

Public Land Auction

Eastern UP

August 8th, 2019

Chippewa and Luce Counties



Location:

Kewadin Casino
2186 Shunk Rd, Sault Ste. Marie, MI
49783

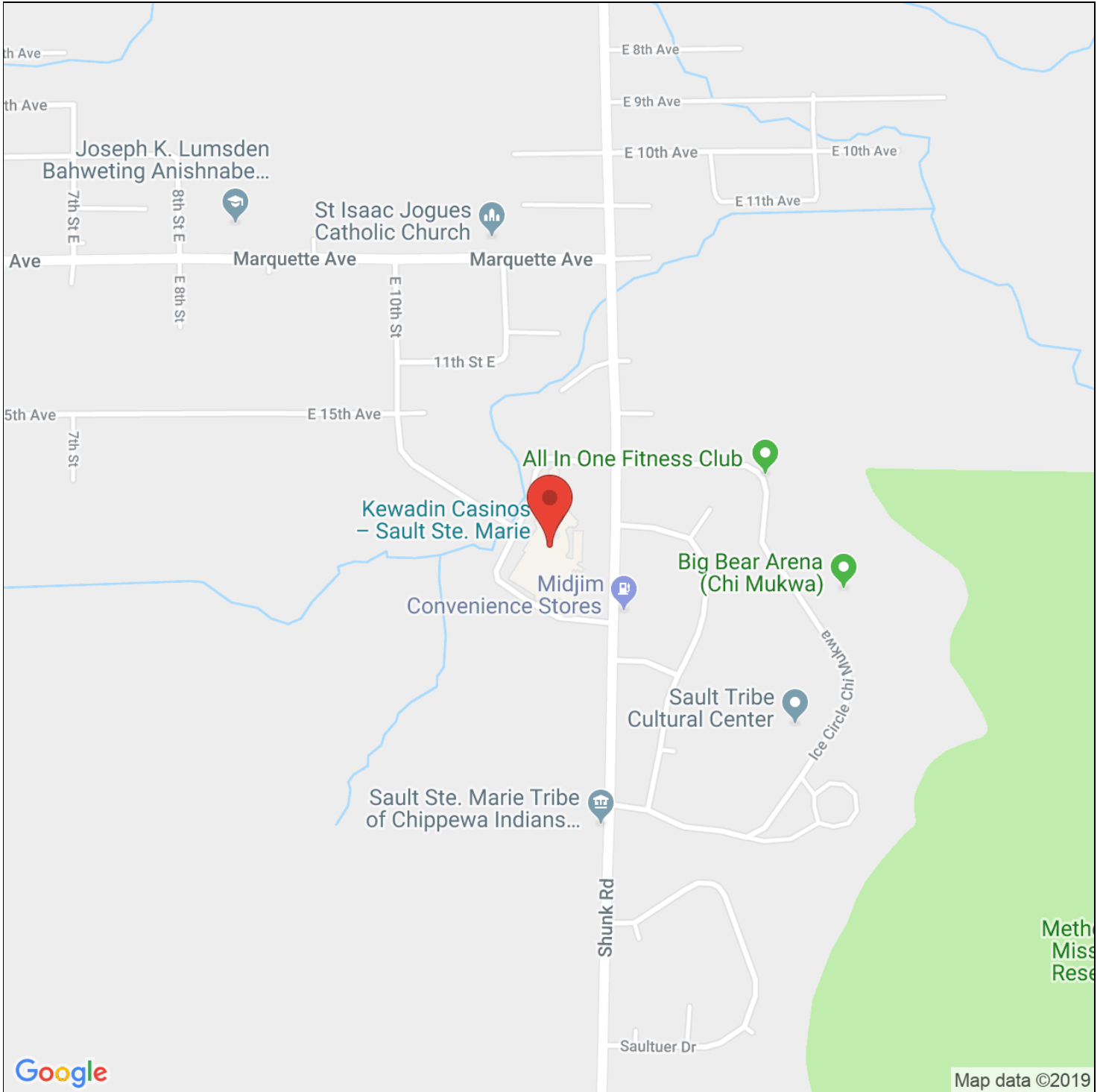
Time:

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

Kewadin Casino: 2186 Shunk Rd, Sault Ste. Marie, MI 49783





[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.*

2019 AUCTION SCHEDULE - ROUND 1

Diamond Lake Home 7/30/2019 Cassopolis, MI	Northeastern LP 8/1/2019 Alpena, MI	Northern Bay Area 8/2/2019 East Tawas, MI
Eastern U.P. 8/8/2019 Sault Ste. Marie, MI	Central U.P. 8/9/2019 Marquette, MI	Western U.P. 8/10/2019 Watersmeet, MI
North Central L.P. 8/12/2019 Gaylord, MI	West Central Lakeshore 8/13/2019 Manistee, MI	Wexford/Missaukee/Kalkaska 8/14/2019 Cadillac, MI
Clare / Gladwin 8/15/2019 Clare, MI	Lake 8/16/2019 Baldwin, MI	Mecosta / Osceola 8/17/2019 Big Rapids, MI
North Western L.P. 8/20/2019 Boyne Falls, MI	Bay / Tuscola 8/21/2019 Bay City, MI	Saint Clair 8/22/2019 Port Huron, MI
Monroe 8/23/2019 Monroe, MI	Kalamazoo / Barry 8/26/2019 Kalamazoo, MI	Calhoun 8/27/2019 Battle Creek, MI
Jackson 8/28/2019 Jackson, MI	Saint Joseph/Branch 8/29/2019 Coldwater, MI	Van Buren / Cass 8/30/2019 Decatur, MI
Central L.P. 9/4/2019 Owosso, MI	Saginaw 9/5/2019 Frankenmuth, MI	Genesee 9/6/2019 Flint, MI
Allegan / Ottawa 9/7/2019 West Olive, MI	Kent 9/9/2019 Grand Rapids, MI	Muskegon 9/10/2019 Muskegon, MI
Montcalm / Ionia 9/11/2019 Ionia, MI	Lapeer 9/12/2019 Lapeer, 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. Reservations

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.

