
23 annually elect to audit the exemptions claimed under this section
24 in all local tax collecting units located in that county by
25 submitting an election to audit form to the assessor of each
26 local tax collecting unit in that county and to the department of
27 treasury. If a county elects to audit the exemptions claimed

1 under this section, the county treasurer or his or her designee
2 or the county equalization director or his or her designee shall
3 submit a recommendation for denial to the assessor of a local tax
4 collecting unit or to the department of treasury for any
5 affidavit filed with a local tax collecting unit or forwarded to
6 the department of treasury that the county treasurer or his or
7 her designee or the county equalization director or his or her
8 designee believes is not the homestead of the owner claiming the
9 exemption, stating the reasons for the recommendation for
10 denial. If the county treasurer or his or her designee or the
11 county equalization director or his or her designee submits a
12 recommendation for denial to the assessor of the local tax
13 collection unit or to the department of treasury, the assessor of
14 the local tax collecting unit or the department of treasury shall
15 make a determination regarding that recommendation for denial and
16 submit that determination in writing to the county treasurer or
17 his or her designee or the county equalization director or his or
18 her designee not later than 90 days after the recommendation for
19 denial is submitted. If the assessor of the local tax collecting
20 unit accepts the recommendation for denial, the assessor shall
21 deny the exemption under subsection (6). If the assessor of the
22 local tax collecting unit does not accept the recommendation for
23 denial, the assessor shall submit a written explanation for that
24 decision to the county treasurer or his or her designee or the
25 county equalization director or his or her designee and to the
26 department of treasury not more than 90 days after the county
27 treasurer or his or her designee or the county equalization

1 director or his or her designee submits the recommendation for
2 denial. If the department of treasury accepts the recommendation
3 for denial, the department of treasury shall deny the exemption
4 under subsection (7). If the department of treasury does not
5 accept the recommendation for denial, the state treasurer or his
6 or her designee shall submit a written explanation for that
7 decision to the county treasurer or his or her designee or the
8 county equalization director or his or her designee not more than
9 90 days after the county treasurer or his or her designee or the
10 county equalization director or his or her designee submits the
11 recommendation for denial. If as a result of the denial the
12 treasurer of the local tax collecting unit amends the tax roll
13 and issues a corrected tax bill for previously unpaid taxes,
14 interest, and penalties under subsection (7), the treasurer of
15 the local tax collecting unit shall transmit to the county
16 treasurer 10% of any additional taxes, interest, and penalties
17 received. If the county treasurer amends the tax roll and issues
18 a supplemental tax bill for any additional taxes, interest, and
19 penalties under subsection (7), the county treasurer shall retain
20 10% of any additional taxes, interest, and penalties received.
21 The election to audit form required under this subsection shall
22 be in a form prescribed by the department of treasury. If a
23 county treasurer or his or her designee or a county equalization
24 director or his or her designee elects to audit the exemptions
25 claimed under this section, the department of treasury shall
26 annually provide the county treasurer or his or her designee or
27 the county equalization director or his or her designee a list of

1 all real property in that county for which multiple exemptions
2 are claimed under this section.

3 (10) ~~-(8)-~~ An owner may appeal a final decision of the
4 department of treasury to the residential and small claims
5 division of the Michigan tax tribunal within 35 days of that
6 decision. An assessor may appeal a final decision of the
7 department of treasury to the residential and small claims
8 division of the Michigan tax tribunal within 35 days of that
9 decision if the assessor denied the exemption under subsection
10 (6), or, for taxes levied in 1994 only, the assessor forwarded a
11 recommendation for denial to the department of treasury under
12 subsection (6). An owner is not required to pay the amount of
13 tax in dispute in order to appeal a denial of a claim of
14 exemption to the department of treasury or to receive a final
15 determination of the residential and small claims division of the
16 Michigan tax tribunal. However, interest and penalties except as
17 provided in subsection (7), if any, shall accrue and be computed
18 based on the interest and penalties that would have accrued from
19 the date the taxes were originally levied as if there had not
20 been an exemption.

