

# Public Land Auction

Wexford / Missaukee / Kalkaska

*August 14th, 2019*

Kalkaska, Missaukee, and Wexford Counties



***Location:***

Cherry Grove Event Center  
5676 East M-55, Cadillac, MI 49601

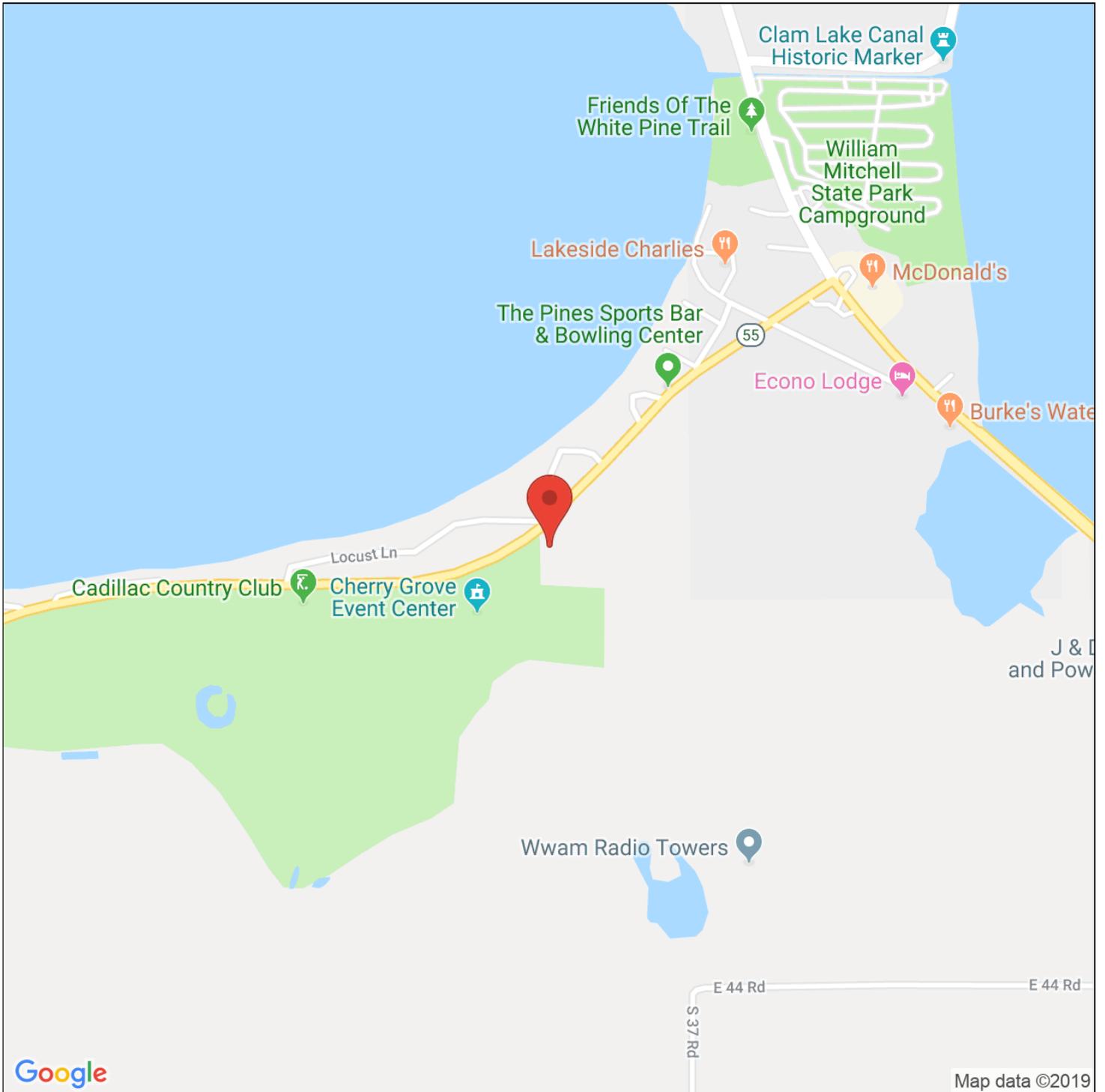
***Time:***

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

Cherry Grove Event Center: 5676 East M-55, Cadillac, MI 49601





[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

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

# Kalkaska

Lot #	Lot Information	Address	Min. Bid	Sold For
7000	<b>Parcel ID:</b> 001-404-002-00; <b>Legal Description:</b> THE N 25 FT OF S 50 FT LOT 2 BLK 29 FIRST ADD CLEARWATER BEACH SEC 18 T27N-R5W <b>Summer Tax Due:</b> \$4.35	vacant;	\$1,300	
7001	<b>Parcel ID:</b> 001-407-010-00; <b>Legal Description:</b> THE S 25 FT OF N 50 FT OF LOT 10 BLK 32 FIRST ADD CLEARWATER BEACH SEC 18 <b>Summer Tax Due:</b> \$4.35	vacant;	\$1,300	
7002	<b>Parcel ID:</b> 001-427-007-00; <b>Legal Description:</b> LOT 7 BLK 2 FIRST ADD PINE GROVE BEACH SEC 17 T27N-R5W <b>Comments:</b> Wooded parcel on dead end road. Grade is higher than road. <b>Summer Tax Due:</b> \$36.45		\$1,000	
7004	<b>Parcel ID:</b> 004-009-053-01; <b>Legal Description:</b> PARCEL 4 THAT PART OF THE SE 1/4 OF SEC 9 T28N-R8W DESC AS COM AT THE S 1/4 COR OF SD SEC TH E ALG THE S LI OF SD SEC 1343.95 FT TO A PT ON THE E 1/8 LI OF SD SEC TH N ALG SD 1/8 LI 345.97 FT TO A PT IN THE C/L OF VALLEY RD TH N 63 DEG 55' 07W ALG SD C/L 166.11 FT TO THE POB TH CONT N 63 DEG 55'07W ALG SD C/L 177.49 FT TH N 526.96 FT TH E 150.01 FT TH N 150.01 FT TH E 163.74 FT TO A PT ON THE E 1/8 LI OF SD SEC TH S ALG SD 1/8 LI 470 FT TH W 150 FT TH S 282.34 FT TO THE POB CONT 3.76 A SUBJECT TO THE RIGHTS OF THE PUBLIC OVER THE S'LY 33 FT THEREOF AS OCCUPIED BY VALLEY RD SUBJECT TO AND TOGETHER