Pursuant to state statutes, where the State of Michigan Department of Treasury is acting as FGU, deeds issued may contain the following reservations and stipulations:

- *"Excepting and reserving to the State of Michigan, all aboriginal antiquities including mounds, earthworks, forts, burial and village sites, mines or other relics and also reserving the right to explore and excavate for the same, by and through its duly authorized agents and employees, pursuant to the provisions of Part 761, Aboriginal Records and Antiquities, of the Natural Resources and Environmental Protection Act, Act 451 of the Public Acts of 1994, MCL 324.76101 to 324.76118 as amended."*
- *"Saving and reserving unto the People of the State of Michigan the rights of ingress and egress over and across all of the above-mentioned descriptions of land lying along any watercourse or stream, pursuant to the provisions of Part 5, Act 451, P.A. 1994, as amended, MCL 324.503, as amended."*

Additionally, the State may, in its discretion, reserve the mineral rights to offered property as follows:

- *"Saving and excepting and always reserving unto the said State of Michigan, all mineral, coal, oil and gas, lying and being on, within or under the said lands whereby conveyed, except sand, gravel, clay or other nonmetallic minerals with full and free liberty and power to the said State of Michigan, its duly authorized officers, representatives and assigns, and its or their lessees, agents and workmen, and all other persons by its or their authority or permission, whether already given or hereafter to be given at any time and from time to time, to enter upon said lands and take all usual, necessary, or convenient means for exploring, mining, working, piping, getting, laying up, storing, dressing, make merchantable, and taking away the said mineral, coal, oil and gas, except sand, gravel, clay or other nonmetallic minerals."*

If the State does not reserve mineral rights as described above, the State may nonetheless restrict the severance of mineral rights from offered property as follows:

- *"This conveyance hereby restricts the Grantee from severing oil, gas, mineral and other subsurface rights from the surface rights any time in the future. If the Grantee severs the subsurface rights from the surface rights, the subsurface rights will revert to the State of Michigan."*

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 recommend 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-liable 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.

Chippewa

Lot #	Lot Information	Address	Min. Bid	Sold For
1800	<p>Parcel ID: 002-064-004-00; Legal Description: SEC 14 T46N R1E PART OF NORTH 1/2 OF THE NORTHWEST 1/4 MORE PARTICULARLY DESCRIBED AS BEGINNING AT THE NORTHWEST CORNER OF SAID SECTION 14: THENCE N87°18'55"E ALONG THE NORTH LINE OF SAID SECTION 14 A DISTANCE OF 1238.42 FEET; THENCE S03°28'05"E A DISTANCE OF 438.15 FEET; THENCE S87°18'55"W A DISTANCE OF 938.00 FEET TO THE APPROXIMATE CENTERLINE OF SAILOR CREEK; THENCE THE FOLLOWING THREE COURSES ALONG THE APPROXIMATE CENTERLINE OF SAID SAILOR CREEK:~THENCE S42°25'00"W A DISTANCE OF 244.00 FEET; THENCE S27°35'00"W A DISTANCE OF 195.00 FEET; THENCE S58°23'01"W A DISTANCE OF 37.70 FEET TO THE WESTLINE OF SAID SECTION 14; THENCE N02°50'56"W ALONG SAID WEST LINE A DISTANCE OF 797.00 FEET TO THE POINT OF BEGINNING. (13.669 A M/L) Comments: Parcel fronts 797 feet on the east side of Riverside Drive and runs 1200+ feet deep. Part of the boundary follows the thread of Sailors Creek, which bisects the property. Water table here is high, but we notice newer construction nearby, so it may be permissible to build here with health department guidance. Level open lands. Nearby lands are farmed for hay and other grass crops.</p> <p>Summer Tax Due: \$83.44</p>	RIVERSIDE DR SAULT STE MARIE;	\$1,100	
1801	<p>Parcel ID: 003-028-003-20; Legal Description: SEC 28 T46N R5W PART OF SW 1/4 OF SW 1/4 BEG AT PT 466 FT E & 647 FT N OF SW COR SD SW 1/4 OF SW 1/4 TH N 176 FT TH E 400 FT TH S 176 FT TH W 400 FT TO POB. Comments: Parcel fronts 176' along the east side of Bennet Road, and runs 400 feet deep = 1.6 acres. There is an old mobile here, last occupied about 2006. It has collapsed and is beyond reasonable repair. Its had a bad roof for a while. Did not see a well, but there could be one here somewhere. Firm ground, should be approvable for a septic. Not far from Eckerman and 650 feet of M-123. Dangerous Building;</p> <p>Summer Tax Due: \$79.95</p>	10847 BENNET RD ECKERMAN;	\$1,400	
1803	<p>Parcel ID: 006-175-008-00; Legal Description: SEC 35 T42N R5E N 50 FT OF S 808 FT OF W 75 FT OF SW 1/4 OF NW 1/4. Comments: 50x75 foot parcel on East Channel Road on Drummond Island. Probably not large enough to build on, check with the zoning folks. May support rustic camping or have other recreational use!</p> <p>Summer Tax Due: \$22.08</p>	DRUMMOND ISLAND;	\$600	
1804	<p>Parcel ID: 006-580-003-00; Legal Description: BAILEY-HAKEN PLAT LOTS 3 & 4. Comments: DRUMMOND ISLAND. Parcel fronts 120' along Maxton Road, and runs 150' feet deep. Contains a 24x24ish two car garage size structure that has mostly been used as a shop. There was a home on this parcel that burned, and some of the rubble (and fire damage evidence) remains to clean up. We surmise that there is a well and septic here, but cannot attest to their condition or sufficiency. There is a toilet here ... but it's not attached ... It's just sitting there. No plumbing in this building. There is a rear addition to the building that has collapsed, and also a couple of abandoned pickup trucks on the parcel as well as a good deal of general debris. There are neighboring buildings on the parcel to the east that are NOT on this parcel. The only structure included is the red garage type building.</p> <p>Summer Tax Due: \$159.73</p>	30218 MAXTON RD DRUMMOND ISLAND;	\$1,500	
1805	<p>Parcel ID: 006-612-059-00; Legal Description: SEC 16 T42N R6E DEER TRACK CONDOMINIUM REPLAT #3 UNIT 59 & ADJ LIMITED COMMON ELEMENTS Comments: Site condo lot in Section 20 at the Deer Track site condominium development. No improvements on the parcel. GIS coordinates N 46.025112, W - 83.71069. You'll want to review the condominium requirements, bylaws and fees prior to bidding! Condo Subdivision "site Condo";</p> <p>Summer Tax Due: \$157.15</p>	Deer Track Lane;	\$2,300	

