

**State Tax Commission Additional Guidance
Public Act 161, Disabled Veterans Exemption**

The State Tax Commission has determined that the 2014 July Board of Review only may review and grant a PA 161 of 2013 Disabled Veterans Exemption for the 2013 year. The review at the 2014 July Board of Review may be conducted for any veteran that met the qualifications of PA 161 of 2013 by the adjournment of the 2013 December Board of Review yet missed filing the required Affidavit and supporting documentation with the local unit by the adjournment of the 2013 December Board of Review. The 2014 July Board of Review may not review any applications for a PA 161 of 2013 Disabled Veterans Exemption that was denied by the 2013 December Board of Review. Individuals who were denied this exemption at the 2013 December Board of Review must appeal to the Michigan Tax Tribunal.

On December 16, 2013, the State Tax Commission issued Bulletin 22 of 2013 regarding PA 161 of 2013 Disabled Veterans Exemption. If after review of this Bulletin, a local unit determines that an exemption was granted under this Act to an individual that was not eligible or was granted for non-eligible contiguous property, the local unit may file a MCL 211.154 to correct the error OR may take other such action that they deem appropriate to correct the error.