

HOUSE BILL NO. 4741

June 13, 2023, Introduced by Reps. Jaime Greene, Kuse, Alexander, Borton, Cavitt, Zorn, BeGole, Miller, Rigas, Bezotte, Harris, Steele, Aragona, Bierlein, Beson, St. Germaine, Prestin, Hoadley, Carra, Rheingans, Martin, Friske, Bruck, Johnsen, Morgan and Paiz and referred to the Committee on Tax Policy.

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 property used and owned as a homestead by a
2 disabled veteran who was discharged from the ~~armed forces~~ **Armed**
3 **Forces** of the United States under honorable conditions or by an
4 individual described in subsection (2) is exempt from the
5 collection of taxes under this act. To obtain the exemption, **the**

1 **property owner or the property owner's legal designee shall file** an
 2 affidavit showing the facts required by this section and a
 3 description of the real property ~~shall be filed by the property~~
 4 ~~owner or his or her legal designee~~ with the supervisor or other
 5 assessing officer 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 when filed ~~shall be~~ **is** open to
 8 inspection. The county treasurer shall cancel taxes subject to
 9 collection under this act for any year in which a disabled veteran
 10 eligible for the exemption under this section has acquired title to
 11 real property exempt under this section. ~~Upon granting the~~
 12 ~~exemption~~ **If an exemption is granted** under this section, **for taxes**
 13 **levied before January 1, 2023**, each local taxing unit shall bear
 14 the loss of its portion of the taxes ~~upon~~ **on** which the exemption
 15 has been granted.

16 (2) If a disabled veteran who is otherwise eligible for the
 17 exemption under this section dies, either before or after the
 18 exemption under this section is granted, the exemption ~~shall remain~~
 19 **remains** available to or ~~shall continue~~ **continues** for ~~his or her~~
 20 ~~unremarried~~ **the decedent's** surviving spouse. The surviving spouse
 21 shall comply with the requirements of subsection (1) and shall
 22 indicate on the affidavit that ~~he or she~~ **the surviving spouse** is
 23 the surviving spouse of a disabled veteran entitled to the
 24 exemption under this section. The exemption ~~shall continue~~
 25 **continues** as long as the surviving spouse ~~remains~~
 26 ~~unremarried~~ **continues to use and own as the surviving spouse's**
 27 **homestead the same property that was used and owned as a homestead**
 28 **by the decedent immediately before the decedent's death.**

29 (3) For taxes levied after December 31, 2022, this state shall

1 reimburse each local taxing unit for its portion of the taxes on
2 which the exemption under this section has been granted.

3 (4) ~~(3)~~As used in this section: ~~,~~ "disabled

4 (a) "Disabled veteran" means a ~~person~~**veteran** who is a
5 resident of this state and who meets 1 of the following criteria:

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

10 (ii) ~~(b)~~Has a certificate from the United States ~~veterans'~~
11 ~~administration, or its successors,~~**Department of Veterans Affairs**
12 certifying that ~~he or she~~**the veteran** is receiving or has received
13 pecuniary assistance due to disability for specially adapted
14 housing.

15 (iii) ~~(c)~~Has been rated by the United States ~~department of~~
16 ~~veterans affairs~~**Department of Veterans Affairs** as individually
17 unemployable.

18 (b) "Veteran" means an individual who served in the active
19 military, naval, marine, coast guard, or air service and who was
20 discharged or released from service with an honorable or general
21 discharge.