

PROBATE & ESTATE PLANNING SECTION  
Respectfully submits the following position on:

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Substitute S-2 SB 0907

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The Probate & Estate Planning Section is not the State Bar of Michigan itself, but rather a Section which members of the State Bar choose voluntarily to join, based on common professional interest.

The position expressed is that of the Probate & Estate Planning Section only and is not the position of the State Bar of Michigan.

To date, the State Bar does not have a position on this matter.

The total membership of the Probate & Estate Planning Section is 4,128.

The position was adopted after discussion and vote at a scheduled meeting. The number of members in the decision-making body is 23. The number who voted in favor to this position was 17. The number who voted opposed to this position was 0.

## Report on Public Policy Position

**Name of section:**

Probate & Estate Planning Section

**Contact person:**

Amy N. Morrissey

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**Bill Number:**

[Substitute S-2 SB 0907](#) (Brandenburg) Property tax; principal residence exemption; exemption for trust-owned property; revise. Amends sec. 7dd of [1893 PA 206](#) (MCL [211.7dd](#)).

**Date position was adopted:**

**Process used to take the ideological position:**

Position adopted after discussion and vote at a scheduled meeting.

**Number of members in the decision-making body:**

23

**Number who voted in favor and opposed to the position:**

17 Voted for position

0 Voted against position

0 Abstained from vote

6 Did not vote

**Position:**

Oppose

**Explanation of the position, including any recommended amendments:**

The Probate & Estate Planning Council voted to oppose Substitute S-2 to SB 907. The Council had previously voted to support the language of SB 907 as it was originally introduced on January 24, 2012.

Council supported SB 0907 as introduced, containing the following language:

(x) A PRESENT BENEFICIARY OF A TRUST IF THE TRUST OWNS THE PROPERTY AND IT IS THE PRINCIPAL RESIDENCE OF THE PRESENT BENEFICIARY.

Council opposes S04751'11 (S-2) Draft 1 Substitute for Senate Bill 907, containing the following language:

A PRESENT BENEFICIARY OF A TRUST IF ALL OF THE FOLLOWING CONDITIONS ARE SATISFIED:

A) THE PROPERTY IS THE PRINCIPAL RESIDENCE OF THE PRESENT BENEFICIARY.

- B) THE PRESENT BENEFICIARY IS THE SPOUSE, CHILD, OR GRANDCHILD OF THE TRUST'S SETTLOR.
- C) THE TRUST DOES NOT OWN ANY OTHER PROPERTY FOR WHICH A PRINCIPAL RESIDENCE EXEMPTION IS CLAIMED UNDER SECTION 7CC.
- D) THE TRUST'S SETTLOR IS NOT THE SETTLOR FOR ANY OTHER TRUST THAT OWNS PROPERTY FOR WHICH A PRINCIPAL RESIDENCE EXEMPTION IS CLAIMED UNDER SECTION 7CC.

**The text of any legislation, court rule, or administrative regulation that is the subject of or referenced in this report.**

<http://legislature.mi.gov/doc.aspx?2012-SB-0907>