

Public Land Auction

Lapeer

August 22nd, 2017

Lapeer County



Location:

American Legion Post 16
1701 W Genesee St., Lapeer, MI
48446

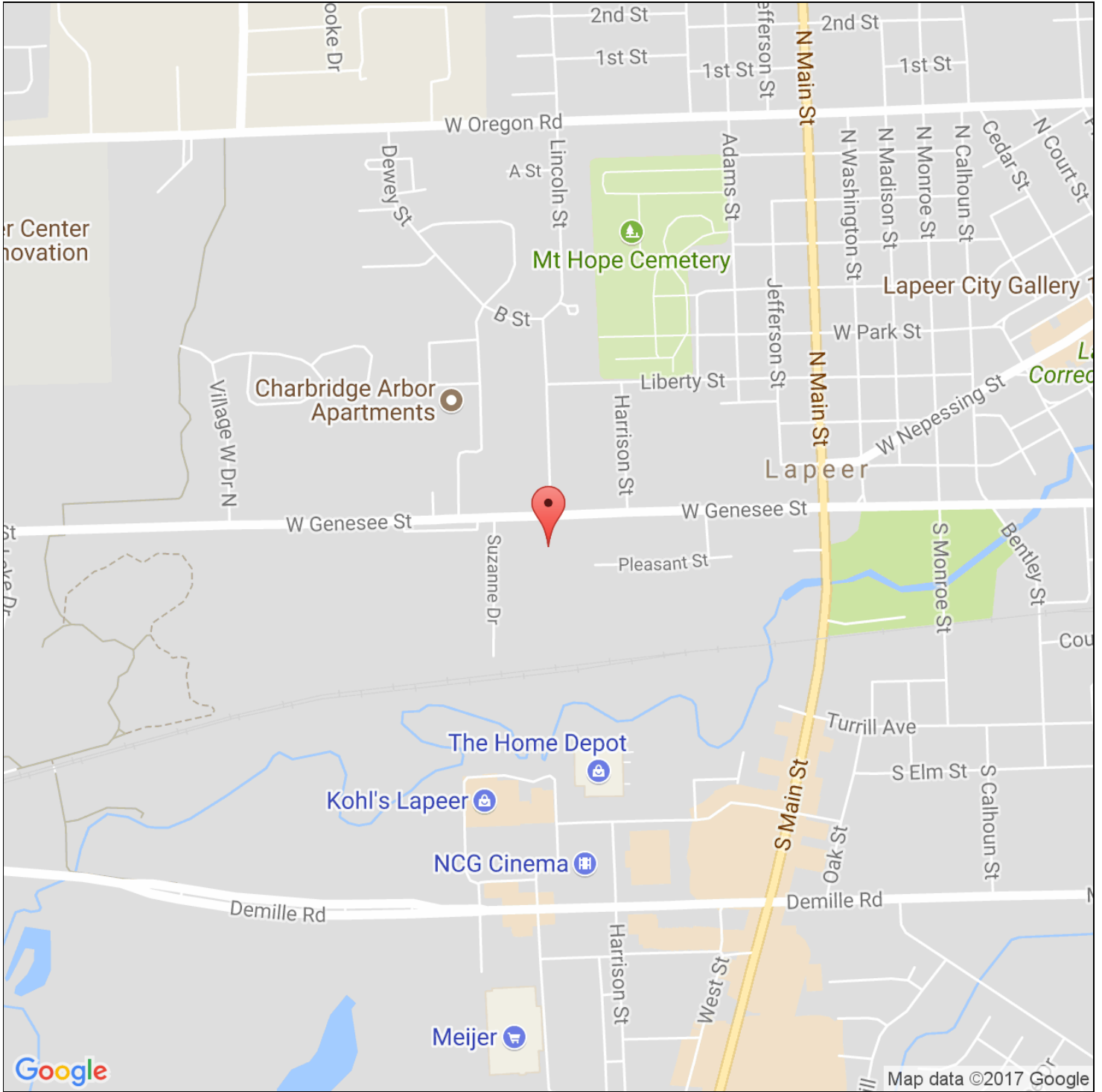
Time:

Registration: 11:30am
Auction: 12:00pm

Printed information is subject to change up to the auction start time. Please listen to the auctioneer closely for updates.

Auction Location

American Legion Post 16: 1701 W Genesee St., Lapeer, MI 48446





[Facebook.com/TaxSaleInfo](https://www.facebook.com/TaxSaleInfo)

There are three ways to bid at our auctions:

IN-PERSON AT THE AUCTION

ONLINE VIA OUR WEBSITE

PROXY/ABSENTEE BID

(Absentee bids are for those who cannot attend in-person or bid online)

For **registered users**, our website features:

- **Photos** and detailed descriptions of properties (where available)
- **Faster check-in/out** with pre-registration online
- **GPS/GIS** location of the property
- **Maps** of the property vicinity (where available)
- **Google Earth links** to satellite images of the area, and street views of the property and neighborhood (where available)
- **Save properties** to your personalized “favorites” list

We only have about 90 days to review several thousand parcels. We begin about May 1, and add data as we get to each parcel. Please be patient and **check back often as the auction date approaches** for updates. Parcels are sold "as is" based on the assessed legal description only. All other information in this salebook or listed on our website, though reliable to the best of our knowledge, is provided as unverified reference and is not guaranteed to be accurate. You should verify this information with your own research and investigation prior to bidding.

SAVE TIME AT THE AUCTION

PRE-REGISTER TODAY AT [TAX-SALE.INFO](https://www.tax-sale.info)

Visiting and viewing property BEFORE auction:

The auction list being furnished is of property that **MAY** be offered. *Many parcels on early lists do not actually proceed to the auction for a variety of reasons.* PLEASE FOLLOW PROPERTIES YOU ARE INTERESTED IN ON THE WEBSITE. They may be removed from the list, which is updated *daily* on the website if the status is changed. If you do not use the internet, please verify current status with the Treasurer's office regularly.

You are NOT AUTHORIZED to enter any buildings, even if they are unlocked or open to access. Entering into a tax auction property to "see it" is **breaking and entering. It is a criminal offense.** Please limit your review to looking through the windows and other external inspection. We will post exterior and interior photos, and provide other commentary as available.

Entering properties (even vacant land) can be dangerous because of condition. **You assume all liability for injuries and other damage** if you go onto these lands.

Properties may be OCCUPIED or "being watched" by former owners or neighbors sympathetic with former owners. Occupants are often UNKNOWN and could potentially be volatile, unstable or "anti- government" persons. Even vacant land presents potential for conflict.

Some properties still contain the **personal property** of former owners (vehicles, furnishings, appliances etc). These items are **NOT SOLD** at our auction. We are only selling the **REAL ESTATE (land)** and whatever is **attached** to it (land, buildings and fixtures).