21 (11) ~~-(9)-~~ An affidavit filed by an owner for a homestead
22 rescinds all previous exemptions filed by that owner for any
23 other homestead. The department of treasury shall notify the
24 assessor of the local tax collecting unit in which the property
25 for which a previous exemption was claimed is located that the
26 previous exemption is rescinded by the subsequent affidavit.
27 Upon receipt of notice that an exemption is rescinded, the

1 assessor of the local tax collecting unit shall remove the
2 exemption effective December 31 of the year in which the property
3 is transferred or is no longer a homestead as defined in section
4 7dd. The assessor of the local tax collecting unit in which that
5 property is located shall notify the treasurer in possession of
6 the tax roll for a year for which the exemption is rescinded. If
7 the tax roll is in the local tax collecting unit's possession,
8 the tax roll shall be amended to reflect the rescission and the
9 local treasurer shall prepare and issue a corrected tax bill for
10 previously unpaid taxes with interest and penalties computed
11 based on the interest and penalties that would have accrued from
12 the date the taxes were originally levied if there had not been
13 an exemption for that year. If the tax roll is in the county
14 treasurer's possession, the tax roll shall be amended to reflect
15 the rescission and the county treasurer shall prepare and submit
16 a supplemental tax bill for any additional taxes, together with
17 any interest and penalties. However, if the property has been
18 transferred to a bona fide purchaser, the taxes, interest, and
19 penalties shall not be billed to the bona fide purchaser, and the
20 local tax collecting unit if the local tax collecting unit has
21 possession of the tax roll or the county treasurer if the county
22 has possession of the tax roll shall notify the department of
23 treasury of the amount of tax due and interest through the date
24 of that notification. The department of treasury shall then
25 assess the owner who received the homestead property tax
26 exemption when the property was not a homestead as defined in
27 section 7dd for the tax and interest plus penalty accruing, if

1 any, as for unpaid taxes provided under 1941 PA 122, MCL 205.1 to
2 205.31, and shall deposit any tax, interest, or penalty collected
3 into the state school aid fund.

4 **(12)** ~~-(10)-~~ An owner of property for which a claim of
5 exemption is rescinded may appeal that rescission with either the
6 July or December board of review in either the year for which the
7 exemption is rescinded or in the immediately succeeding year. If
8 an appeal of a rescission of a claim for exemption is received
9 not later than 5 days prior to the date of the December board of
10 review, the local tax collecting unit shall convene a December
11 board of review and consider the appeal pursuant to this section
12 and section 53b. An owner of property for which a claim of
13 exemption is rescinded may appeal the decision of the board of
14 review to the residential and small claims division of the
15 Michigan tax tribunal within 35 days of that decision.

16 **(13)** ~~-(11)-~~ If the homestead is part of a unit in a
17 multiple-unit dwelling or a dwelling unit in a multiple-purpose
18 structure, an owner shall claim an exemption for only that
19 portion of the total taxable value of the property used as the
20 homestead of that owner in a manner prescribed by the department
21 of treasury. If a portion of a parcel for which the owner claims
22 an exemption is used for a purpose other than as a homestead, the
23 owner shall claim an exemption for only that portion of the
24 taxable value of the property used as the homestead of that owner
25 in a manner prescribed by the department of treasury.

26 **(14)** ~~-(12)-~~ When a county register of deeds records a
27 transfer of ownership of a property, he or she shall notify the

1 local tax collecting unit in which the property is located of the
2 transfer.

3 (15) ~~—(13)—~~ The department of treasury shall make available
4 the affidavit forms and the forms to rescind an exemption, which
5 may be on the same form, to all city and township assessors,
6 county equalization officers, county registers of deeds, and
7 closing agents. A person who prepares a closing statement for
8 the sale of property shall provide affidavit and rescission forms
9 to the buyer and seller at the closing and, if requested by the
10 buyer or seller after execution by the buyer or seller, shall
11 file the forms with the local tax collecting unit in which the
12 property is located. If a closing statement preparer fails to
13 provide homestead exemption affidavit and rescission forms to the
14 buyer and seller, or fails to file the affidavit and rescission
15 forms with the local tax collecting unit if requested by the
16 buyer or seller, the buyer may appeal to the department of
17 treasury within 30 days of notice to the buyer that an exemption
18 was not recorded. If the department of treasury determines that
19 the buyer qualifies for the exemption, the department of treasury
20 shall notify the assessor of the local tax collecting unit that
21 the exemption is granted and the assessor of the local tax
22 collecting unit or, if the tax roll is in the possession of the
23 county treasurer, the county treasurer shall correct the tax roll
24 to reflect the exemption. This subsection does not create a
25 cause of action at law or in equity against a closing statement
26 preparer who fails to provide homestead exemption affidavit and
27 rescission forms to a buyer and seller or who fails to file the

