

Michigan Property Tax Exemption Bill for Disabled Public Safety Officers

Proposed Draft Bill to Amend 1893 PA 206 (MCL 211.7b)

Bill Title

An Act to amend 1893 PA 206, entitled The General Property Tax Act, to include a property tax exemption for permanently and totally disabled public safety officers injured in the line of duty.

Bill Text

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

SECTION 1. Section 7b of 1893 PA 206, MCL 211.7b, is amended to read as follows:

Sec. 7b. (1) Real property owned and used as a homestead by any of the following persons is exempt from the collection of taxes under this act:

- (a) A disabled veteran discharged under honorable conditions and determined by the U.S. Department of Veterans Affairs to be permanently and totally disabled due to military service.
- (b) The unremarried surviving spouse of a disabled veteran.
- (c) A public safety officer (certified law enforcement officer, firefighter, or emergency medical responder) permanently and totally disabled from line-of-duty injuries and no longer capable of gainful employment.
- (d) The unremarried surviving spouse of a public safety officer.

(2) To qualify, the officer must file an affidavit with medical and agency documentation. The exemption continues while the individual remains disabled and resides in the homestead.

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(3) Ownership structure shall not disqualify a person if they hold legal or beneficial title and reside on the property.

(4) The State shall reimburse local taxing units for lost revenue from this exemption from appropriated funds.

Effective 90 days after enactment. Enacted under Michigan Constitution, Article IX, 3 and Article IV, 22.

Purpose Statement

To ensure equity by extending property tax exemptions to public safety officers permanently disabled in the line of duty, equivalent to those granted to disabled veterans.

Legislative Procedure

1. Identify sponsoring legislator.
2. Submit bill to Legislative Service Bureau.
3. Refer to House/Senate Committee on Tax Policy.
4. Submit fiscal impact request to House Fiscal Agency.
5. Track bill for floor votes.
6. Secure Governors signature.

Distribution Targets

Michigan Professional Firefighters Union

Michigan Police Officers Association

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Michigan Municipal League

Local and state elected officials

Disability and public safety advocacy organizations