- **You are NOT AUTHORIZED to remove ANY "personal" property, "scrap" metal or fixtures from auction parcels. This is THEFT AND WILL BE PROSECUTED.** We often ask neighbors to watch property for theft and vandalism and report this to local police. ***You have been warned...***
- **PROPERTY IS SOLD "AS IS" IN EVERY RESPECT.** Please check zoning, building code violation records, property boundaries, condition of buildings and all local records.
- **THERE ARE NO REFUNDS AND NO SALE CANCELLATIONS AT BUYERS OPTION.**
- **INFORMATION OFFERED ON THE WEBSITE OR IN THE SALE BOOK IS DEEMED RELIABLE BUT IS NOT GUARANTEED.** We suggest reviewing the records of the local ASSESSORS office to be sure that what we are selling is what you think it is. ***We sell by the LEGAL DESCRIPTION ONLY.***
- **YOU SHOULD CONSIDER OBTAINING PROFESSIONAL ASSISTANCE** from land surveyors, property inspection companies or others if you have questions about property attributes.

PLEASE REMEMBER that property lists can change up to the day-of-auction.

PAYING FOR YOUR AUCTION PURCHASES

- **The full purchase price must be paid in full on the day of the sale, within half an hour of the end of the Auction.** No purchases can be made on a time-payment plan.
- **NO CASH** will be accepted.
- If the total purchase price is **less than \$1,000.00**, full payment may be made by certified check, personal/business check, money order, Visa, MasterCard, or Discover.
- If the total purchase price is **greater than \$1,000.00**, a portion of the total purchase price must be paid by **certified funds** as follows:
- If the total purchase price is **greater than \$1,000.00 but less than \$50,000.00**, **the first \$1000.00 must be paid in certified funds.**
- If the total purchase price is **\$50,000.00 or greater**, **the first \$5,000.00 must be paid in certified funds.**
- **Any remaining balance** beyond the required certified funds may be paid by certified check, personal/business check, money order, Visa, MasterCard, or Discover.

Online bidding

- **The full purchase price must be paid in full WITHIN 5 DAYS OF THE SALE.** Payment may be made by certified funds, money order, Visa, MasterCard, Discover, or wire transfer. No purchases can be made on a time-payment plan.
- Online and absentee bidding require a **\$1,000 pre-authorization hold** on a Visa, MasterCard, or Discover credit card or a \$1,000 certified funds deposit before any bids will be accepted. Buyer's failure to consummate an online or absentee purchase will result in the forfeiture of this \$1,000.
 - *Your card is not charged unless you win, however the hold may reduce your available credit until it is released by your credit card issuer (usually 30 days).*

Absentee bidding

If you do not have internet access, **you can submit an absentee bid by Email or Fax.** You will also need to pre-authorize a \$1000 deposit on a major credit card. Contact the auction manager at 800-259-7470 for more information. *Your card is not charged unless you win, however the hold may reduce your available credit until it is released by your credit card issuer (usually 30 days).*

On-site bidding

The doors open **ONE HOUR** before the stated auction time at all of our locations. *Please do not arrive earlier than this, as it delays our setup of the sale.*

2017 AUCTION SCHEDULE - ROUND 1

St Joseph/Branch 7/31/2017 Sturgis, MI	Kalamazoo/Barry 8/1/2017 Kalamazoo, MI	Jackson 8/2/2017 Jackson, MI
Calhoun 8/3/2017 Battle Creek, MI	Van Buren/Cass 8/4/2017 Decatur, MI	Allegan/Ottawa 8/5/2017 West Olive, MI
Wexford/Missaukee 8/10/2017 Cadillac, MI	Montcalm/Ionia 8/11/2017 Sheridan, MI	Mecosta/Osceola 8/12/2017 Big Rapids, MI
Muskegon 8/14/2017 Muskegon, MI	West Central Lakeshore 8/15/2017 Manistee, MI	Grand Traverse/Leelanau 8/16/2017 Traverse City, MI
Northwestern LP 8/17/2017 Boyne Falls, MI	Northeastern LP 8/18/2017 Alpena, MI	Northcentral LP 8/19/2017 Gaylord, MI
Clare/Gladwin 8/21/2017 Clare, MI	Lapeer 8/22/2017 Lapeer, MI	Northern Bay Area 8/23/2017 East Tawas, MI
Eastern UP 8/24/2017 Sault Ste. Marie, MI	Central UP 8/25/2017 Marquette, MI	Western UP 8/26/2017 Watersmeet, MI
Central LP 8/28/2017 Owosso, MI	Bay/Tuscola 8/29/2017 Bay City, MI	St. Clair 8/30/2017 Port Huron, MI
Monroe 8/31/2017 Monroe, MI	Genesee 9/5/2017 Flint, MI	Saginaw 09/6/2017 Saginaw
Kent 9/7/2017 Grand Rapids, MI	Lake 9/8/2017 Baldwin, MI	

Rules and Regulations

1. Registration

Registration will begin 30 minutes before the stated start time unless otherwise noted. No bids will be accepted unless the bidder has registered and received a pre-numbered bid card. A Driver's license, passport, or other state issued I.D. must be presented in order to receive a bid card.

2. Properties Offered

A. Overview

"**Foreclosing Governmental Unit**" ("FGU") is a term used by the Michigan tax foreclosure statute and is typically the office of the County Treasurer in the county where the offered property is located. However, in some instances the FGU is the State of Michigan Department of Treasury.

Unless otherwise noted, the "Seller" is the County Treasurer, acting as the "FGU".

The attached list of parcels has been approved for sale at public auction and each is identified by a sale unit number. The Seller reserves the right to pull parcels from the sale at any time prior to the auction.

According to state statutes, **ALL PRIOR** liens (other than certain DEQ liens and other limited exceptions), encumbrances and taxes **are cancelled** by Circuit Court Order. The FGU has attempted to include in the minimum bid, liens that have accrued since foreclosure, such as nuisance or water bills; **all other outstanding bills since foreclosure are the responsibility of the buyer**. These properties are subject to any state, county, or local zoning or building ordinances. The FGU does not guarantee the usability or access to any of these lands.

B. Know What You Are Buying

It is the **responsibility of the prospective purchaser to DO HIS OR HER OWN RESEARCH** as to the suitability of any offered property for any intended purpose. The FGU makes no warranty, guaranty or representation concerning, but not limited to, the merchantability of title, boundary lines, location of improvements, availability of land divisions, easements or right to access by public street, utility presence or location, or any other physical, structural, or legal condition.

Prospective buyers should, prior to the auction, **personally visit and inspect any offered property** they wish to purchase. However, prior to purchase at the auction, **STRUCTURES MAY NOT BE ENTERED** without the **WRITTEN PERMISSION** of the FGU. Some structures may be occupied and occupants should not be disturbed.

C. Reservation of Reverter

At the sole option of the FGU, a reverter clause may be included in any deed issued to a winning bidder which prohibits the future severing of mineral rights (if any) and/or splitting/subdividing any purchased property into smaller parcels which do not meet local zoning rules or otherwise comply with applicable regulations relating to the splitting of property. If such a reverter clause is included, a violation thereof will result the property reverting to the FGU without refund.

3. Bidding

A. Overview

Generally, each sale unit will be offered separately and in the order appearing on the attached list. Sales are typically conducted both online and live on-site, simultaneously. The sale will be awarded to the individual bidding the highest amount equal to or greater than the starting bid by either method. Typically, the auctioneer will make available a list of parcels prior-to-sale and will provide an opportunity for on-site bidders to designate "parcels of interest" prior to the start of the sale. The auctioneer may skip over those parcels upon which no party has placed an online bid or designated as a parcel of interest prior to the start of the sale. **Parcels that do not have online bids and that have not been designated as parcels of interest prior to the start of the sale and in the manner prescribed by the auctioneer are not guaranteed to be offered.** The auctioneer, in their sole discretion, may offer a second request round of unsold parcels after the first round of bidding has been completed at the minimum bid sale only. Such second request round will be available to those online and on-site bidders as may be in attendance at that time.