1 affidavit and rescission forms with the local tax collecting unit
2 when requested to do so by the buyer or seller.

3 **(16)** ~~—(14)—~~ An owner who owned and occupied a homestead on
4 May 1 for which the exemption was not on the tax roll may file an
5 appeal with the July board of review or December board of review
6 in the year for which the exemption was claimed or the
7 immediately succeeding 3 years. If an appeal of a claim for
8 exemption that was not on the tax roll is received not later than
9 5 days prior to the date of the December board of review, the
10 local tax collecting unit shall convene a December board of
11 review and consider the appeal pursuant to this section and
12 section 53b.

13 **(17)** ~~—(15)—~~ If the assessor or treasurer of the local tax
14 collecting unit believes that the department of treasury
15 erroneously denied a claim for exemption, the assessor or
16 treasurer may submit written information supporting the owner's
17 claim for exemption to the department of treasury within 35 days
18 of the owner's receipt of the notice denying the claim for
19 exemption. If, after reviewing the information provided, the
20 department of treasury determines that the claim for exemption
21 was erroneously denied, the department of treasury shall grant
22 the exemption and the tax roll shall be amended to reflect the
23 exemption.

24 **(18)** ~~—(16)—~~ If granting the exemption under this section
25 results in an overpayment of the tax, a rebate, including any
26 interest paid, shall be made to the taxpayer by the local tax
27 collecting unit if the local tax collecting unit has possession

1 of the tax roll or by the county treasurer if the county has
2 possession of the tax roll within 30 days of the date the
3 exemption is granted. The rebate shall be without interest.

4 **(19)** ~~-(17)-~~ If an exemption under this section is erroneously
5 granted, an owner may request in writing that the department of
6 treasury withdraw the exemption. If an owner requests that an
7 exemption be withdrawn, the department of treasury shall issue an
8 order notifying the local assessor that the exemption issued
9 under this section has been denied based on the owner's request.
10 If an exemption is withdrawn, the property that had been subject
11 to that exemption shall be immediately placed on the tax roll by
12 the local tax collecting unit if the local tax collecting unit
13 has possession of the tax roll or by the county treasurer if the
14 county has possession of the tax roll as though the exemption had
15 not been granted. A corrected tax bill shall be issued for the
16 tax year being adjusted by the local tax collecting unit if the
17 local tax collecting unit has possession of the tax roll or by
18 the county treasurer if the county has possession of the tax
19 roll. If an owner requests that an exemption under this section
20 be withdrawn before that owner is contacted in writing by either
21 the local assessor or the department of treasury regarding that
22 owner's eligibility for the exemption and that owner pays the
23 corrected tax bill issued under this subsection within 30 days
24 after the corrected tax bill is issued, that owner is not liable
25 for any penalty or interest on the additional tax. An owner who
26 pays a corrected tax bill issued under this subsection more than
27 30 days after the corrected tax bill is issued is liable for the

1 penalties and interest that would have accrued if the exemption
2 had not been granted from the date the taxes were originally
3 levied.

4 **(20)** ~~-(18)-~~ For tax years beginning on and after January 1,
5 1994, a cooperative housing corporation is entitled to a full or
6 partial exemption under this section for the tax year in which
7 the cooperative housing corporation files all of the following
8 with the local tax collecting unit in which the cooperative
9 housing corporation is located if filed on or before May 1 of the
10 tax year, or for the tax year following the year in which all of
11 the following are filed if filed after May 1 of the tax year:

12 (a) An affidavit form.

13 (b) A statement of the total number of units owned by the
14 cooperative housing corporation and occupied as the principal
15 residence of a tenant stockholder as of the date of the filing
16 under this subsection.

