

SENATE BILL No. 352

May 7, 2013, Introduced by Senators HILDENBRAND, EMMONS, BRANDENBURG, PROOS, GREEN, ROCCA, PAPPAGEORGE, JONES, COLBECK, NOFS and MARLEAU and referred to the Committee on Finance.

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~~
 11 ~~by the certificate,~~ showing the facts required by this section and

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

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

27 (3) **AS USED IN THIS SECTION, "DISABLED VETERAN" MEANS A PERSON**

1 WHO MEETS ALL OF THE FOLLOWING CRITERIA:

2 (A) IS A RESIDENT OF THIS STATE.

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

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