

HOUSE BILL NO. 5606

December 07, 2021, Introduced by Rep. Clemente 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 53b (MCL 211.53b), as amended by 2020 PA 206.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 53b. (1) If there has been a qualified error, the
2 qualified error must be verified by the local assessing officer and
3 approved by the board of review. Except as otherwise provided in
4 subsection ~~(7)~~, **(5)**, the board of review shall meet for the
5 purposes of this section on Tuesday following the second Monday in

1 December and on Tuesday following the third Monday in July. If
2 approved, the board of review shall file an affidavit within 30
3 days relative to the qualified error with the proper officials and
4 all affected official records must be corrected. If the qualified
5 error results in an overpayment or underpayment, the rebate,
6 including any interest paid, must be made to the taxpayer or the
7 taxpayer must be notified and payment made within 30 days of the
8 notice. A rebate must be without interest. The treasurer in
9 possession of the appropriate tax roll may deduct the rebate from
10 the appropriate tax collecting unit's subsequent distribution of
11 taxes. The treasurer in possession of the appropriate tax roll
12 shall bill to the appropriate tax collecting unit the tax
13 collecting unit's share of taxes rebated. Except as otherwise
14 provided in ~~subsection (6) and~~ section 27a(4), a correction under
15 this subsection may be made for the current year and the
16 immediately preceding year only.

17 (2) Action pursuant to subsection (1) may be initiated by the
18 taxpayer or the assessing officer.

19 (3) The board of review meeting in July and December shall
20 meet only for the purpose described in subsection (1) and to hear
21 appeals provided for in sections 7u, ~~7ee, 7ee,~~ and 7jj. If an
22 exemption under section 7u is approved, the board of review shall
23 file an affidavit with the proper officials involved in the
24 assessment and collection of taxes and all affected official
25 records must be corrected. If an appeal under section ~~7ee, 7ee~~ ~~or~~
26 7jj results in a determination that an overpayment has been made,
27 the board of review shall file an affidavit and a rebate must be
28 made at the times and in the manner provided in subsection (1).
29 Except as otherwise provided in sections ~~7ee, 7ee~~ ~~and~~ 7jj, a

1 correction under this subsection must be made for the year in which
 2 the appeal is made only. If the board of review approves an
 3 exemption or provides a rebate for property under section ~~7ee,~~ 7ee
 4 ~~,~~ or 7jj as provided in this subsection, the board of review shall
 5 require the owner to execute the affidavit provided for in section
 6 ~~7ee,~~ 7ee ~~,~~ or 7jj. ~~and shall forward a copy of any section 7ee~~
 7 ~~affidavits to the department of treasury.~~

8 ~~(4) If an exemption under section 7ee is approved by the board~~
 9 ~~of review under this section, the provisions of section 7ee apply.~~
 10 ~~If an exemption under section 7ee is not approved by the board of~~
 11 ~~review under this section, the owner may appeal that decision in~~
 12 ~~writing to the department of treasury within 35 days of the board~~
 13 ~~of review's denial and the appeal must be conducted as provided in~~
 14 ~~section 7ee(8).~~

15 ~~(4)~~ (5) An owner or assessor may appeal a decision of the
 16 board of review under this section regarding an exemption under
 17 section 7ee or 7jj to the residential and small claims division of
 18 the Michigan tax tribunal. An owner is not required to pay the
 19 amount of tax in dispute in order to receive a final determination
 20 of the residential and small claims division of the Michigan tax
 21 tribunal. However, interest and penalties, if any, will accrue and
 22 be computed based on interest and penalties that would have accrued
 23 from the date the taxes were originally levied as if there had not
 24 been an exemption.

25 ~~(6) A correction under this section that approves a principal~~
 26 ~~residence exemption under section 7ee may be made for the year in~~
 27 ~~which the appeal was filed and the 3 immediately preceding tax~~
 28 ~~years.~~

29 (5) ~~(7)~~ The governing body of the city or township may

1 authorize, by adoption of an ordinance or resolution, 1 or more of
2 the following alternative meeting dates for the purposes of this
3 section:

4 (a) An alternative meeting date during the week of the second
5 Monday in December.

6 (b) An alternative meeting date during the week of the third
7 Monday in July.

8 **(6)** ~~(8)~~—As used in this section, "qualified error" means 1 or
9 more of the following:

10 (a) A clerical error relative to the correct assessment
11 figures, the rate of taxation, or the mathematical computation
12 relating to the assessing of taxes.

13 (b) A mutual mistake of fact.

14 (c) An adjustment under section 27a(4) or an exemption under
15 section 7hh(3)(b).

16 (d) An error of measurement or calculation of the physical
17 dimensions or components of the real property being assessed.

18 (e) An error of omission or inclusion of a part of the real
19 property being assessed.

20 (f) An error regarding the correct taxable status of the real
21 property being assessed.

22 (g) An error made by the taxpayer in preparing the statement
23 of assessable personal property under section 19.

24 (h) An error made in the denial of a claim of exemption for
25 personal property under section 9o.

26 (i) An issue beyond the control of a disabled veteran or his
27 or her unremarried surviving spouse that causes a denial of an
28 exemption under section 7b. An issue beyond the control of a
29 disabled veteran or his or her unremarried surviving spouse means

1 an error made by the local tax collecting unit in the processing of
2 a timely filed exemption affidavit or a delay in the determination
3 by the United States Department of Veterans Affairs that a veteran
4 is permanently and totally disabled as a result of military service
5 and entitled to veterans' benefits at the 100% rate.

6 Enacting section 1. This amendatory act does not take effect
7 unless Senate Bill No. _____ or House Bill No. 5607 (request no.
8 04505'21) of the 101st Legislature is enacted into law.