17 (c) A list that includes the name, address, and social
18 security number of each tenant stockholder of the cooperative
19 housing corporation occupying a unit in the cooperative housing
20 corporation as his or her principal residence as of the date of
21 the filing under this subsection.

22 (d) A statement of the total number of units of the
23 cooperative housing corporation on which an exemption under this
24 section was claimed and that were transferred in the tax year
25 immediately preceding the tax year in which the filing under this
26 section was made.

27 Sec. 53b. (1) If there has been a clerical error or a

1 mutual mistake of fact relative to the correct assessment
2 figures, the rate of taxation, or the mathematical computation
3 relating to the assessing of taxes, the clerical error or mutual
4 mistake of fact shall be verified by the local assessing officer
5 and approved by the board of review at a meeting held for the
6 purposes of this section on Tuesday following the second Monday
7 in December and, for summer property taxes, on Tuesday following
8 the third Monday in July. If there is not a levy of summer
9 property taxes, the board of review may meet for the purposes of
10 this section on Tuesday following the third Monday in July. If
11 approved, the board of review shall file an affidavit within 30
12 days relative to the clerical error or mutual mistake of fact
13 with the proper officials who are involved with the assessment
14 figures, rate of taxation, or mathematical computation and all
15 affected official records shall be corrected. If the clerical
16 error or mutual mistake of fact results in an overpayment or
17 underpayment, the rebate, including any interest paid, shall be
18 made to the taxpayer or the taxpayer shall be notified and
19 payment made within 30 days of the notice. A rebate shall be
20 without interest. The county treasurer may deduct the rebate
21 from the appropriate tax collecting unit's subsequent
22 distribution of taxes. The county treasurer shall bill to the
23 appropriate tax collecting unit the tax collecting unit's share
24 of taxes rebated. Except as otherwise provided in subsection
25 (6), a correction under this subsection may be made in the year
26 in which the error was made or in the following year only.

27 (2) Action pursuant to this section may be initiated by the

1 taxpayer or the assessing officer.

2 (3) The board of review meeting in July and December shall
3 meet only for the purpose described in subsection (1) and to hear
4 appeals provided for in sections 7u, 7cc, and 7ee. If an
5 exemption under section 7u is approved, the board of review shall
6 file an affidavit with the proper officials involved in the
7 assessment and collection of taxes and all affected official
8 records shall be corrected. If an appeal under section 7cc or
9 7ee results in a determination that an overpayment has been made,
10 the board of review shall file an affidavit and a rebate shall be
11 made at the times and in the manner provided in subsection (1).
12 Except as otherwise provided in sections 7cc and 7ee, a
13 correction under this subsection shall be made for the year in
14 which the appeal is made only. If the board of review grants an
15 exemption or provides a rebate for property under section 7cc or
16 7ee as provided in this subsection, the board of review shall
17 require the owner to execute the affidavit provided for in
18 section 7cc or 7ee and shall forward a copy of any section 7cc
19 affidavits to the department of treasury.

20 (4) If an exemption under section 7cc is granted by the board
21 of review under this section, the provisions of section 7cc(6)
22 through ~~(8)~~ (10) apply. If an exemption under section 7cc is
23 not granted by the board of review under this section, the owner
24 may appeal that decision in writing to the department of treasury
25 within 35 days of the board of review's denial and the appeal
26 shall be conducted as provided in section 7cc(7).

27 (5) An owner or assessor may appeal a decision of the board

1 of review under this section regarding an exemption under section
2 7ee to the residential and small claims division of the Michigan
3 tax tribunal. An owner is not required to pay the amount of tax
4 in dispute in order to receive a final determination of the
5 residential and small claims division of the Michigan tax
6 tribunal. However, interest and penalties, if any, shall accrue
7 and be computed based on interest and penalties that would have
8 accrued from the date the taxes were originally levied as if
9 there had not been an exemption.

10 (6) A correction under this section that grants a homestead
11 exemption pursuant to section ~~7ee(14)~~ **7cc(16)** may be made for
12 the year in which the appeal was filed and the 3 immediately
13 preceding tax years.