B. Starting Bid Price

The starting bid prices are shown on the list included in the sale book. At auctions with a minimum bid, no sales can be made for less than the starting price indicated. The starting bid for no-minimum-bid sales will be at the discretion of the FGU or auctioneer.

However, any person who held an interest in a property offered for sale at the time a judgment of foreclosure was entered against such property **must pay at least minimum bid** for such property even if purchased at a no-minimum auction.

C. Bid Increments

Bids will **only** be accepted in the following increments:

<u>Bid Amount</u>	<u>Increment</u>
\$100 to \$999	\$ 50.00
\$1000 to \$9999	\$ 100.00
Over \$10,000	\$ 250.00

Floor bidders MUST bid in the same increments as online and absentee bidders. **We will not accept irregular bid increments** in fairness to online and absentee bidders.

D. Eligible Bidders

Any person who meets the following requirements may register as a bidder and receive a pre-numbered bid card:

- The person does not directly or indirectly hold more than a *de minimus* legal interest in any property with delinquent property taxes which is located in the county in which the person intends to purchase property.
- The person is not directly or indirectly responsible for any unpaid civil fines for a violation of any ordinance, including but not limited to any ordinance authorized by section 4I of The Home Rule City Act, 1909 PA 279, as amended, MCL 117.4I, in the local tax collection unit in which the person intends to purchase property.
- The person has not been banned or otherwise excluded by the FGU from participation in the public sale.

Any person unable to attend the sale can be represented at the sale by an agent or other representative with authority to bid and otherwise represent the person. However, any party utilizing an agent to bid on their behalf must still meet the above listed requirements. **The registered bidder is legally and financially responsible for all parcels bid upon whether acting on their own behalf or as the agent of another.**

E. Absentee Bidding

Absentee bids will be accepted in increments up to the amount that you pre-approve. Absentee bids require a \$1,000 pre-authorization on a major credit card or a \$1,000 deposit before the bid will be accepted. Absentee bids must be submitted 48 hours prior to the date of the auction by calling 1-800-259-7470. An absentee bid form is also available on www.tax-sale.info. Additionally, absentee bids may be submitted up until one hour before the sale if submitted online.

F. Online Bidding

On-line bidding will be available on the day of the auction at www.tax-sale.info.

G. Bids are Binding

An oral bid accepted at public auction is a legal and binding contract to purchase. No sealed bids will be accepted and the FGU reserves the right to reject any or all bids.

H. Limitations on Bidding

The FGU and auctioneer reserve the right to limit the number of bids placed per auction for any bidder or group or bidders for any reason.

I. Attempts to Bypass These Rules and Regulations

The FGU and auctioneer reserve the right to reject the bids of any bidder who appears to be acting on behalf of another person who is ineligible to bid on their own.

4. Terms of Sale

A. Payment

- **Live On-Site Bidders**
 - **The full purchase price must be paid in full on the day of the sale, within half an hour of the end of the Auction.** No purchases can be made on a time-payment plan.
 - **NO CASH** will be accepted.
 - If the total purchase price is **less than \$1,000.00**, full payment may be made by certified check, personal check, money order, Visa, MasterCard, or Discover.
 - If the total purchase price is **greater than \$1,000.00**, a portion of the total purchase price must be paid by **certified funds** as follows:
 - If the total purchase price is **greater than \$1,000.00 but less than \$50,000.00**, **the first \$1,000.00 must be paid in certified funds.**
 - If the total purchase price is **\$50,000.00 or greater**, **the first \$5,000.00 must be paid in certified funds.**
 - **Any remaining balance** beyond the required certified funds may be paid by certified check, personal check, money order, Visa, MasterCard, or Discover.
- **Online & Absentee Bidders**
 - **The full purchase price must be paid in full WITHIN 5 DAYS OF THE SALE.** Payment may be made by certified funds, money order, Visa, MasterCard, Discover, or wire transfer. No purchases can be made on a time-payment plan.
 - Online and absentee bidding require a \$1,000 pre-authorization on a Visa, MasterCard, or Discover credit card or a \$1,000 deposit before any bids will be accepted. Buyer's failure to consummate an online or absentee purchase will result in the forfeiture of this \$1,000.

The full purchase price consists of the final bid price *plus* a buyer's premium of 10% of the bid price, any outstanding taxes due on the property

including associated fees and penalties, and a \$30.00 deed recording fee. **Any portion of the purchase price paid by credit card will be assessed an additional fee of 2.75%.**

B. Refund Checks

In some instances it may be necessary to refund to a buyer some or all of the payment tendered by such buyer. This can occur, for example, when a buyer tenders certified funds in an amount greater than their total obligation or if the sale is cancelled under any provision of these Rules and Regulations. Refund checks will be processed and mailed to buyer within approximately ten days of the time such refund becomes due to buyer. Buyer shall cash such refund check within 90 days of the date listed on such refund check. If buyer fails to cash such refund check within 90 days, such refund check shall become void and buyer shall forfeit any refunded amount.

C. Dishonored Payment

A buyer whose payment is dishonored for any reason will forfeit any purchase price paid as follows:

- A buyer whose total purchase price was less than \$1,000.00 will forfeit any portion of the total purchase price tendered and not dishonored including any credit card chargebacks which are successfully reversed by Seller.
- A buyer whose total purchase price was greater than \$1,000.00 will forfeit that portion of their total purchase price which was required to be tendered in certified funds as required by part 4A above.

Furthermore, the FGU may seek to prosecute any buyer whose payment is dishonored or who fails to consummate a purchase.

Any buyer who fails to consummate a purchase will be banned from bidding at all future land auctions. The venue for litigation or arbitration resulting from any disputes or matters involving or arising out of bidding or purchases, whether online or on-site, shall be fixed as Kalamazoo County in the State of Michigan.

The buyer's premium is not subject to any broker fees. There are no co-brokerage or other fees or rebates available.

D. Eligible Buyers

In order to take title to purchased property, each party that will be listed on the deed must meet **ALL of the following requirements at the time their winning bid is accepted:**

- i. The party does not directly or indirectly hold more than a *de minimus* legal interest in any property with delinquent property taxes which is located in the county in which the purchased property is located
- ii. The party is not directly or indirectly responsible for any unpaid civil fines for a violation of any ordinance, including but not limited to any ordinance authorized by section 4I of The Home Rule City Act, 1909 PA 279, as amended, MCL 117.4I, in the local tax collection unit in which the purchased property is located.
- iii. The party is not purchasing, for less than minimum bid, any property in which the party held an interest at the time a judgment of foreclosure was entered against such property nor is the party purchasing property, for less than minimum bid, on behalf of any other party who held such an interest.

At the time payment is tendered after the auction, the buyer will be required to execute an affidavit affirming, **under penalty of perjury**, that each party that the buyer desires to have listed on the deed to purchased property meets the above requirements.

