

Senate Bills [176](#), [330](#) and [364](#) were approved by the Governor on October 19, 2023, and assigned Public Acts 150, 151, and 152 of 2023. The Acts make changes to the Disabled Veterans Exemption (MCL 211.7b).

SB 176 (PA 150) provides that the exemption will continue for the un-remarried surviving spouse for any property used and owned as a homestead by the surviving spouse, including property acquired after the veteran's death. SB 176 also allows the assessor, not the Board of Review, to grant or deny an application for the exemption. Beginning January 1, 2025, an approved exemption remains in effect without filing an application each subsequent year. It also amends the statute to provide specific provisions for proration of the property taxes based on either the closing documents or the number of days in the year the disabled veteran or un-remarried surviving spouse will own and use the property as a homestead. SB 176 contains a definition of "own" that includes legal title by the disabled veteran or jointly with their spouse.

SB 330 (PA 151) creates MCL 211.7c which contains the provisions for continuation of an exemption once granted unless it is rescinded or denied by the assessor.

SB 364 (PA 152) amends the qualified error provisions in MCL 211.53b for the July and December Board of Review to provide the following three corrections:

1. An error made by the local tax collecting unit in the processing of a timely filed exemption affidavit.
2. A delay in the determination by the United States Department of Veterans Affairs that a veteran is permanently and totally disabled as a result of military service and entitled to veterans' benefits at the 100% rate.
3. **For tax year 2023 only**, a denial by the Board of Review of an exemption claimed by the un-remarried surviving spouse.

The State Tax Commission will be working to develop the necessary forms and updated guidance related to the changes to the Disabled Veterans Exemption with the intent to have items on the November 14, 2023 State Tax Commission meeting agenda for review and approval.

The State Tax Commission will send notification to those subscribed to email updates and will also publish the forms and guidance once approved on the State Tax Commission's website at <https://www.michigan.gov/statetaxcommission>.