1806	<p>Parcel ID: 009-082-011-00; Legal Description: SEC 32 T44N R1E A PIECE OF LAND 1/2 A SQ IN SE COR OF SE 1/4 OF SE 1/4. . .50 A. Comments: Parcel is 147' square, and sits at the NW corner of the intersection of East Gogomain Road and Pennington Road. Level, open land. It is fenced and appears to be used by a neighbor ... both roads are paved and county maintained.</p> <p>Summer Tax Due: \$38.03</p>	E Gogomain at Pennington Road;	\$900	
1807	<p>Parcel ID: 009-468-011-00; Legal Description: TAYLOR LBR CO ADD TO PICKFORD LOTS 11 -20 INCL BLK 8. Comments: Parcel is 470' feet (east-west) x 161' feet (north-south). Sits a couple hundred feet south of Church Street in Pickford, and there is no improved road to it, tho there is a platted street shown on maps. Would be a great pick up for a neighbor, or put in the road and develop it yourself!</p> <p>Unimproved Roads;</p> <p>Summer Tax Due: \$111.30</p>	(Unimproved) Frances Street;	\$1,500	
1808	<p>Parcel ID: 013-014-015-00; Legal Description: SEC 14 T47N R1E PART OF GOV'T LOT 6 (SHAWANO PT) BEG AT A PT 264 FT S OF NE COR GOV'T LOT 6 TH W 746 FT TO RD TH SELY ALONG RD 302 FT TH E PARA TO N LINE 656 FT TO THE E LINE GOV'T LOT 6 TH N 290 FT TO BEG (LOT 2 OF SHAWANO POINT UNREC PLAT). 4.7 A M/L. Comments: There are no improved roads in this entire section (square mile of land). USGS topographical maps indicate that this area is mostly marshlands, but there may be some uplands on the eastern half of this parcel if you can get to it. Roughly 300 feet (north-south) x 700 (average) (east-west) in size. No Power In Area; No Road Access;</p> <p>Summer Tax Due: \$137.13</p>	(Off) S Whitehead Road;	\$2,300	
1810	<p>Parcel ID: 013-024-028-00; Legal Description: SEC 24 T47N R1E PART OF GOV'T LOT 1 BEG AT A PT INWLY LINE OF TWP RD RUNNING N & S GOV'T LOT 1; 244 FT N OF S LINE GOV'T LOT 1 THEN W PAR TO S LINE 470 FT TO SHORE LINE ST MARY'S RIVER TH N ALONG SH LINE 50 FT E 470 FT TO W LINE CO RD TH S 50 FT TO BEG. Comments: Parcel fronts 50 feet on West Shore Drive and runs 470 feet to the banks of the St Marys River. The lands are lower near the water, gradually running to uplands near the road. You'll want to consult the local health department about septic system requirements here. Also note there is another parcel directly across the road (sale 1811) that could be used as drainfield siting. Beautiful western sunsets over the river from this parcel!</p> <p>Summer Tax Due: \$66.26</p>	West Shore Drive;	\$1,700	