The FGU **will not issue a deed** and the sale will be canceled if the buyer did not meet the above requirements at the time their bid was accepted, the buyer fails to execute this affidavit, or if any affirmations made in this affidavit are untrue. If the FGU is forced to cancel any sale due to the buyer's noncompliance with this provision, the buyer will **forfeit the first \$350 paid** on each parcel and any buyer's premium paid as liquidated damages for breach of contract by the buyer. Furthermore, the FGU may pursue **CRIMINAL PERJURY CHARGES** against any buyer who makes a false affirmation on the affidavit required under this or any other provision of these Rules and Regulations.

E. Sale to Entities

In order to ensure that individuals do not utilize legal entities to circumvent the sale and ownership restrictions contained in MCL 211.78m(2), the FGU will only sell property to legal entities under certain circumstances. Any buyer desiring to deed a purchased property to a legal entity must disclose the name and address of all officers, shareholders, partners, members, or other parties, regardless of title, who own any portion of that entity. However, such disclosure will not be required if one or more of the following exceptions are applicable:

- The Entity held a prior recorded interest in each purchased property.
- The Entity is a division, agency, or instrumentality of federal, state, or local government.
- The Entity is a Homeowners Association, Condo Association, or other such organization that exercises control over each purchased property.
- The Entity is a publicly traded company listed on a national securities exchange.
- The Entity is a nonprofit corporation and is qualified as tax exempt under IRC §501.

At the time payment is tendered after the auction, any buyer desiring to deed a purchased property to a legal entity will be required to execute an affidavit affirming, **under penalty of perjury**, that the entity is exempt from disclosure under one of the five exceptions listed above, or in the event that no exception is applicable, the names and addresses of all parties owning any portion of that legal entity.

F. Cancellation Policy

The FGU reserves the right **TO CANCEL ANY SALE, AT ANY TIME, FOR ANY REASON** prior to the issuance of the deed.

G. Property Transfer Affidavit

It is the responsibility of the buyer to file a **Property Transfer Affidavit** with the *assessor for the city or township* where the property is located **within 45 days of the transfer**. If it is not timely filed, a **penalty of \$5/day (maximum \$200) applies**. The information on this Property Transfer Affidavit is NOT CONFIDENTIAL.

5. Purchase Receipts

Successful bidders at the sale will be issued a receipt for their purchases upon payment. This receipt does not convey an interest in title to the purchased property unless and until a deed has been issued and recorded. Buyers will be entitled to deeds for the property descriptions identified by the sale unit numbers noted on the receipt unless the sale is cancelled under these Rules and Regulations or other statutory authority.

6. Title Being Conveyed

Quit-claim deeds will be issued conveying **only such title as received by the FGU through tax foreclosure**. Title insurance companies may or may not issue title insurance on properties purchased at this sale. The FGU makes no representation as to the availability of title insurance and the **unavailability of title insurance is not grounds for reconveyance to the FGU**. The purchaser may incur legal costs for Quiet Title Action to satisfy the requirements of title insurance companies in order to obtain title insurance.

7. Special Assessments

Special assessment installments through the most recent tax year are included in the starting bids. Seller has attempted to identify those parcels subject to special assessments with a note on the parcel detail page. Parcels sold are subject to property taxes for the entire current tax year, as well as current and future installments of any outstanding bonded assessments. All bidders should contact the appropriate city, village, or township offices to determine if there are any outstanding bonded assessments for future tax years on the properties being offered.

8. Possession of Property

A. Possession Pending Deed Delivery

It is recommended that the buyer DOES NOT take physical possession of any purchased property until a deed has been executed and delivered to the buyer. The buyer risks financial loss for any improvements or investments made on purchased property *before the delivery of a deed* in the event that the Foreclosing Governmental Unit exercises their right to cancel the sale. Until the buyer receives a deed, no activities should be conducted on the site other than:

I. Securing the Property

Buyer should take steps to protect their equity in purchased property **by securing vacant structures against entry and obtaining (homeowners) insurance for occupied property**. Buyer is responsible for contacting local units of government **to prevent possible demolition of structures situated on purchased property**.

II. Assessing Potential Contamination

Buyer may immediately wish to conduct a Baseline Environmental Assessment (BEA) to assess the condition of potentially contaminated properties. More information about BEAs can be found at http://www.michigan.gov/deq/0,4561,7-135-3311_4109_4212---,00.html

B. Occupied Property

Buyers will be responsible for all procedures and legal requirements for conducting evictions. Occupants of purchased property should be treated as tenants holding over under an expired lease. This means that legal eviction and/or possession proceedings will be necessary to effectuate control over such property if occupants will not otherwise leave voluntarily. You may wish to consult a licensed attorney for additional guidance.

9. Conditions

The purchaser accepts the premises in its present "as is" condition, and releases the Foreclosing Governmental Unit and employees and agents from all liability whatsoever arising from any condition of the premises, whether now known or subsequently discovered, including but not limited to all claims based on environmental contamination of the premises.

A person who acquires property that is contaminated (a "facility" pursuant to Section 20201(1)(1) of Natural Resources and Environmental Act (NREPA), 1994 P.A. 451, as amended) as a result of release(s) of a hazardous substance(s) may become liable for all costs of cleaning up the property and any other properties impacted by the release(s). Liability may be imposed upon the person acquiring the property even in the absence of any personal responsibility for, or knowledge of, the release. Protection from such liability may be obtained by conducting a Baseline Environmental Assessment (BEA) as provided for under Section 20126(1) (c) of NREPA. However, the BEA must be conducted prior to or within 45 days of the earliest date of purchase or occupancy of the property. Persons who acquire contaminated property may have "due care" obligations under Section 20107a of NREPA even if they conduct a BEA and are not liable for the contamination.

Pursuant to part 201 of NREPA, the person(s) responsible for an activity causing a release at the property is obligated to pursue response activities at the property. Consequently, the non-labile purchaser may be required to provide access to the liable party to conduct response activities at the property in the future. Section 20116 of the NREPA requires that a person who has knowledge that their property is contaminated provide a written notice to the purchaser or other person to whom the property is transferred which discloses the general nature and extent of the release. Additional disclosure obligations may also apply at the time the property, or an interest in the property, is transferred. Accordingly, the Foreclosing Governmental Unit recommends that a person who is interested in acquiring property at this auction contact an attorney or an environmental consultant for advice prior to the acquisition of any property that may be contaminated.

10. Deeds

A. Deed Execution and Delivery

All monies collected will initially be deposited in escrow. Once payment is cleared and verified, funds will be disbursed to the FGU and deeds will be executed and recorded as required by law. The FGU will deliver the deeds to the Register of Deeds for recording and remit them to the buyer after recording is complete. IT CAN TAKE 6 TO 8 WEEKS FOR DEEDS TO ARRIVE. PLEASE BE PATIENT.

B. Restrictive Covenants

Some counties sell properties with deed covenants that will attach to the property. These parcels will be noted online, along with the terms being required. **Please carefully review the information for each specific parcel to make sure you understand the terms of sale.**

11. Property Taxes & Other Fees

All property taxes and associated fees that have accrued on or after April 1 in the year that a property is auctioned must be paid **at the time of checkout** after the auction along with the final bid price, buyer's premium, and deed recording fee.

