

## THE GENERAL PROPERTY TAX ACT (EXCERPT)

### Act 206 of 1893

#### **211.7b Exemption of real estate used and owned as homestead by soldier or sailor discharged with service connected disability; filing and inspection of certificate and affidavit; cancellation of taxes; local taxing unit to bear loss; death of soldier or sailor; continuation of exemption in favor of unremarried surviving spouse.**

Sec. 7b.

(1) Real estate used and owned as a homestead by a soldier or sailor who was discharged under honorable conditions with a service connected disability, and who has a certificate from the United States veterans' administration, or its successors, certifying the soldier or sailor is receiving or has received pecuniary assistance due to disability for specially adapted housing, shall be exempt from taxation. To obtain the exemption an affidavit, accompanied by the certificate, showing the facts required by this section and a description of the property shall be filed with the supervisor or other assessing officer. The affidavit and accompanying certificate shall be filed during the period beginning with the tax day for each year and ending at the time of the final adjournment of the local board of review. The affidavit and accompanying certificate when filed shall be open to inspection. The county treasurer is hereby authorized, pursuant to section 55, to cancel the taxes for any year in which a soldier or sailor has acquired title to real estate exempt under this section. Upon the granting of the exemption as allowed in this section, each local taxing unit shall bear the loss of their portion of the taxes upon which the exemption has been claimed and allowed.

(2) If a soldier or sailor entitled to the exemption permitted by this section dies, the exemption shall continue in favor of the unremarried surviving spouse of the soldier or sailor. The spouse shall comply with the requirements of subsection (1) and shall indicate on the affidavit that he or she is the surviving spouse of a soldier or sailor entitled to exemption by this section. The exemption shall continue as long as the surviving spouse remains unremarried.

**History:** Add. 1954, Act 179, Imd. Eff. May 5, 1954 ;-- Am. 1978, Act 261, Imd. Eff. June 28, 1978 **Popular Name:** Act 206

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## **Suggested Steps To Apply To Township**

All veterans (or the spouse of a veteran) with honorable discharges due to a service connected disability who have received a 702 Housing Grant (specially adapted housing) are eligible for the tax exemption. This relief was granted under P.A. 179 of 1054.

The exemption is NOT AUTOMATIC and each qualifying veteran (or spouse) must be certain to meet the deadline if he/she is to have their taxes cancelled.

1. You (or your spouse) must have been discharged under honorable conditions with a service connected disability.
2. You (or your spouse) must have received a grant from the Veterans Administration for the purpose of specially adapted housing.
3. You (or your spouse) must obtain a certificate from the V.A. stating you have received such a grant. This can be done by calling the V.A. Regional Office in Detroit and requesting it from the Specially Adapted Housing Officer.
4. Prepare an affidavit, which includes all the facts as described here:
  1. Name of veteran (or spouse of a veteran) who was
  2. Honorably discharged with a service connected disability who has
  3. Received a grant from the V.A. for specially adapted housing and
  4. A description of the property.

The affidavit must then be notarized, that is you must sign in the presence of a Notary Public under a statement that the facts are true.

5. This affidavit and V.A. certificate must be filed with the Supervisor or Assessing Officer, during the period beginning with the first tax day of each year and the final adjournment of the local board of review. Who to file with and when can be obtained by contacting your local treasurer.

It is important to note that this benefit is not just for the veteran. The spouse of a qualifying veteran who, in the event of the death of the veteran, does not remarry and remains in the specially adapted house also qualifies for the exemption, but he/she, too, must follow these guidelines.

The veteran who has received a grant for specially adapted housing who moves to a new house still qualifies for the exemption.