1811	<p>This lot is a "bundle" comprised of 2 parcels</p> <p><i>(1 of 2)</i> Parcel ID: 013-024-030-00; Legal Description: SEC 24 T47N R1E PART OF GOV'T LOT 1, BEG AT A PT IN E LINE OF ROAD RUNNING S THROUGH GOV'T LOT 1, A DISTANCE OF 244 FT NLY FROM ITS INTER WITH THE S LINE OF SD GOV'T LOT 1 TH NLY ALONG THE E LINE OF SD RD 55 FT TH ELY PAR WITH THE S LINE OF SD LOT 1 130 FT TH SLY PAR WITH E LINE OF SD RD55 FT TH WLY PAR WITH THE S LINE OF GOV'T LOT 1 130 FT TO BEG. Comments: Sale includes two adjacent parcels that are 100' x 130' together. There is a cruddy old collapsing house here beyond logical condition to repair. The value here is in the land. Please note that sale 1810 is riverfrontage on the St Marys and directly across the street. Build here and dock your boat over there! Dangerous Building;</p> <p><i>(2 of 2)</i> Parcel ID: 013-024-033-00; Legal Description: SEC 24 T47N R1E PART OF GOV'T LOT 1, BEG AT A PT 530 FT E FROM ST MARY'S RIVER & ALONG A LINE RUNNING E & W & PAR WITH & 344 FT N OF THE S LINE; TH E ALONG SD LINE 130 FT TH S AT RT ANGLES WITH SD N LINE 45 FT TH W PAR WITH FIRST MENTIONED LINE 130 FT M/L TO E LINE OF LAKE SHORE RD TH NLY ALONG SD RD 45 FT TO BEG. .13 A. Summer Tax Due: \$10.18</p>	West Shore Drive; SAULT STE MARIE;	\$900	
1813	<p>Parcel ID: 013-086-008-00; Legal Description: SEC 36 T48N R1E BEGAT A PT IN S LI SD SEC 36 486 FT W ALG SD LI FR SE COR SD SEC SD POB BEING THE ELY END OF THOSE PREMISES CONVEYED BY DEED FROM JOHN MASTAW & WF TO ALEX MASTAW,RUN TH ALG S SIDE OF SD SEC 200 FT TH N 32 DEG E 150 FT TO A PT IN NLY LI OF PREMISES CONVEYED IN DEED REFERRED TO ABOVE TH S 51 DEG E 212 FT TO BEG EXC SLY 33 FT RESERVED FOR PUBLIC HWY. .40 A. Comments: Triangular parcel on a seasonal road on Sugar Island. 4/10ths of an acre more or less. There are thru-the-trees views of Masta Bay here, which could probably be further developed. There is noticeable surface water in some areas here. You'll want to consider the topography as you contemplate your use. Seasonal Road; Summer Tax Due: \$30.67</p>	East Sappi Road (seasonal);	\$750	
1814	<p>Parcel ID: 014-125-003-00; Legal Description: SEC 25 T46N R3W W 1/2 OF NE 1/4 & E 1/2 OF NW 1/4. 160 A. Comments: This is a 2640' x 2640' square parcel that's 1/2 mile on each boundary, with a half mile of paved road frontage on Goldade Road near Brimley. The front (north) half of the parcel is lightly wooded, with a denser mix of evergreen and softwoods toward the rear. Not much into the parcel in the way of roads other than one that is pretty mooky right now from the wet spring. It's a long wait for a towtruck out here ... USGS maps indatate that these lands are 100% uplands. This is NOT a swamplot its pretty nice property! The property is bisected by McMachen Creek. Perfect deer and wildlife habitat! Deer camp! Summer Tax Due: \$443.79</p>	Goldade Road;	\$5,700	
1815	<p>This lot is a "bundle" comprised of 2 parcels</p> <p><i>(1 of 2)</i> Parcel ID: 014-456-001-00; Legal Description: PLAT OF VILLAGE OF SUPERIOR LOT 1 BLK 6. Comments: Older updated single wide on a double lot just south and east of Brimley. Unit seems to have a good roof and solid floors. There is an extra lot adjacent that has been used for parking and camping in the past. In overall solid condition, with an enclosed attached porch. Topography rolls downhill steeply to a creek on the south. A beautiful, quiet hideaway waiting for a new family! Roughly 88' x 149' combined.</p> <p><i>(2 of 2)</i> Parcel ID: 014-456-002-00; Legal Description: PLAT OF VILLAGE OF SUPERIOR LOT 2 BLK 6. Summer Tax Due: \$231.61</p>	7094 S. MAIN ST BRIMLEY; 7094 MAIN ST BRIMLEY;	\$5,900	

1817	Parcel ID: 016-215-060-00; Legal Description: SEC 15 T49N R6W N 1/2 OF NW 1/4 OF SE 1/4 EXC S 2 A. 18 A. Comments: Parcel is marshland. 594' (north-south) x 1320' x (east-west) = 18 acres more or less. It sits off N Whitefish Point Road several hundred feet and has no improved road frontage. No Road Access; Summer Tax Due: \$93.66	(Off) N Whitefish Point Road;	\$1,500	
1818	Parcel ID: 016-283-014-00; Legal Description: SEC 33 T50N R6W S 1/2 OF S 1/2 OF SW 1/4. 40 A. Comments: Parcel is a rectangular 40, 660' x 2640' feet in size. It is a challenging piece to get to, and has tough terrain as well as being bisected by creeks and marshlands in several spots. Located off N Widewater Road, but has no improved road frontage No Road Access; Summer Tax Due: \$120.09	(Off) N Wide Water Road;	\$1,800	
1819	Parcel ID: 016-374-047-00; Legal Description: SEC 24 T48N R7W E 1/2 OF E 1/2 OF GOV'T LOT 8. Comments: We have two parcels, being sold as sales 1819 and 1820, that are near each other, but not adjacent on the Tahquamenon River. This is BEAUTIFUL remote river frontage, but it's real tough to get to it this time of year. Access is off M-123 on W Curleys Blvd ... but you'd better be well prepared to get back in there, because the roads are a rutted muddy mess. We spent over half an hour trying to get up the road before finally throwing in the towel after getting stuck a couple times. In dryer weather this may be less challenging, but it's no place for your PT Cruiser. Parcel has 330' feet of pristine frontage on the river and USGS topo maps indicate that this is entirely uplands and not marshy property. Do not miss the opportunity to score these rare recreational parcels. No Power In Area; Summer Tax Due: \$123.79	(Off) W Curleys Boulevard;	\$1,900	
1820	Parcel ID: 016-374-048-00; Legal Description: SEC 24 T48N R7W E 1/2 OF W 1/2 OF GOV'T LOT 8. Comments: We have two parcels, being sold as sales 1819 and 1820, that are near each other, but not adjacent, on the Tahquamenon River. This is BEAUTIFUL remote river frontage, but it's real tough to get to it this time of year. Access is off M-123 on W Curleys Blvd ... but you'd better be well prepared to get back in there, because the roads are a rutted muddy mess. In dryer weather this may be less challenging, but it's no place for your PT Cruiser. Parcel has 330' feet of pristine frontage on the river and USGS topo maps indicate that this is entirely uplands and not marshy property. Do not miss the opportunity to score these rare recreational parcels. No Power In Area; Summer Tax Due: \$123.79	(Off) W Curleys Blvd;	\$1,900	
1821	Parcel ID: 051-009-003-00; Legal Description: EASTERDAY'S SUBD OF PLC 101 & 102; NLY 40 FT OF ELY 80 FT OF LOT 3. Comments: Abused three bedroom home needs some attention. Has been occupied until mid-May 2019. Grubby, grubby, grubby. This is a dirty girl. Some food garbage but mostly just years of lack of cleaning. It also has one thing we have never seen in many years of doing this: A crapper in the kitchen (!) Three bedrooms and a bath up. Basement has exterior entrance. Comes with collection of man-stuff (car parts, underwear, booze bottles) and years of collected cast off to remove. Steel roof does not appear to have leaks. With some elbow grease, this one is rehab-able. HAs wood burning stove. Electric service buried in the basement somewhere (we think). Summer Tax Due: \$662.10	308 KIMBALL ST SAULT SAINTE MARIE;	\$3,900	
1822	Parcel ID: 051-030-027-10; Legal Description: SEC 8 T47N R1E PLC NO. 157 BEG AT A PT IN W LN OF SEYMOUR ST AND N LN OF MARQUETTE AVE; TH W 125 FT TO POB; TH W 50 FT; TH N 100 FT; TH E 50 FT; TH S 100 FT TO POB. 0.115 AC +/- Comments: Near the NW corner of the intersection of Marquette Avenue and Seymour. 50' wide x 100' deep. There is surface water here ... but we also notice new construction nearby, so apparently it is permissible in this area. Municipal utilities and natural gas here. Summer Tax Due: \$39.18	MARQUETTE AVE SAULT SAINTE MARIE;	\$1,500	