WITH AN EASEMENT FURTHER SUBJECT TO EASEMENTS ROWS RESERVATIONS AND RESTRICTIONS OF RECORD <b>Comments:</b> Parcel contains a small 1 one bedroom home that is in need of work, a 2 car garage and a small out building. <b>Summer Tax Due:</b> \$509.00	9298 VALLEY RD NW RAPID CITY MI;	\$2,600	
7006	<b>Parcel ID:</b> 004-654-009-00; <b>Legal Description:</b> LOTS 9 & 10 BLK 9 LITTLE'S FIRST ADDITION TO RAPID CITY SEC 9 T28N-R8W <b>Comments:</b> Parcel contains an older mobile home and small shed. Mobile Home; <b>Summer Tax Due:</b> \$288.49	5612 MADISON ST NW RAPID CITY MI;	\$2,300	
7007	<b>Parcel ID:</b> 005-030-003-20; <b>Legal Description:</b> COMM AT THE E 1/4 POST SEC 30 T28N-R6W TH N 89 DEG DEG 59'28W ON THE 1/4 LI 683.8 FT FOR POB TH N 89 DEG 59'28W 331.9 FT TH S 0 DEG 28'35W 1327.23 TH S 89 DEG 45'3E 331.45 FT TH N 0 DEG 29'45E 1328.8 FT TO POB BEING PART OF THE NE 1/4 OF THE SE 1/4 SEC 30 T28N-R6W CONT 10.11 ACRES M/L <b>Comments:</b> Parcel is 330' (east-west) x 1320' (north-south) = 10 acres. Access is by 3rd Road, off Wood Road, near Farrar Lake. There is 430+ acres of State land adjacent to the north of this parcel. There are marshland indicators on the southern 2/3rds. It is bisected by a natural gas pipeline right of way. Property contains a rustic hunting cabin. This property may still be occasionally occupied by the former owner. Exercise caution. <b>Summer Tax Due:</b> \$212.67	4874 WOOD RD NE KALKASKA MI;	\$5,700	
7009	<b>Parcel ID:</b> 008-016-013-00; <b>Legal Description:</b> PART OF SE 1/4 OF SW 1/4 SEC 16 T27N-R7W COMM 60 RDS N & 449.8 FT E OF SW COR TH S 8 RDS 7 FT TH E 13 RDS 1 1/2 FT TH N 8 RDS 7 FT TH W'LY TO POB <b>Comments:</b> Small older home sits on parcel....is in rough shape! Dangerous Building; <b>Summer Tax Due:</b> \$308.48	616 KETTLE LK RD NE KALKASKA MI;	\$4,100	