Furthermore, please understand that the **buyer is responsible for all other fees and liens that accrue against a property on or after April 1 in the year that a property is auctioned.** These items are not prorated. They include, but are not limited to municipal utility or ordinance fees, and condo or property owner association fees or dues. This can also include demolition and other nuisance abatement costs. These fees and expenses **are not collected at the auction** and must be paid by the buyer after taking title to any purchased property which is subject to such fees and expenses.

12. Other

A. Personal Property

Personal property (*items not attached to buildings and lands such as furnishings, automobiles, etc.*) located on offered property or within structures situated on offered property was not taxed as part of the real estate, does not belong to the FGU, and is not sold to the buyer of the real estate in this transaction. You are advised to contact former owners of any purchased property and provide them an opportunity to reclaim contents. A certified and first class mail notice to their last known address is strongly advised. It is your responsibility to identify and properly handle items of personal property. Seller makes no representations or warranties as to the presence of personal property or as to the legal requirements for dispensing with such property.

Mobile Homes may be titled separately and considered personal property. It is the buyer's responsibility to determine the legal status of any mobile home located on purchased property. A useful first step could include determining whether an Affidavit of Affixture of Manufactured Home has been executed and recorded as outlined in MCL 125.2330i.

B. Mineral Rights

You will receive any and all title that the FGU obtains via their tax foreclosure through a quit-claim deed. If the owner of the surface rights to the property also owned the mineral rights, those will become part of your title interest. However this will be subject to the rights of any outstanding leaseholders of oil, gas, mineral or storage rights. You would be obligated to honor the balance of any remaining lease (with automatic renewals if so written). However if the mineral rights have been severed (split from the surface rights) and are owned by a third party, they have not been foreclosed by the FGU and are not included in the mineral rights conveyed to you. In either instance, the leaseholder still has the right to explore for and/or extract minerals under the terms of any outstanding agreement.

C. Applicability of These Rules and Regulations

All sales are subject to these Rules and Regulations. Furthermore, additional terms and conditions which apply to one or more specific auction lots may be printed in the auction sale booklets and/or online at www.tax-sale.info ("**Additional Terms**"). If such Additional Terms apply, they will be listed under the heading "Additional Terms and Conditions" on the online lot description page and/or in the printed sale book for the lot(s) to which they apply. Such Additional Terms, if existing, shall be considered a part of these Rules and Regulations for the specific auction lots to which they apply. In some cases, the auctioneer is required to relate certain information orally on the day of sale when it is not possible to include such information in the printed sale booklets or in these Rules and Regulations ("**Oral Terms**"). In such a situation, the auctioneer will clearly state that they are relating an additional condition of sale which either has not been previously printed or which modifies some portion of these Rules and Regulations. If the auctioneer makes such a specific announcement, the Oral Terms shall take precedence over these Rules and Regulations where applicable. Finally, additional conditions are included on the printed auction receipt given to the buyer at the time of checkout ("**Terms of Sale**"). All sales are subject to these Terms of Sale as well. These Rules and Regulations, Additional Terms, Oral Terms, and Terms of Sale are intended to be compatible. To the extent that a conflict arises between any of these sources, they shall be interpreted in the following order of priority: Oral Terms, Additional Terms, Terms of Sale, Rules and Regulations.

These Rules and Regulations are subject to change at any time and should be reviewed frequently.

NOTE: Please review the terms at the top of each online catalog and the addendum pages in the printable sale books for county-specific purchase terms. Failure to follow the specific rules posted for each county could result in a cancellation of the sale and the retention of part or all of the purchase proceeds by the FGU.

Lapeer County

Lot #	Lot Information	Address	Min. Bid	Sold For
3600	<p>Parcel ID: 002-022-064-00; Legal Description: SEC 22 T8 R11E BEG AT A POINT ON THE EAST WEST 1/4 LINE THAT IS S 89 DEG 37 MIN 20 SEC WEST 1313.03 FT FROM THE EAST 1/4 CORNER OF SEC 22; THENCE ALONG THE EAST LINE OF SAID NW 1/4 OF THE SE 1/4, SOUTH 0 DEG 8 MIN 17 SEC EAST 276.5 FT; THENCE SOUTH 89 DEG 37 MIN 20 SEC WEST 315.08 FT; THENCE NORTH 0 DEG 8 MIN 17 SEC WEST 276.50 FT; THENCE ALONG SAID EAST WEST 1/4 LINE, NORTH 89 DEG 37 MIN 20 SEC EAST 315.08 FT TO POINT OF BEGINNING. ALSO INCLUDING PARCEL DESCRIBED AS BEGINNING AT A POINT THAT IS S 89 DEG 37' 20" W 1608.11 FT ALONG THE E-W 1/4 LINE AND S 00 DEG 35' 49" W 276.47 FT AND N 89 DEG 36' 55" E 16.44 FT FRM THE E 1/4 COR OF SAID SEC; TH N 89 DEG 36' 55" E 298.17 FT; TH S 00 DEG 04' 18" E 16.26 FT; TH S 89 DEG 36' 55" W 298.15 FT; TH N 00 DEG 08' 26" W 16.26 FT TO THE P O B. EXCEPT A PARCEL BEGINNING ON THE E-W 1/4 LINE THAT IS S 89 DEG 37' 20" W 1608.11 FT FRM THE E 1/4 COR OF SEC 22; TH S 00 DEG 08' 26" E 32.90 FT; TH S 01 DEG 49' 24" W 103.85 FT; TH S 00 DEG 08' 26" E 139.75 FT; TH S 89 DEG 36' 55" W 16.44 FT ; TH N 00 DEG 08' 26" W 276.43 FT; TH ALONG SAID E-W 1/4 LINE, N 89 DEG 37' 20" E 20.00 FT TO TH P O B. CONTAINING 2.00 ACRES MORE OR LESS Comments: Small cottage home on a wooded lot. This will need some updating and window repair, but could be the perfect opportunity for the right person. There are extensive personal effects throughout the home (not included in auction). Summer Tax Due: \$561.28</p>	4844 LUM RD ATTICA;	\$3,400	
3601	<p>Parcel ID: 002-036-018-00; Legal Description: SEC 36 T8N R11E THE W 150 FT OF S 233 FT OF THE E 1/2 OF SE 1/4. .80 A. Comments: Wooded property just under an acre, near Imlay city Summer Tax Due: \$108.32</p>	BOWERS RD IMLAY CITY;	\$1,200	
3602	<p>Parcel ID: 003-020-010-30; Legal Description: SEC 20 T7N R11E PART OF NW 1/4 OF SEC 20, ATTICA TWSP DES AS BEG AT PT ON W LI OF SEC THAT IS S 0 DEG E 317.39 FT FROM NW COR OF SEC, TH S 89 DEG E 1299.07 FT TH S 0 DEG E 338.45 FT TH N 89 DEG W 1301.18 FT TO W LI OF SEC, TH N 0 DEG W 338.43 FT TO POB PARCEL B 10.10 A FORCE RD Comments: very good condition Alpaca farm on 10 acres, with newer manufactured home, barn and out buildings. This property was occupied as of last visit so interior photos are not available. Summer Tax Due: \$877.27</p>	1571 FORCE RD ATTICA;	\$6,600	
3603	<p>Parcel ID: 006-001-003-00; Legal Description: SEC. 1 T9N R10E EAST HALF OF ONE SQUARE ACRE LOCATED IN THE SOUTHEAST CORNER OF THE NORTHEAST QUARTER OF SECTION 1, DEERFIELD TOWNSHIP, LAPEER COUNTY, MICHIGAN. Comments: Older Trailer in need of repairs and cleanup on a wooded lot in area of nice homes. There is a shed on the property as well. There are many personal belongings inside the trailer that are not included in the auction. Good opportunity to repair or build! Summer Tax Due: \$92.58</p>	2999 NORTH BRANCH ROAD NORTH BRANCH;	\$2,700	