1823	<p>Parcel ID: 051-064-019-10; Legal Description: SEC 14 T47N R1W PRT OF TH SE1/4 OF TH SW1/4; BEG AT TH S1/4 COR SD SEC; THE S 87DEG 33'39" W 100.06FT; TH N 00DEG 29'46" W 1074.74FT; TH N 64DEG 15'51" W 474.74 FT; N 88DEG 09'24" E 216FT; TH S 64DEG 15'51" E 345FT TO N-S 1/4 LN SD SEC; TH S 00DEG 29'46" E 1133.55FT TO POB. 3.48 AC+/- Comments: Yet another first: This is a pile of thousands of crushed Bud Lite bottles (with a little bit of something green mixed in for effect). Parcel is a long, narrow strip of land running from Three Mile Road near Norhtern Gravel, and then a dogleg runs off to the northwest. Its difficult to say exactly where the parcel boundaries are without a survey, but this is essentially a boneyard with piles of glass bottles, pallets, asphalt and miscellany.</p> <p>Summer Tax Due: \$196.23</p>	THREE MILE RD SAULT SAINTE MARIE;	\$1,400	
1824	<p>Parcel ID: 051-078-030-00; Legal Description: ADAMS BROS ADDITION LOTS 29 & 30 & S 1/2 ADJ ABAND ALLEY BLK 8. 0.269 AC +/- Comments: SIX bedrooms in the older frame home in the Soo. There is an old home at the core of this one that has been added onto at least once. The work was not well executed (especially the roof lines) and as a result the upper floor has become infested with pigeons. Numerous doors here have been boarded over inside the house to try to coop the pigeons into portions of the house ... and then they finally just boarded off the whole upper floor before finally surrendering and moving out. There is also evidence of some roof leakage. This house is very unsanitary and could cause illness (or even death) if not properly cleaned. It is not a quick flip house. It's more of a pig with lots of lipstick. Vinyl siding is only skin deep. The floors here bob and weave. We believe there is a crawlspace but we did not see it during our cursory examination. Furnace and water heater are both present but in disrepair. Newer 200A electrical service. This one needs work but is a large home. Corner lot across the street from a school and near the Casino. Sanitation Issues And Garbage;</p> <p>Summer Tax Due: \$1,440.02</p>	1229 MARQUETTE AVE SAULT SAINTE MARIE;	\$7,300	
1825	<p>Parcel ID: 051-175-001-00; Legal Description: BLANKS ADDITION LOTS 1-28 INCLUSIVE, BLK 5. 3.361 AC +/- Comments: 28 platted lots ... all of Block 5 of Blanks addition. 275' x 660' more or less. Access is from the extension of 18th Street off John Avenue. There is the remnant of an old building at the site, now just a concrete slab. Appears to be some level buildable land here, in a somewhat secluded location inside the city limits.</p> <p>Summer Tax Due: \$211.20</p>	JOHN ST SAULT SAINTE MARIE;	\$1,400	
1826	<p>Parcel ID: 051-331-029-30; Legal Description: EUREKA ADDITION N 31 FT LOT 29 BLK 2. Comments: Parcel is 31' x 50' in size. Sits at the intersection of two alleys and appears to have been used as a part of the yard of the house to the north in the past. Some debris here to clean up.</p> <p>Summer Tax Due: \$19.51</p>	(Off) SHERIDAN DR SAULT SAINTE MARIE;	\$500	
1827	<p>Parcel ID: 051-335-009-00; Legal Description: EVERETT BROS SUBD LOT 9 AND N 15 FT LOT 10 BLK 5. Comments: 2 bedroom, one bathroom mid-century ranch with a fenced yard and low maintenance vinyl siding. Has newer architectural profile roof shingle. Maple floors and classic coved plaster ceiling cornice in the living room. Modern furnace and water heater. House is on a crawlspace but we did not find its access (if there is one). There is a crack in the SW corner of the living room wall, but we did not see a defect in the exterior of the foundation to explain it. The foundation is a little loose along the front wall, but that did not transmit inside the bedroom area above the floor at all. Older 60A electric service. Has been vacant since spring 2018.</p> <p>Summer Tax Due: \$1,016.95</p>	911 LIZZIE ST SAULT SAINTE MARIE;	\$5,300	