7010	<b>Parcel ID:</b> 008-600-021-00; <b>Legal Description:</b> LOT 21 PLAZA WOODS SEC 8 T27N-R7W <b>Comments:</b> Late century stick built ranch style home in a clean, quiet sub just north of Kalkaska. Home appears to be in generally good repair, and has a fairly new roof and is vinyl sided for low maintenance. This home is currently OCCUPIED and we urge caution in viewing it. we do not recommend making any approach to this parcel. Personal Property; Dnvi; Occupied; <b>Summer Tax Due:</b> \$786.54	2301 TAMARA RD NW KALKASKA MI;	\$8,900	
7011	<b>Parcel ID:</b> 010-021-119-01; <b>Legal Description:</b> UNIT #1 BLUE HERON RESORT CONDO PART OF THE SW 1/4 SEC 21 T26N-R7W <b>Comments:</b> 1.54 acre parcel in Blue Heron Resort....may have association fees. Association Fees; <b>Summer Tax Due:</b> \$43.73	56 BLUE HERON DR SE KALKASKA MI;	\$1,400	
7012	<b>Parcel ID:</b> 010-021-119-55; <b>Legal Description:</b> UNIT #55 BLUE HERON RESORT CONDO PART OF THE SW 1/4 SEC 21 T26N-R7W <b>Comments:</b> 2.07 acre parcel in Blue Heron Resort....may have association fees. Association Fees; <b>Summer Tax Due:</b> \$24.14	211 BLUE HERON DR SE KALKASKA MI;	\$1,200	
7013	<b>Parcel ID:</b> 010-021-119-60; <b>Legal Description:</b> UNIT #60 BLUE HERON RESORT CONDO PART OF THE SW 1/4 SEC 21 T26N-R7W <b>Comments:</b> 2.37 acre parcel in Blue Heron Resort....may have association fees. Association Fees; <b>Summer Tax Due:</b> \$24.14	31 BLUE HERON DR SE KALKASKA MI;	\$1,200	
7014	<b>Parcel ID:</b> 011-801-003-00; <b>Legal Description:</b> THE E 50 FT OF S 100 FT LOT 1 BLK B WESTWOOD SUBD SEC 1 T28N-R7W <b>Summer Tax Due:</b> \$10.86	Vacant parcel;	\$900	
7015	<b>Parcel ID:</b> 012-022-008-40; <b>Legal Description:</b> PARCEL B: BEG ST THE SW COR OF SEC 22 T25N-R8W BEG AT THE SW COR OF SEC 22 TH E 666 FT TO POB TH N 250 FT TH W 175 FT TH S 250 FT TH E 175 FT TO POB CONT 1.00 ACRE <b>Comments:</b> Parcel is mostly swamp, semi wooded. Swamp Lot; <b>Summer Tax Due:</b> \$52.06	4882 LUND RD SW FIFE LAKE MI;	\$2,200	

