

**Board of Review
Conway Township Livingston County
December 10, 2019
Minutes**

George opened meeting at 8:30am

Attendance: Members George Fyrckiak, Keith Daniels, Rich Ralston, and Tony StCharles, Assessor Karen Page, Board of Review Secretary Michael Rife.

Motion to except the Agenda by Keith seconded by Rich (**motion passed**)

Motion to approve July minutes by George seconded by Keith (**motion passed**)

Motion to except corrections by Rich seconded by Keith (after discussion MCL 211.7B Disabled Veterans Exemption (see attachment) and if resident on 4701-20-200-005 is diseased.) (**motion passed**)

Set dates for March meeting;

- March 3, 2020 8:30 am
- March 9, 2020 9:00am to 12:00pm, 1:00pm to 4:00pm
- March 11, 2020 1:00PM to 4:00, 6:00 to 9:00pm

Motion to adjourn by George seconded by Rich

Michael B. Rife
Secretary Board of Review

MCL 211.7b: Disabled Veterans Exemption

Frequently Asked Questions



Prepared by the Michigan State Tax
Commission

February 2018

paperwork is received after the assessor turns the roll over to the March Board, the exemption may only be granted upon action by the Board of Review. A protest by the taxpayer is not required in these instances, and the Board of Review can act on its own motion to approve or deny the exemption.

Can the local Board of Review deny the exemption of a disabled veteran who has received a designation from the Veteran's Administration of 100% total and permanently disabled or individually unemployable or who is received assistance for specially adapted housing?

If the veteran or unremarried surviving spouse meets the requirements of the Act and has received a determination of 100% total and permanent disability or individually unemployable or is receiving or has received assistance for specially adapted housing, the Board of Review cannot make an independent determination that they do not believe the veteran or unremarried surviving spouse is entitled to the exemption and therefore deny the exemption.

Changes in the Property's Status During the Assessment Year:

The Disabled Veteran's exemption is not an exemption for the benefit of the property. Instead, it is an exemption personal to the qualifying disabled veteran or the unremarried surviving spouse of the qualified deceased disabled veteran. Since the exemption is personal to the qualified individual, the exemption only extends to the taxes actually paid by the disabled veteran or the unremarried surviving spouse. Therefore, if the exemption status of the property changes during the assessment year, the assessor is directed to act to proportionally remove the exemption. Where the ownership of the property changes, the assessor is directed to obtain a copy of the closing statement to determine the actual amount of both the summer and winter property taxes paid by the disabled veteran or unremarried surviving spouse in the year of the sale. Only the taxes paid by the veteran or unremarried surviving spouse, (directly, or indirectly as part of the closing process) may be abated and/or refunded. However, even if the taxes have been paid by the qualified disabled veteran or the unremarried surviving spouse, the taxes refunded or abated cannot exceed the amount of taxes actually allocated to him or her in the closing statement.

During the assessment year, if ownership of the property is *acquired* by a qualified disabled veteran or the unremarried surviving spouse of a qualified veteran, how do the claimant and the assessor proceed?

The qualified disabled veteran or the unremarried surviving spouse should follow the normal application process except that the claimant must also submit the closing statement associated with the property purchase transaction and, after the documentation is reviewed by the assessor, he or she submits the documentation to the next meeting of the Board of Review with a recommendation relative to the claim. If the Board of Review determines that the exemption should be granted, it approves the claim, but also indicates the amount of the current year's summer and winter taxes to be refunded or abated. If taxes are refunded, the refund is issued to the veteran or the unremarried surviving spouse, but the refund and/or abatement cannot exceed the amount of taxes actually allocated to him or her in the closing statement.

Wauwau Township BOARD OF REVIEW
Wauwau COUNTY
 December 2014

Parcel #	SEV From/To	Difference	Taxable From/To	Difference	Class	School District	Reason	% Hmsid
4701-34-200-012 Sacker	122,680 / 0	(122,680)	118,005 / 0	(118,005)	401	47030	Vets exempt	100%
4701-04-100-007 Border	120,330 / 0	(120,330)	90,595 / 0	(190,595)	401	47030	Vets exempt	100%
4701-04-100-030 MOAK	100,840 / 0	(100,840)	98,102 / 0	(198,102)	401	47030	Vets exempt	100%
4701-20-300-005 5525	53,120 /		41,413 /		401	47030	Poverly	100%
4701-33-100-002 Piquin	NA	NA	47,585 / 38,825	(8,760)	401	47030	Shouldn't uncap	100%
4701-33-100-002 Piquin	NA	NA	46,970 / 37,915	(8,555)	401	47030	Shouldn't uncap	100%
			2018					