1828	Parcel ID: 051-343-012-00; Legal Description: EVERETT AND EVELANDS SUBD LOTS 12 TO 24 INCL BLK A. Comments: Marshy lands. Roads platted, but never improved. Recreational use only. Wetland Indicators; Unimproved Roads; Summer Tax Due: \$153.27	8TH AVE SAULT SAINTE MARIE;	\$1,400	
1829	Parcel ID: 051-435-010-00; Legal Description: LAKE SHORE SUBD NO 2 LOT 10 BLK 5. 0.459 AC +/- Comments: Half-acre parcel is just 2 blocks from the shores of Lake Superior, in an area of newer well-kept homes. There is a built up cleared building site and driveway cut in, but no culvert. Municipal water is here, probably sewer as well (you may want to check the latter). Nicely wooded lot. Summer Tax Due: \$184.62	SOUTH DR SAULT SAINTE MARIE;	\$4,400	
1830	Parcel ID: 051-534-037-00; Legal Description: MARTYN AND STUARTS ADD LOTS 37 THRU 39 INCL BLK 4; INCL S 1/2 OF ALLEY VACATED 1/28/2016 Comments: 75' wide lot, runs 116' deep. Marshy soils and some surface water here. Not far from the Casino. Municipal water and sewer here. Wetland Indicators; Summer Tax Due: \$49.07	10TH AVE SAULT SAINTE MARIE;	\$650	
1831	Parcel ID: 051-538-009-00; Legal Description: MARTYN AND STUARTS ADD LOTS 9 AND 10 ALSO N 1/2 VAC ADJ ALLEY BLK 8. Comments: 50' wide lot, runs 116' deep. Marshy soils and some surface water here. Not far from the Casino. Municipal water and sewer here. Summer Tax Due: \$40.38	10TH AVE SAULT SAINTE MARIE;	\$600	
1832	Parcel ID: 051-542-002-00; Legal Description: MARTYN AND STUARTS 2ND ADD LOTS 2 TO 3 INCL Comments: Vacant parcel in an area of well maintained and newer homes. Summer Tax Due: \$37.15	SPRUCE ST SAULT SAINTE MARIE;	\$1,200	
1833	Parcel ID: 051-562-021-00; Legal Description: JOHN MC NAUGHTONS ADD LOTS 21 AND 22 BLK 2. Comments: Marshy lands. Roads platted, but never improved. Recreational use only. Wetland Indicators; Unimproved Roads; Summer Tax Due: \$14.97	17TH AVE SAULT SAINTE MARIE;	\$500	
1834	Parcel ID: 051-765-005-00; Legal Description: ST PAUL ADDITION LOT 5 BLK 15. Comments: Marshy lands. Roads platted, but never improved. Recreational use only. Wetland Indicators; Unimproved Roads; Summer Tax Due: \$4.89	ST PAUL ADD SAULT SAINTE MARIE;	\$450	
1835	This lot is a "bundle" comprised of 2 parcels (1 of 2) Parcel ID: 051-772-007-00; Legal Description: W C TETERS ADDITION LOT 7 & 8 BLK 2. Comments: Marshy lands. Roads platted, but never improved. Recreational use only. Wetland Indicators; Unimproved Roads; (2 of 2) Parcel ID: 051-772-009-00; Legal Description: W C TEETERS ADD LOTS 9 THRU 11 BLK 2. Summer Tax Due: \$24.96	DAKOTA ST SAULT SAINTE MARIE; DAKOTA ST SAULT SAINTE MARIE;	\$900	

1837	<p>This lot is a "bundle" comprised of 2 parcels</p> <p>(1 of 2) Parcel ID: 051-810-021-00; Legal Description: A B WILGUS ADD LOT 21 BLK 10 PLUS S 1/2 ADJ VAC E/W ALLEY Comments: Marshy lands. Roads platted, but never improved. Recreational use only. Wetland Indicators; Unimproved Roads;</p> <p>(2 of 2) Parcel ID: 051-810-022-00; Legal Description: A B WILGUS ADD LOT 22 AND 23 BLK 10 PLUS S 1/2 ADJ VAC E/W ALLEY Summer Tax Due: \$30.10</p>	13TH AVE SAULT SAINTE MARIE; 13TH AVE SAULT SAINTE MARIE;	\$950	
1839	<p>Parcel ID: 051-811-017-00; Legal Description: A B WILGUS ADD LOT 17 BLK 11. Comments: 40' wide lot, runs 125' deep. Not far from the Casino. Municipal water and sewer here. Is 40' east of 10th Street Summer Tax Due: \$30.24</p>	14TH AVE SAULT SAINTE MARIE;	\$500	
1840	<p>Parcel ID: 051-812-024-00; Legal Description: A B WILGUS ADD LOTS 24 TO 27 INCL BLK 12. Comments: Marshy lands. Roads platted, but never improved. Recreational use only. Wetland Indicators; Unimproved Roads; Summer Tax Due: \$40.38</p>	14TH AVE SAULT SAINTE MARIE;	\$600	
1841	<p>Parcel ID: 051-812-028-50; Legal Description: A B WILGUS ADD N 1/2 OF LOTS 28 AND 29 BLK 12. Comments: This small trailer has seen better days, but still stands out in robin's egg blue. Just down the street from the casino on Shunk Rd, you can walk to the buffet for breakfast! Summer Tax Due: \$48.52</p>	1940 SHUNK RD SAULT SAINTE MARIE;	\$650	
1842	<p>Parcel ID: 051-847-013-00; Legal Description: WILSONS ADDITION LOT 13 BLK 7. Comments: 40' x 125' lot with a small mid-century one story frame home. This is a delightful, bright little place with 2 bedrooms, maple floors and knotty pine accents. Newer gas forced air heat. Laundry and mud rooms. Roof and foundation both appear to be in excellent condition. Vinyl siding for low maintenance. Summer Tax Due: \$703.06</p>	1011 7TH AVE SAULT SAINTE MARIE;	\$3,000	
1843	<p>This lot is a "bundle" comprised of 2 parcels</p> <p>(1 of 2) Parcel ID: 001-483-049-00; Legal Description: SEC 32 T47N R5W MCNEARNEY LAKE PLAT #3 LOT 49 Comments: McNearney Lake is a small community of summer cottages near Eckerman, just a few miles north of M-123. This sale includes TWO lakefront lots with tremendous bluff views of this sandy bottomed lake. This foreclosure was legally contested in 2018 and the county prevailed, so title is cleared. The cottage has two small bedrooms and is spartan in design. A tremendous weekend place! There has been a lot of excavation done on these lots, perhaps with the thought of making an access drive to the lake ... it is incomplete. The soils here are very well drained sand and gravel. WE assume there is a well and septic here, but did not located them during our visit. PLEASE BE AWARE that the former owner still has a residence NEXT DOOR and you should limit your visits to the grounds and exterior. They still have personal property inside this cottage and you might get some feedback if you are found inside. This is a tremendous opportunity for purchase a delightful little summer cottage on a pristine UP lake! There is an active owners association here that includes maintaining the private roads. We assume there are fees and bylaws that you will want to locate and review. Personal Property;</p> <p>(2 of 2) Parcel ID: 001-483-050-00; Legal Description: SEC 32 T47N R5W MCNEARNEY LAKE PLAT #3 LOT 50 Summer Tax Due: TBA</p>	28101 MAPLE LN ECKERMAN; 28115 MAPLE LN ECKERMAN;	\$11,250	