# Missaukee

Lot #	Lot Information	Address	Min. Bid	Sold For
4700	<p><b>Parcel ID:</b> 002-016-001-65; <b>Legal Description:</b> SEC 16 T24N R8W W 132 FT OF E 858 FT OF SE 1/4 OF SW 1/4 LYING S'LY OF MOORESTOWN ROAD. APPROX .4A. <b>Comments:</b> Parcel fronts 132' feet along the south side of Moorestown Road. Nice red pines and carpeted in ferns. There is a power line easement a short distance back from the road. May have been used for primitive camping in the past and there is a driveway cut in on ... or very close to ... this parcel. 132' feet along the road and about 165' feet deep. Nice quiet spot.  <b>Summer Tax Due:</b> \$8.37</p>	Moorestown Road;	\$900	
4701	<p><b>This lot is a "bundle" comprised of 3 parcels</b></p> <p><i>(1 of 3)</i> <b>Parcel ID:</b> 003-005-023-00; <b>Legal Description:</b> SEC 5 T22N R5W COMM 33 FT W OF SE COR OF PLAT OF THE VILLAGE OF MERRITT, TH W 175 FT FOR POB TH S 120 FT E 175 FT S 60 FT W 175 FT S 98 FT W 660 FT N TO S LINE OF FORMER RR R/W NE'LY TO NW COR OF PLAT OF MERRITT S TO SW COR OF PLAT OF MERRITT E TO POB. 4.7363 A. <b>Comments:</b> We are offering three adjoining parcels, totaling over FIVE ACRES that contains a large building with many potential uses. In its original incarnation, this was a public school building. It appears to have been well maintained and modernized during that time, including substantial upgrades as recently as 1995. It appears to have a good roof, likely TPO membrane or a similar product. It appears that the buildings heat pipes are wrapped with fiberglass and not asbestos (generally), another major consideration. This building has two wings, east and west. It is not large as most school properties are, and is likely in the range of 10,000-12,000 square feet or so. All of the improvements are on one floor, which is slab-on-grade, negating almost all ADA design issues. The east (older) wing contains 4 large rooms, probably each in the range of 750 square feet. These have potential either as configured or modified. There are multiple occupancy bathrooms and a boiler room in the east wing, with a fairly modern boiler system. At the west end of the east wing is a small gymnasium (not regulation size) that may have doubled as a cafeteria. This is the largest room in the building, and weighs in around 5,000 square feet. The building has a very modest kitchen area adjacent to this room, which does not have ventilation for cooking. So the mystery meat here would have been cold cuts. The newest part of the building is the west wing, which has one room about 500 square feet, and several smaller rooms (office size) as well as a pair of ADA compliant bathrooms. The building has limited fire sprinkler coverage, which appears to run off its domestic water supply, powered by a 5hp pump. It has 400A single phase electrical service. There is water damage in random spots that appear to be the result off frozen plumbing, and we specifically noticed some cracks in boiler pipe elbows (see photo) and a utility water heater that has stress indicators. The freeze damage is the largest snafu in what is otherwise a pretty solid building. The potential for the building is wide ranging, from charter school to multifamily residential or AFC uses; government office, church, warehousing, light industrial or even grow facility (gasp!) You will want to check your potential use with local zoning officials. There are three parcels here, including substantial parking, 5 acres more or less of vacant land and even your own playground. Freeze Damage;</p> <p><i>(2 of 3)</i> <b>Parcel ID:</b> 003-100-007-00; <b>Legal Description:</b> . SEC 5 T22N R5W LOTS 7 TO 15 INCL UNINC VILLAGE OF MERRITT.</p> <p><i>(3 of 3)</i> <b>Parcel ID:</b> 003-100-018-50; <b>Legal Description:</b> . SEC 5 T22N R5W LOT 18 EXC E 31 FT THOF. UNINC VILLAGE OF MERRITT.  <b>Summer Tax Due:</b> \$1,643.70</p>	<p>115 South Street, Merritt;</p> <p>115 S ST MERRITT;</p> <p>115 S ST MERRITT;</p>	\$24,250	