3604	Parcel ID: 008-010-001-71; Legal Description: PARCEL 1-A: PART OF THE S 1/2 OF THE S E 1/4 OF SEC 3 AND PART OF THE N 1/2 OF THE N E 1/4 OF SEC 10 T7N R9E ELBA TWP LAPEER CNTY MI BEGINNING AT THE N 1/4 COR THEN S 88 DEG 17'00" E 275.01 FT; THEN S 01 DEG 12'28" W 812.53 PARALLEL WITH THE N S 1/4 LINE TO A PONT ON THE NLY ROW LINE OF THE GTW RAILROAD; THEN S 83 DEG 51'32" W 277.28 FT; THEN N 01 DEG 12' 28" E 850.44 FT TO POB. 5.25 A. SPLIT FROM -00 INTO -71/-72/-73 5-18-04 Comments: Approx 5.25 acre wooded parcel in front, leading to a pond and low lying area in the back. Summer Tax Due: \$94.49	DAVISON RD LAPEER;	\$2,000	
3605	Parcel ID: 008-010-001-72; Legal Description: PARCEL 2-A: PRT OF THE S 1/2 OF THE SE 1/4 OF SEC 3 AND PART OF THE N 1/2 OF THE N E 1/4 OF SEC 10 T7N R9E ELBA TWP LAPEER CNTY MI COMMENCING AT THE N 1/4 COR THEN S 88 DEG 17'00" E 275.01 FT ALONG THE SLY ROW LINE OF STATE HIGHWAY M-21 TO THE POB. CONTINUING ALONG SAID ROW LINE OF STATE HIGHWAY M-21 324.98 FT; THEN S 01 DEG 12'28" W 380.01 FT PARALLEL WITH THE N S 1/4 LINE; THEN S 88 DEG 17'00" W 324.98 FT; THEN N 01 DEG 12' 28" E 380.01 FT TO POB. 2.84 A. SPLIT FROM -00 INTO -71/-72/-73 5/18/04 Comments: Approx 2.84 acre vacant parcel is high and wooded in the front, leading to wet land area in the back. Summer Tax Due: \$68.19	DAVISON RD LAPEER;	\$1,600	
3606	Parcel ID: 008-019-006-00; Legal Description: SEC 19 T7N R9E BEG S 88 DEG 31' 59" W 280.5 FT & N 02 DEG 05' 04" W 908.27 FT ALONG C/L OF ELBA RD FROM E 1/4 COR, TH S 87 DEG 54' 56" W 660 FT, TH N 02 DEG 05' 04" W 330 FT, TH N 87 DEG 54' 56" E 660 FT TO C/L OF ELBA RD, TH S 02 DEG 05' 04" E ALONG C/L 330 FT TO POB. 5 A. Comments: Approx 5 acres off Elba Rd. Summer Tax Due: \$121.30	ELBA RD LAPEER;	\$2,400	
3607	Parcel ID: 008-310-244-00; Legal Description: T7N R9E MONTICELLO ESTATES LOTS 244 AND 245 Comments: Large older modular home in decent condition and lots of space to work with. Features 3 bed rooms and 2 bath with Detached 2-car garage and shed on a large corner lot. With personal belongings already cleared out, this is a great opportunity just waiting for you! Summer Tax Due: \$133.19	1966 GREENFIELD CT LAPEER;	\$2,000	
3609	Parcel ID: 010-026-004-10; Legal Description: T6N-R9E SEC 26 BEG AT THE SE COR OF SEC 26; BEG AT THE SE COR OF SEC 26; TH N 0 DEG 0'39" W 196 FT ALONG THE E LINE OF SEC 26; TH S 89 DEG 39'21" W 280 FT; TH S 0 DEG 0'39" E, 196 FT TO A PT ON THE S LINE OF SEC 26; TH N 89 DEG 39'21" E 280 FT ALONG THE SAID S LINE TO THE P.O.B. 1.26 A Comments: Recently cleared vacant lot. There is a polebarn in good condition on this property as well. Summer Tax Due: \$155.12	3510 BRAUER RD OXFORD;	\$20,000	
3610	Parcel ID: 017-006-017-00; Legal Description: 2000 SPLIT SEC 6 T8N R9E COM AT THE W 1/4 COR OF SEC 3; TH N 1068.82 FT TO POB; TH N 103 FT TO NE COR OF SEC 1, T8N R8E AND N 164.36 FT TO A PT ON THE N LI OF S 1/2 FRTNL NW 1/4 OF SEC 6; TH E 1053.48 FT; TH S 412.17 FT; TH W 655.9 FT; TH N 144.86 FT; TH W 401.07 FT TO POB 8.654 ACRES. Comments: Large hill-top acreage site, approx. 8.6 acres. Debris have been cleaned up for the most part, with only cinder blocks remaining. Attempts to remove the blocks before the auction will be made. Summer Tax Due: \$119.93	8524 WASHBURN RD COLUMBIAVILLE;	\$6,300	