Luce

Lot #	Lot Information	Address	Min. Bid	Sold For
4100	Parcel ID: 001-001-033-1100; Legal Description: SEC 33 T46N R11W BEG 450' E OF SE COR OF LOT 10 BLK11 OF TOWN OF MC MILLAN, TH E TOE LN OF SW 1/4 OF NE 1/4, TH N 158', THW TO PT N OF POB, TH S TO POB. Comments: Parcel is 158' x 660' +/- in size. (You may wish to verify this with local records). Sits just north of M-28 at the eastern edge of McMillan. It does not front on the road and has no improved access, and sits about 5 feet below road grade. No Road Access; Summer Tax Due: \$63.19	(Off) M-28 a/k/a Main Street, McMillan;	\$1,000	
4101	Parcel ID: 001-100-014-1600; Legal Description: LOTS 16-17-18-19-20 BLK 14 TOWN OF MC MILLAN. Comments: This unit has been occupied until mid May 2019, so there should not be any freeze damage issues with plumbing, but we cannot guarantee that. There are still personal property items and vehicles here. The front porch has collapsed and will need replacement or removal. 150x130 corner lot at the SW corner of Main and Amy Streets in McMillan, both paved streets. The legal address of 22435 Main Street/M-28 is not displayed on the building. Vinyl sided for low maintenance, there is an attached 1.5 car garage. This appears to be in very merchantable condition and would not require much work to make ready to move in. Personal Property; Summer Tax Due: \$235.93	22435 M-28 MCMILLAN;	\$2,100	
4102	Parcel ID: 003-003-025-2300; Legal Description: SEC 25 T46N R10W ~W 8 A OF W 1/2 OF SW 1/4 OF NE 1/4 S OF DSS & A RY R/W. 8 A. Comments: Open, level tillable lands at the NE corner of the intersection of CR 372 (Truman Street) and Stephenson Road. Dry, level lands here. Sale 4113 is due west of this parcel across Stephenson Road. Summer Tax Due: \$107.43	CR 372/Truman Street @ Stephenson Road;	\$1,200	
4103	Parcel ID: 003-007-010-0500; Legal Description: SEC 10 T48N R8W NE 1/4 OF SE 1/4. 40 A. Comments: Small rustic cabin with some fairly modern foundation work. No power or well, but there is phone here! The 40 acre parcel is a square 1320', with a small sliver across M-123 on the other side of the road. It is predominately marshlands/recreation property and is bisected by Callum Creek. It is densely wooded and brushy land. Excellent wildlife habitat! There are uplands near the road ... should be capable of percing for a septic, but you'll wanna check with the health department folks. The structure appears to be solid and ready for your updating. No wiring. We did not see a well. Circle drive. No Power In Area; Summer Tax Due: \$235.49	26099 M-123 NEWBERRY;	\$1,800	
4104	This lot is a "bundle" comprised of 2 parcels (1 of 2) Parcel ID: 003-107-000-0900; Legal Description: LOTS 9 & 10 BLK 7 TOWN OF DOLLARVILLE. Comments: Two parcels here. Dollarville location. Contains a cute little one roomer that has had power service in the past. It appears to be maintained by a neighbor that has a camper stored there (maybe?) and is mowing the lot. We do not have title to the camper and it is not part of this sale. Together the parcels equal 120' x 130' in size. Both road frontages are paved. Personal Property; (2 of 2) Parcel ID: 003-107-000-1100; Legal Description: LOT 11 BLK 7 TOWN OF DOLLARVILLE. Summer Tax Due: \$52.77	8298 THOMPSEN ST NEWBERRY; 8298 THOMPSEN ST NEWBERRY;	\$1,600	