4704	<b>Parcel ID:</b> 003-150-041-00; <b>Legal Description:</b> SEC 5 T22N R5W LOT 41 & N 1/2 OF LOT 42 BERT MERRITT'S FIRST ADD. <b>Comments:</b> Eviction is in process as of June 2019. Older mid-century mobile. Has a Updated steel roof and sliding glass door retrofitted in the front end. Appears to be in generally merchantable condition at the time this was written. Will update if that changes. Lot-and-a-half in a plat in Merritt. Paved street. Mobile Home; Personal Property; Occupied; Dnvi; <b>Summer Tax Due:</b> \$80.34	303 S MERRITT ST MERRITT;	\$2,000	
4705	<b>Parcel ID:</b> 007-025-005-00; <b>Legal Description:</b> . SEC 25 T23N R7W NE 1/4 OF NW 1/4. 40 A. <b>Comments:</b> Nicely wooded square 40, 1320' x 1320'. Appears to be entirely uplands except perhaps a small portion in the NE corner. It appears that there is no legal access to this parcel. One would have to obtain an easement from a neighboring property to gain access. From Turnerville Road, the parcel begins at 1/4 mile in, and ends at 1/2 mile in. The property is nicely wooded with many younger maples and white pine predominating the forestry. It is sandy, well drained soil and carpeted in ferns. Beautiful land. No Power In Area; <b>Summer Tax Due:</b> \$76.36	W Gaukel Road;	\$2,000	
4706	<b>Parcel ID:</b> 007-031-073-90; <b>Legal Description:</b> . SEC 31 T23N R7W S 285 FT OF W 766.5 FT OF N FRL 1/2 OF SE FRL 1/4. 5.015A. <b>Comments:</b> Older mobile is solid and worthy of restoring. Has been empty 2.5 years or so. Mostly needs to be cleaned out. Great steel barn, roughly 32 x 40 with steel roof .... can't be too old. Has a 10'x10' or so overhead door and a short-term wood floor until you pour your new slab. The largest issue here is the "man stuff". It's all over the property. There are (at least) 4 vehicles, a camper and who-knows-what-else off in the weeds. Parcel is 285' feet along the east side of Decker Road and runs 766.5' feet deep = 5 acres more or less. Mostly open, level land. Needs a good mowing and cleanup. Mobile Home; <b>Summer Tax Due:</b> \$166.23	252 N DECKER RD LAKE CITY;	\$2,600	
4707	<b>Parcel ID:</b> 008-007-028-00; <b>Legal Description:</b> SEC 7 T21N R5W BEG AT SE COR OF E 1/2 OF SW 1/4 OF SE 1/4; TH W 12 RDS 10 FT; N 14RDS; E 12 RDS 10 FT; S 14 RDS TO BEG, EXC E 2 RDS. .9280 A. <b>Comments:</b> Older wood frame one story bungalow just west of the town hall at Moddersville. No one has lived here in a coons age, except the coons. Most recent date we saw on anything here was 1982. Needs a roof, but hasn't really been leaking. Will need a general overhaul of wiring and plumbing. The well is lost in the grass. One bedroom, one bath, one car attached garage/shed. The major issue with this one is some washout to the foundation. It has not transmitted itself to the structure (yet) but it will if not attended to. Parcel is irregular in shape, and equals about one acre in area. Has had coons in the attic. They left poo to clean up. <b>Summer Tax Due:</b> \$112.40	6701 E FINKLE RD FALMOUTH;	\$2,300	
4708	<b>Parcel ID:</b> 009-017-008-90; <b>Legal Description:</b> SEC 17 T22N R8W W 330 FT OF NE 1/4 OF SE 1/4 & W 330 FT OF N 60 FT OF SE 1/4 OF SE 1/4. 10.1121A. <b>Comments:</b> Parcel fronts 330' feet on the north side of Rosted Road, and runs 1320' feet deep. The west side of the property has an older mobile that we believe has freeze damage in the left/west end around the bathroom based on the sponginess in the floors. Also a bucket hanging from the skylight infers that the roof leaks there (not unusual in mobile skylights). Other than the floor in the west end, it seems fairly solid, just stinky and needs a good cleaning. Something in the east end bedroom smells of urine or such. The two care garage has some food garbage stinking it up. It'll be really ripe by sale day. No extra charge. There is a camper out in the woods behind the mobile, and we don't have title to it. The east side of the property appears to have been a mobile home pad, and the power service is still there. Did not see a well, but there could be one in the weeds. The property has been used for pasture or such in the front, as there is an electric fence there. Several sheds and outbuildings appear to have been used to house their critters. Nice level wooded property with nice oaks in the mix. With some repair, this could be a decent little pad. Freeze Damage; <b>Summer Tax Due:</b> \$382.90	10240 W ROSTED RD LAKE CITY;	\$6,600	

