

HOUSE BILL NO. 4054

January 28, 2021, Introduced by Rep. Marino and referred to the Committee on Local Government and Municipal Finance.

A bill to amend 1893 PA 206, entitled
"The general property tax act,"
by amending section 7b (MCL 211.7b), as amended by 2013 PA 161.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 7b. (1) ~~Real~~**Subject to subsection (2), real** property
2 used and owned as a homestead by ~~a~~**any of the following individuals**
3 **is exempt from the collection of taxes under this act:**

4 **(a) A** disabled veteran who was discharged from the ~~armed~~
5 ~~forces~~**Armed Forces** of the United States under honorable

1 conditions. ~~or by an individual described in subsection (2) is~~
2 ~~exempt from the collection of taxes under this act.~~

3 **(b) A surviving spouse of a disabled veteran who, immediately**
4 **before death, was eligible for the exemption under this section. An**
5 **exemption under this subdivision continues as long as the surviving**
6 **spouse remains unremarried.**

7 **(c) An individual who receives dependency and indemnity**
8 **compensation under 38 USC 1310 because he or she is the surviving**
9 **spouse of a veteran who died from a service-connected disability.**
10 **An exemption under this subdivision continues as long as the**
11 **surviving spouse remains unremarried.**

12 **(2) To obtain the exemption under this section, an individual**
13 **described in subsection (1) (a), (b), or (c), or his or her legal**
14 **designee, shall file an** affidavit showing the facts required by
15 this section and a description of the real property ~~shall be filed~~
16 ~~by the property owner or his or her legal designee~~ with the
17 supervisor or other assessing officer during the period beginning
18 with the tax day for each year and ending at the time of the final
19 adjournment of the local board of review. The affidavit when filed
20 ~~shall be~~ **is** open to inspection. The county treasurer shall cancel
21 taxes subject to collection under this act for any year in which ~~a~~
22 ~~disabled veteran~~ **an individual described in subsection (1) (a), (b),**
23 **or (c) who is** eligible for the exemption under this section has
24 acquired title to real property exempt under this section. Upon
25 granting the exemption under this section, each local taxing unit
26 shall bear the loss of its portion of the taxes upon which the
27 exemption has been granted.

28 ~~(2) If a disabled veteran who is otherwise eligible for the~~
29 ~~exemption under this section dies, either before or after the~~

1 ~~exemption under this section is granted, the exemption shall remain~~
 2 ~~available to or shall continue for his or her unremarried surviving~~
 3 ~~spouse. The surviving spouse shall comply with the requirements of~~
 4 ~~subsection (1) and shall indicate on the affidavit that he or she~~
 5 ~~is the surviving spouse of a disabled veteran entitled to the~~
 6 ~~exemption under this section. The exemption shall continue as long~~
 7 ~~as the surviving spouse remains unremarried.~~

8 (3) As used in this section: ~~7~~ "disabled

9 (a) "Disabled veteran" means a ~~person~~-veteran who is a
 10 resident of this state and who meets 1 of the following criteria:

11 (i) ~~(a)~~-Has been determined by the United States ~~department of~~
 12 ~~veterans affairs~~-**Department of Veterans Affairs** to be permanently
 13 and totally disabled as a result of military service and entitled
 14 to veterans' benefits at the 100% rate.

15 (ii) ~~(b)~~-Has a certificate from the United States ~~veterans'~~
 16 ~~administration, or its successors,~~-**Department of Veterans Affairs**
 17 certifying that he or she is receiving or has received pecuniary
 18 assistance due to disability for specially adapted housing.

19 (iii) ~~(c)~~-Has been rated by the United States ~~department of~~
 20 ~~veterans affairs~~-**Department of Veterans Affairs** as individually
 21 unemployable.

22 (b) "Service-connected disability" means a disability incurred
 23 or aggravated in the line of duty in the active military, naval, or
 24 air service as described in 38 USC 101(16).

25 (c) "Veteran" means an individual who served in the active
 26 military, naval, marine, coast guard, or air service and who was
 27 discharged or released from his or her service with an honorable or
 28 general discharge.

29 Enacting section 1. This amendatory act takes effect April 1,

1 2023.