4106	Parcel ID: 003-108-000-0400; Legal Description: LOTS 4, 5, 10, 11, 12 & 13 BLK 8 TOWN OF DOLLARVILLE. Comments: Irregular shaped parcel runs from Dollarville Road (CR 405) to Dollar Street at the rear. Older wood frame home has some evidence of still being occupied. There is a good amount of debris here to be removed, and some personal property as well (trailers, misc) as well. You may want to verify with local records where the boundaries are and what structures and personal property are or are not on this parcel. Parcel has 80 feet on Dollarville Road, and 160 feet along Dollar Street to the south. Rear portion of parcel is brushy. Home has a shingled roof. Occupied; Personal Property; Dnvi; Summer Tax Due: \$155.23	8666 N CO RD 405 NEWBERRY;	\$1,400	
4107	Parcel ID: 004-002-007-1700; Legal Description: SEC 7 T45N R9W E 68' OF OF SE 1/4 OF NE 1/4 OF NW 1/4. 1.03 A M/L. Comments: We're not able to tell why this parcel was individually created, other than thinking it could be the result of a survey or description oversight. It's not a road or other access strip and appears to be landlocked and fully wooded. 68' feet wide by 1320' long. No Road Access; Summer Tax Due: \$31.59	(Off) CR 458/408;	\$800	
4108	Parcel ID: 004-002-020-3100; Legal Description: SEC 20 T45N R9W~ N 1/2 OF SW 1/4 OF SE 1/4 EXC W 238' & EXC N 208' OF E 209' OF W447'. 14.70 A. Comments: Parcel is irregular in shape. Lies east of several properties that front along S. Airport Road east of Newbery. USGS topo maps show an access road, but "it's not there" on the ground. There is a survey of the area recorded at Liber 169 Page 733, however it does not define an easement. No Road Access; Summer Tax Due: \$117.60	(Off) S Airport Road, Newberry;	\$1,200	
4109	Parcel ID: 004-003-001-8305; Legal Description: SEC 1 T45N R10W COM 714' E & 173' N OF SW COR OF SW 1/4 OF NW 1/4, TH N 120', TH W 100', TH S 120', TH E 100' TO POB. .275 A. Comments: It appears that a home was removed from this site. All that remains is a block foundation and a concrete driveway. The neighbors have been dumping leaves and brush into the foundation hole for some time and it's nearly full. There is natural gas and municipal water here. Summer Tax Due: \$41.87	13873 ROSEMARY LN NEWBERRY;	\$1,200	
4111	Parcel ID: 004-003-023-0350; Legal Description: SEC 23 T45N R10W ~PRT OF NW 1/4 OF NE 1/4 COM @ NW COR OF NW 1/4 OF NE 1/4, TH EALG CO RD 460 160', TH S 600', TH W 160', TH N 600' TO POB. 2.2 A. Comments: 160' along Twin Lakes Road (CR 460) and runs 600 feet deep. Our measurement indicates that there is a driveway cut into this parcel and that it may have been used for rustic camping in the past. There is a small storage shed here as well that we believe is on this parcel. You may wish to verify these observations as we did not have a survey available to review. Nicely wooded parcel in a beautiful recreation area. Paved road. Be aware that there is NO POWER here. No Power In Area; Summer Tax Due: \$303.35	Twin Lakes Road / County Road 460;	\$2,200	
4112	Parcel ID: 041-003-250-1300; Legal Description: SEC 25 T46N R10W~E 100' OF W 845' OF N 150' OF NW 1/4 OF NW 1/4 & E 100' OF W945' OF N 290' OF NW 1/4 OF NW 1/4. Comments: Older frame structure built on soft soils. Has been vacant for some number of years and some windows are boarded. Signs of vandalism. From the road you can see a sag in the middle front wall, and peering through the windows it's obvious that the center of the structure is sinking into the mook. High water table here, and the crawlspace is visibly full of groundwater. . Parcel is 100' x 290' in size. The value is in the land ... not the structure. We could not see that it has ever had electric service no meter base that we could see. Structural Issues; Summer Tax Due: \$234.90	13841 E CO RD 462 NEWBERRY;	\$2,300	

4113	Parcel ID: 041-003-250-2500; Legal Description: SEC 25 T46N R10W E 1/2 OF SE 1/4 OF NW 1/4 LYG S OF DSS & A ROW AND N & E OF EXTENSION OF VULCAN STREET. Comments: Parcel is located due west of sale 4102, just across Stephenson Road. This is level, open tillable fairly dry land that fronts on two gravel roads. Summer Tax Due: \$148.51	County Road 372 / Truman Blvd @ Stephenson Road;	\$2,100	
4114	Parcel ID: 041-003-260-0300; Legal Description: SEC 26 T46N R10W ~BEG 116.5' S OF NE COR OF NE 1/4 OF NE 1/4, TH W 396.5', TH S100', TH E 396.5', TH N 100' TO POB IN VILLAGE OF NEWBERRY. Comments: Parcel fronts 100 feet on the west side of M-123, and runs 396.5 feet deep. Cruddy old mobile on the parcel ... and you can't "shut the front door", because there isn't one! No front door. No back door. No power meter but it DOES HAVE DIRECTV! Located at the north end of Newberry ... at least it still has the tongue on the trailer so that you can recycle it! Municipal water is available here. Summer Tax Due: \$57.49	8895 M-123 NEWBERRY;	\$1,300	
4116	Parcel ID: 041-206-070-5600; Legal Description: W 102 FT OF E 474 FT OF OUTLOT A BLK 7 FIFTH ADD TO VILLAGE OF NEWBERRY. Comments: There were several homes in this area in the past ... most have been removed. This parcel still features "the hole" where the foundation was, with some stonework still evident. Slopes away from the road. Paved street with municipal water service available. Summer Tax Due: \$120.06	W Harrie Street;	\$1,600	
4117	Parcel ID: 041-206-220-0800; Legal Description: LOT 8 BLK 22 FIFTH ADD OF VILLAGE OF NEWBERRY. Comments: The garage on this home has collapsed, probably under snow load. It appears to be structurally independent of the main home structure, and could be removed or replaced without much interference to the integrity of the main building. It did take the power service down with it ... and it appears the panelboard was removed ... so it will need a new electrical service as well. Overall it's grubby, a couple of broken windows and there is a lot of debris here, but it certainly has potential for rehabilitation. 60' x 131' lot at the intersection of Victory Way and Washington ... Roof and siding are in decent repair ... natural gas here. It appears that this is an older small home that was added on to as the foundation is of two different types and ages ... and we believe this has a crawlspace as opposed to a full basement. Dnvi; Structural Issues; Summer Tax Due: \$153.64	414 W VICTORY WAY NEWBERRY;	\$2,900	

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.