4709	<p><b>Parcel ID:</b> 009-035-019-80; <b>Legal Description:</b> SEC 35 T22N R8W N 160 FT OF W 300 FT OF N 1/2 OF S 1/2 OF NW 1/4 OF SW 1/4 EXC N 33 FT THOF. .8747A. <b>Comments:</b> Parcel is just shy of one acre. It is OCCUPIED and we did not have the opportunity to view it in detail. Mid century ranch style home and oversized two car garage. The former owner is still in possession of the property and may be operating an automotive repair or similar business here (there are a lot of vehicles here). Or maybe they just have a lot of stuff (?). Home has a newer architectural series shingle roof and is vinyl sided for low maintenance. Central air. Former owner will be at the sale. Personal Property; Occupied; Dnvi;  <b>Summer Tax Due:</b> \$457.86</p>	5661 S DICKERSON RD LAKE CITY;	\$3,400	
4710	<p><b>This lot is a "bundle" comprised of 2 parcels</b></p> <p><i>(1 of 2)</i> <b>Parcel ID:</b> 010-086-011-85; <b>Legal Description:</b> . SEC 36 T24N R6W BEG 400 FT N OF SE COR OF NW 1/4 OF SW 1/4, TH N 100 FT, W 200 FT, S 100 FT, E 200 FT TO POB. .4591 A. <b>Comments:</b> Two adjacent parcels here. The first fronts 200' feet along the north side of Warson Road, and the second one is north of, and adjacent to that. There is an old mobile here that is open to the elements, as well as three campers (we do not have title to these and are not selling them) as well as an abandoned car and random other castoff. If there is a well here, its out in the weeds. There is a power service near the mobile. The land surrounding this parcel is fenced for pasture use, and there is what's left of the beginning of a pole barn that has been sitting there unfinished for a few years now. Has a bath-with-a-path in the yard. Hard to tell exactly where the boundaries are, or what is ON this property without a survey. Mobile Home;</p> <p><i>(2 of 2)</i> <b>Parcel ID:</b> 010-086-015-00; <b>Legal Description:</b> . SEC 36 T24N R6W BEG 300 FT N OF SE COR OF NW 1/4 OF SW 1/4 TH N 100 FT, W 200 FT, S 100 FT, E 200 FT TO POB. .4591 A.  <b>Summer Tax Due:</b> \$23.91</p>	5241 Warson Road;	\$1,800	