3611	Parcel ID: 042-103-022-00; Legal Description: SEC 3 T10N R11E VILLAGE OF CLIFFORD COM AT PT 18 2/3 RODS E OF SE COR OF LOT 9 BLK 9 PEARSON'S ADD TH E 8 RODS N 6 RODS W 8 RODS S 6 RODS TO BEGINNING. Comments: Lot with no developed access north of the railroad track. Photos are to illustrate the location closest developed road location to which the property sits northeast. See map link for actual location. Summer Tax Due: \$36.13	MAIN ST - NO ROW CLIFFORD;	\$900	
3612	Parcel ID: 042-214-002-00; Legal Description: VILLAGE OF CLIFFORD PEARSON'S ADDITION LOTS 2 AND 3 BLK 14. Comments: Large and open commercial lot in the Village of Clifford. Check with local unit for zoning information. Summer Tax Due: \$554.91	9686 MAIN ST CLIFFORD;	\$5,400	
3613	Parcel ID: 047-653-003-00; Legal Description: VILLAGE OF OTTER LAKE W C CUMING'S ADDITION LOT 3 BLK 3. Comments: Commercial building in Otter Lake currently being used as storage. Contents belong to former owner and are not being sold. This is a great business opportunity for storefront, office, or continue to use it as storage space. Summer Tax Due: \$2,694.44	DETROIT ST - 2 STORES OTTER LAKE;	\$13,250	
3614	Parcel ID: L20-66-600-040-00; Legal Description: CITY OF LAPEER R ORIGINAL PLAT NW 1/4 N 1/2 OF LOT 8 AND S 16 FEET OF LOT 9 BLOCK 70 (0112) Comments: Older 2 story home in the city of Lapeer. The roof, along with a complete renovation will need to be addressed. This is a great handyman special that could be a great opportunity for the right person. Summer Tax Due: \$698.46	335 ADAMS ST LAPEER;	\$6,100	
3615	Parcel ID: L20-84-900-050-00; Legal Description: CITY OF LAPEER T7N, R10E, SEC 4 PART OF SW 1/4, COM N0°0'36"E 659.39 FT & S89°06'30"E 33 FT FRM SW SEC COR, TH N21°21'35"E 124.94 FT; S68°38'25"E 129.21 FT; N21°21'35"W 28.32 FT; TH 68.31 FT ALG C TO R (R=85 CA=46°02'51" LC=N44°23'E 66.49 FT); TH N01°53'30"E 132.12 FT; TH S89°06'30"E 100 FT; TH N10°13'12"E 186.14 FT; TH E 25 FT; TH 74.94 FT ALG C TO R (R=60 CA=71°33'52" LC=N35°46'56"E 70.16 FT; TH N0°53'30"E 149.66 FT; TH N55°07'44"E 327.88 FT; TH S80°05'55"E 193.53 FT; S35°19'34"E 178.08 FT; TH S54°40'26"W 37.5 FT; S19°02'29"W 171.11 FT; TH S13°04'49"E 72.13 FT; TH S63°50'12"E 77.78 FT; TH S0°53'30"W 188.47 FT; TH S24°06'30"E 235 FT; TH S65°53'30"W 83.05 FT; TH S24°06'30"E 400.28 FT; TH S02°20'54"W 254.04 FT; TH S89°06'30"E 118.77 FT; TH N0°24'50"W 2197.39 FT; TH S87°23'43"W 197.07 FT; TH S84°55'08"W 692.46 FT; TH S30°55'E 344.77 FT; TH S29°41'13"W 458.23 FT; TH S35°11'39"W 193.39 FT; TH S89°59'E 89.24 FT; TH S26°15'56"W 256.45 FT; TH N89°59"W 222.9 FT; TH S0°00'36"W 365.41 TO POB 24.03 AC Comments: Newer development vacant lot in the city of Lapeer. Great partially wooded lot in nice area, check with City of Lapeer if buildable. Summer Tax Due: \$598.04	PEPPERMILL RD LAPEER;	\$6,200	
3616	Parcel ID: L21-45-602-040-00; Legal Description: CITY OF LAPEER TURRILL ADDITION TURRILL AVE THAT PART OF LOT 17 LYNG E'LY OF E'LY LN OF MCRR R/W (L=40 P=331 SEC 5, T7N-R9E) Comments: Small triangular vacant lot between home and railroad tracks off Turrill Ave. Summer Tax Due: \$1.96	S ELM ST LAPEER;	\$600	

DEED INFORMATION

Please fill out this form to tell us how you would like the deed to your property prepared. This information is retained only until deeds are created and verified and is never shared or sold to third parties.

Note: You can *cut your checkout time in half* and avoid data entry errors by registering on our website at www.tax-sale.info and filling out your deed information before the auction!

Bidder Information

Name: _____ Bidder #: _____
Email Address: _____ Phone: _____

Deed Information

Please tell us who to list on the deed. Use **full legal names and middle initials**. No nicknames.

Name (or names if married couple): _____
Address: _____
street city state zip
Marital Status: (check box <i>if applicable</i>)
<input type="checkbox"/> A Single Person <input type="checkbox"/> A Married Man <input type="checkbox"/> A Married Woman Taking Title in Her Name Only
<input type="checkbox"/> Married Persons
Entity Type: (check box <i>if applicable</i> and complete Schedule of Entity Ownership below)
<input type="checkbox"/> A Corporation <input type="checkbox"/> Limited Liability Company <input type="checkbox"/> A Trust
<input type="checkbox"/> A Partnership

Please use the following 3 boxes **only** if you would like to list additional parties on the deed.

Additional Party 1 (if applicable)

Name: _____

Address: _____
street city state zip

Marital Status: (check box *if applicable*)

- A Single Person A Married Man A Married Woman Taking Title in Her Name Only

Entity Type: (check box *if applicable* and complete **Schedule of Entity Ownership** below)

- A Corporation Limited Liability Company A Trust
 A Partnership

Additional Party 2 (if applicable)

Name: _____

Address: _____
street city state zip

Marital Status: (check box *if applicable*)

- A Single Person A Married Man A Married Woman Taking Title in Her Name Only

Entity Status: (check box *if applicable* and complete **Schedule of Entity Ownership** below)

- A Corporation Limited Liability Company A Trust
 A Partnership

Additional Party 3 (if applicable)

Name: _____

Address: _____
street city state zip

Marital Status: (check box *if applicable*)

- A Single Person A Married Man A Married Woman Taking Title in Her Name Only

Entity Type: (check box *if applicable* and complete **Schedule of Entity Ownership** below)

- A Corporation Limited Liability Company A Trust
 A Partnership

Tenancy

If you listed **more than 1 party above** to be placed on the deed, you must tell us the type of tenancy you would like to create. The tenancy you choose has legal implications that you should consider carefully. We **cannot and will not provide legal advice** to help you make this choice. You must seek outside help if you need additional guidance.

Check One Box Below:

TENANTS IN COMMON

If a co-tenant dies, their share of the property passes to their heirs by law.

JOINT TENANTS WITH RIGHTS OF SURVIVORSHIP

If one of the co-tenants dies, their share of the property passes to the surviving co-tenant(s) automatically.

TENANTS BY THE ENTIRETIES (A married couple)

This tenancy is available only to married persons taking title together with no other parties.

Reminder: If you listed a legal entity as one of the deed parties above you **must** complete the Schedule of Entity Ownership below **unless the entity is exempt** from this disclosure because:

- The Entity held a prior recorded interest in the deeded property;
or
- The Entity is a division, agency, or instrumentality of federal, state, or local government;
or
- The Entity is a Homeowners Association, Condo Association, or other such organization that exercises control over the deeded property;
or
- The Entity is a publicly traded company listed on a national securities exchange.

SCHEDULE OF ENTITY OWNERSHIP

Entity Name	Entity Type	State
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The following is a complete list of all officers, shareholders, partners, members, or other parties, regardless of title, who own any portion of the entity listed above:

1.	Name	Title (shareholder, member, partner, etc.)		
	Address	City	State	Zip
2.	Name	Title (shareholder, member, partner, etc.)		
	Address	City	State	Zip
3.	Name	Title (shareholder, member, partner, etc.)		
	Address	City	State	Zip
4.	Name	Title (shareholder, member, partner, etc.)		
	Address	City	State	Zip
5.	Name	Title (shareholder, member, partner, etc.)		
	Address	City	State	Zip
6.	Name	Title (shareholder, member, partner, etc.)		
	Address	City	State	Zip
7.	Name	Title (shareholder, member, partner, etc.)		
	Address	City	State	Zip
8.	Name	Title (shareholder, member, partner, etc.)		
	Address	City	State	Zip
9.	Name	Title (shareholder, member, partner, etc.)		
	Address	City	State	Zip

If more space is required, select one of the following options:

- Disclosure is continued on the back of this sheet; OR
- An additional SCHEDULE OF ENTITY OWNERSHIP is attached

Property Transfer Affidavit

This form is issued under authority of P.A. 415 of 1994. Filing is mandatory.

