

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

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.

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