

SUBSTITUTE FOR  
SENATE BILL NO. 352

A bill to amend 1893 PA 206, entitled  
"The general property tax act,"  
by amending section 7b (MCL 211.7b).

**THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

1           Sec. 7b. (1) Real estate ~~PROPERTY~~ used and owned as a  
2 homestead by a ~~soldier or sailor~~ **DISABLED VETERAN** who was  
3 discharged **FROM THE ARMED FORCES OF THE UNITED STATES** under  
4 honorable conditions ~~with a service connected disability, and who~~  
5 ~~has a certificate from the United States veterans' administration,~~  
6 ~~or its successors, certifying the soldier or sailor is receiving or~~  
7 ~~has received pecuniary assistance due to disability for specially~~  
8 ~~adapted housing, shall be~~ **OR BY AN INDIVIDUAL DESCRIBED IN**  
9 **SUBSECTION (2) IS** exempt from ~~taxation.~~ **THE COLLECTION OF TAXES**  
10 **UNDER THIS ACT.** To obtain the exemption, an affidavit ~~, accompanied~~

1 ~~by the certificate,~~ showing the facts required by this section and  
2 a description of the **REAL** property shall be filed **BY THE PROPERTY**  
3 **OWNER OR HIS OR HER LEGAL DESIGNEE** with the supervisor or other  
4 assessing officer . ~~The affidavit and accompanying certificate~~  
5 ~~shall be filed~~ during the period beginning with the tax day for  
6 each year and ending at the time of the final adjournment of the  
7 local board of review. The affidavit ~~and accompanying certificate~~  
8 when filed shall be open to inspection. The county treasurer ~~is~~  
9 ~~hereby authorized, pursuant to section 55, to~~ **SHALL** cancel the  
10 taxes **SUBJECT TO COLLECTION UNDER THIS ACT** for any year in which a  
11 ~~soldier or sailor~~ **DISABLED VETERAN ELIGIBLE FOR THE EXEMPTION UNDER**  
12 **THIS SECTION** has acquired title to real estate ~~PROPERTY~~ exempt  
13 under this section. Upon ~~the granting of the exemption as allowed~~  
14 ~~in~~ **UNDER** this section, each local taxing unit shall bear the loss  
15 of ~~their~~ **ITS** portion of the taxes upon which the exemption has been  
16 ~~elaimed and allowed.~~ **GRANTED.**

17 (2) If a ~~soldier or sailor entitled to~~ **DISABLED VETERAN WHO IS**  
18 **OTHERWISE ELIGIBLE FOR** the exemption ~~permitted by~~ **UNDER** this  
19 section dies, **EITHER BEFORE OR AFTER THE EXEMPTION UNDER THIS**  
20 **SECTION IS GRANTED,** the exemption shall **REMAIN AVAILABLE TO OR**  
21 **SHALL** continue ~~in favor of the~~ **FOR HIS OR HER** unremarried surviving  
22 spouse. ~~of the soldier or sailor.~~ The **SURVIVING** spouse shall comply  
23 with the requirements of subsection (1) and shall indicate on the  
24 affidavit that he or she is the surviving spouse of a ~~soldier or~~  
25 ~~sailor~~ **DISABLED VETERAN** entitled to **THE** exemption ~~by~~ **UNDER** this  
26 section. The exemption shall continue as long as the surviving  
27 spouse remains unremarried.

Senate Bill No. 352 as amended May 22, 2013  
as amended October 22, 2013

1           (3) AS USED IN THIS SECTION, "DISABLED VETERAN" MEANS A PERSON  
2 WHO IS A RESIDENT OF THIS STATE AND WHO MEETS 1 OF THE FOLLOWING  
3 CRITERIA:

4           (A) HAS BEEN DETERMINED BY THE UNITED STATES DEPARTMENT OF  
5 VETERANS AFFAIRS TO BE PERMANENTLY AND TOTALLY DISABLED AS A RESULT  
6 OF MILITARY SERVICE AND ENTITLED TO VETERANS' BENEFITS AT THE 100%  
7 RATE.

8           (B) HAS A CERTIFICATE FROM THE UNITED STATES VETERANS'  
9 ADMINISTRATION, OR ITS SUCCESSORS, CERTIFYING THAT HE OR SHE IS  
10 RECEIVING OR HAS RECEIVED PECUNIARY ASSISTANCE DUE TO DISABILITY  
11 FOR SPECIALLY ADAPTED HOUSING.

          [(C) HAS BEEN RATED BY THE UNITED STATES DEPARTMENT OF VETERANS  
AFFAIRS AS INDIVIDUALLY UNEMPLOYABLE.]

<<Enacting section 1. This amendatory act shall be known and may be  
cited as the "Dannie Lee Barnes disabled veteran property tax relief  
act".>>