This form must be filed whenever real estate or some types of personal property are transferred (even if you are not recording a deed). It is used by the assessor to ensure the property is assessed properly and receives the correct taxable value. **It must be filed by the new owner with the assessor for the city or township where the property is located within 45 days of the transfer.** If the Property Transfer Affidavit is not timely filed, a statutory penalty applies (see page 2). The information on this form is NOT CONFIDENTIAL.

1. Street Address of Property		2. County	3. Date of Transfer (or land contract signed)
4. Location of Real Estate (Check appropriate field and enter name in the space below.) <input type="checkbox"/> City <input type="checkbox"/> Township <input type="checkbox"/> Village		5. Purchase Price of Real Estate	
		6. Seller's (Transferor) Name	
7. Property Identification Number (PIN). If you don't have a PIN, attach legal description. PIN. This number ranges from 10 to 25 digits. It usually includes hyphens and sometimes includes letters. It is on the property tax bill and on the assessment notice.		8. Buyer's (Transferee) Name and Mailing Address	
		9. Buyer's (Transferee) Telephone Number	

Items 10 - 15 are optional. However, by completing them you may avoid further correspondence.

10. Type of Transfer. Transfers include deeds, land contracts, transfers involving trusts or wills, certain long-term leases and interest in a business. See page 2 for list. <input type="checkbox"/> Land Contract <input type="checkbox"/> Lease <input type="checkbox"/> Deed <input type="checkbox"/> Other (specify) _____			
11. Was property purchased from a financial institution? <input type="checkbox"/> Yes <input type="checkbox"/> No		12. Is the transfer between related persons? <input type="checkbox"/> Yes <input type="checkbox"/> No	
13. Amount of Down Payment			
14. If you financed the purchase, did you pay market rate of interest? <input type="checkbox"/> Yes <input type="checkbox"/> No		15. Amount Financed (Borrowed)	

EXEMPTIONS

The Michigan Constitution limits how much a property's **taxable value** can increase while it is owned by the same person. Once the property is transferred, the taxable value must be adjusted by the assessor in the following year to 50 percent of the property's usual selling price (**State Equalized Value**). Certain types of transfers are exempt from adjustment. Below are brief descriptions of the types of exempt transfers; full descriptions are in MCL Section 211.27a(7)(a-n). If you believe this transfer is exempt, indicate below the type of exemption you are claiming. If you claim an exemption, your assessor may request more information to support your claim.

- transfer from one spouse to the other spouse
- change in ownership solely to exclude or include a spouse
- transfer is by blood or affinity to the first degree
- transfer of that portion of a property subject to a life lease or life estate (until the life lease or life estate expires)
- transfer to effect the foreclosure or forfeiture of real property
- transfer by redemption from a tax sale
- transfer into a trust where the settlor or the settlor's spouse conveys property to the trust and is also the sole beneficiary of the trust
- transfer resulting from a court order unless the order specifies a monetary payment
- transfer creating or ending a joint tenancy if at least one person is an original owner of the property (or his/her spouse)
- transfer to establish or release a security interest (collateral)
- transfer of real estate through normal public trading of stocks
- transfer between entities under common control or among members of an affiliated group
- transfer resulting from transactions that qualify as a tax-free reorganization
- transfer of qualified agricultural property when the property remains qualified agricultural property and affidavit has been filed.
- transfer of qualified forest property when the property remains qualified forest property and affidavit has been filed.
- transfer of land with qualified conservation easement (land only - not improvements)
- other, specify: _____

CERTIFICATION

I certify that the information above is true and complete to the best of my knowledge.

Signature		Date
Name and title, if signer is other than the owner	Daytime Phone Number	E-mail Address

Instructions:

This form must be filed when there is a transfer of real property or one of the following types of personal property:

- Buildings on leased land.
- Leasehold improvements, as defined in MCL Section 211.8(h).
- Leasehold estates, as defined in MCL Section 211.8(i) and (j).

Transfer of ownership means the conveyance of title to or a present interest in property, including the beneficial use of the property. It includes, but is not limited to, the following conveyances:

- Deed.
- Land contract.
- Transfer into a trust, unless the sole beneficiary is the settlor (creator of the trust), the settlor's spouse, or both.
- Transfer from a trust, unless the distributee is the sole present beneficiary, the spouse of the sole present beneficiary, or both.
- Changes in the sole present beneficiary of a trust, unless the change only adds or substitutes the spouse of the sole present beneficiary.
- Distributions by a will or intestate succession, unless to the decedent's spouse.
- Leases, if the total duration of the lease is more than 35 years, including the initial term and all options for renewal, or if the lease grants the lessee the right to purchase the property at the end of the lease for not more than 80 percent of the property's projected true cash value at the end of the lease. This only applies to the portion of the property subject to the lease described above.
- Transfers of more than a 50 percent interest in the ownership of a business, unless the ownership is gained through the normal public trading of shares of stock.
- Transfers of property held as a tenancy in common, except the portion of the property not subject to the ownership interest conveyed.
- A conveyance of an ownership interest in a cooperative housing corporation, except the portion of the property not subject to the ownership interest conveyed.

For complete descriptions of qualifying transfers, please refer to MCL Section 211.27a(6)(a-j).

Excerpts from Michigan Compiled Laws (MCL), Chapter 211

Section 211.27a(10): "... the buyer, grantee, or other transferee of the property shall notify the appropriate assessing office in the local unit of government in which the property is located of the transfer of ownership of the property within 45 days of the transfer of ownership, on a form prescribed by the state tax commission that states the parties to the transfer, the date of the transfer, the actual consideration for the transfer, and the property's parcel identification number or legal description."

Section 211.27(5): "Except as otherwise provided in subsection (6), the purchase price paid in a transfer of property is not the presumptive true cash value of the property transferred. In determining the true cash value of transferred property, an assessing officer shall assess that property using the same valuation method used to value all other property of that same classification in the assessing jurisdiction."

Penalties:

Section 211.27b(1): "If the buyer, grantee, or other transferee in the immediately preceding transfer of ownership of property does not notify the appropriate assessing office as required by section 27a(10), the property's taxable value shall be adjusted under section 27a(3) and all of the following shall be levied:

- (a) Any additional taxes that would have been levied if the transfer of ownership had been recorded as required under this act from the date of transfer.
- (b) Interest and penalty from the date the tax would have been originally levied.
- (c) For property classified under section 34c as either industrial real property or commercial real property, a penalty in the following amount:
 - (i) Except as otherwise provided in subparagraph (ii), if the sale price of the property transferred is \$100,000,000.00 or less, \$20.00 per day for each separate failure beginning after the 45 days have elapsed, up to a maximum of \$1,000.00.
 - (ii) If the sale price of the property transferred is more than \$100,000,000.00, \$20,000.00 after the 45 days have elapsed.
- (d) For real property other than real property classified under section 34c as industrial real property or commercial real property, a penalty of \$5.00 per day for each separate failure beginning after the 45 days have elapsed, up to a maximum of \$200.00.