# Wexford

Lot #	Lot Information	Address	Min. Bid	Sold For
6700	<b>Parcel ID:</b> 10-062-50-002-00; <b>Legal Description:</b> LOT 2, FRANKE ESTATES CITY OF CADILLAC <b>Comments:</b> Low maintenance, late century vinyl sided bi-level home with attached two car garage. Mismatched siding on the garage infers a repair or later addition of that portion. Home appears to need a little cleanup, but is straight and square from outward appearance. Because this home is OCCUPIED, we did not have the opportunity to view it in detail. Quiet neighborhood north of Lake Mitchell on the west side. Personal Property; Occupied; Drnvi; <b>Summer Tax Due:</b> \$1,435.42	1723 KETHA DR CADILLAC;	\$5,700	
6701	<b>Parcel ID:</b> 10-097-00-069-00; <b>Legal Description:</b> LOTS 19 & 20 BLK 264 WEBBERS SECOND ADD, CITY OF CADILLAC <b>Comments:</b> Older 1.5 story wood frame home with detached one car garage/storage building. Because this home was OCCUPIED, we did not have the opportunity to view it in detail. Front porch has been enclosed to add living space, upper floor space (if any) is going to be small and low ceiling. Older roof and siding. Corner lot on the north east side of Cadillac. Personal Property; Occupied; Drnvi; <b>Summer Tax Due:</b> \$854.35	1101 MANNING ST CADILLAC;	\$4,700	
6702	<b>Parcel ID:</b> 2112-06-4203; <b>Legal Description:</b> PAR IN W 1/2 OF SE 1/4 BEG AT NE COR GARLET'S SUBDIV: N24D10'E 109.38 FT; N89D44'W 150 FT; S24D10'W 109.38 FT; S89D44'E 150 FT. TO BEG. .34 A M/L SB. SEC. 6 T21N R12W <b>Comments:</b> Small parcel has 109' feet along the west side of M-37 and runs 150 feet deep. Roughly 1/3rd acre. Buildings are older wood frame and include a house with addition (or two) and an older garage. The home is slab-on-grade with a crawlspace under the bathroom area. It's generally filthy and stinky but seems structurally sound and worthy of a rehab. Serviceable steel roof and two bedrooms. Probably some critters living here based on poo samples (raccoons probably) . Food garbage in mid-summer for that extra special ambiance. The garage is pole style and has neither a foundation or floor. Log shed has a collapsed roof. 60A electric service, discombobulated. Did not see a well, but assume there is one here somewhere. Two junk vehicles and a camper, to which we do NOT have titles and as such we are not selling them. <b>Summer Tax Due:</b> \$375.04	6658 S M-37 HWY HARRIETTA;	\$2,600	
6703	<b>Parcel ID:</b> 2112-28-2404; <b>Legal Description:</b> THAT PART OF SE 1/4 OF NW 1/4 LYING E OF 5 1/2 MILE RD EXC THAT PART LYING N OF ZISKA RD EXTENDED. .47 A M/L SB. SEC. 28 T21N R12W <b>Comments:</b> Parcel sit on the east side of 5 1/2 Road, between Ziska Road and W 48 1/2 Road. There is a campground to the east of this parcel, and there could be encroachment. It is roughly 560 feet long (north-south) and mayyyybe 35 feet wide, tho irregular in shape. Mostly of use to the campground. Unbuildable Lands / Too Small; <b>Summer Tax Due:</b> \$40.15	S 5 1/2 Road;	\$700	
6704	<b>This lot is a "bundle" comprised of 2 parcels</b>  (1 of 2) <b>Parcel ID:</b> 2112-MZ3-68; <b>Legal Description:</b> LOT 68 MARX-ZISKA PINEVIEW PLAT #3 SB. SEC. 28 T21N R12W <b>Comments:</b> Two side-by-side lots being sold together in the Marx-Ziska Pineview plat, about a mile east of Kestlewood Corners. Nicely wooded. Had a campspot on the west lot, and there is a junk van and camper abandoned here (we don't have title to them) that need to be removed. Each lot is 125' along the road x 250' deep. Nicely wooded with a couple of very nice oaks.  (2 of 2) <b>Parcel ID:</b> 2112-MZ3-69; <b>Legal Description:</b> LOT 69 MARZ-ZISKA PINEVIEW PLAT #3 SB. SEC. 28 T21N R12W -CAPS- <b>Summer Tax Due:</b> \$136.20	Ziska Road;	\$1,700	

6706	<p><b>This lot is a "bundle" comprised of 2 parcels</b></p> <p>(1 of 2) <b>Parcel ID:</b> 2210-FW0401; <b>Legal Description:</b> LOTS 1 &amp; 2 BLK. 4 FLOWING WELL PARK SEL. SEC. 35 T22N R10W -CAPS- <b>Comments:</b> Three platted lots across the street from Lake Mitchell. Front on Toledo, Akron and W Lake Mitchell Drive. These are swamp lots, however we see other fairly modern homes built near here so mayyyyyybe they can be filled. Check before bidding :) A great gift for the cat tail rancher or frog farmer in your family. Swamp Lot;</p> <p>(2 of 2) <b>Parcel ID:</b> 2210-FW0405; <b>Legal Description:</b> LOT 5 BLK. 4 FLOWING WELL PARK SEL. SEC. 35 T22N R10W -CAPS- <b>Summer Tax Due:</b> \$163.15</p>	W Lake Mitchell Drive, Akron, Toledo Streets;	\$1,700	
6708	<p><b>Parcel ID:</b> 2210-RV-14; <b>Legal Description:</b> LOTS 14 &amp; 15 RED'S VILLAGE SEL SEC 35 T22N R10W -CAPS- [[ASSESSED W/ RV-02 '03 <b>Comments:</b> Parcel is trapezoidal in shape, roughly 120' x 75' in size, has no road access. Plat shows "Jeannette Avenue", but it's not there :) Oh yeah, and it's swamp. How many would you like? Swamp Lot; Unimproved Roads; <b>Summer Tax Due:</b> \$15.69</p>	(Off) W Lake Mitchell Dr;	\$450	
6709	<p><b>Parcel ID:</b> 2212-CV4-36; <b>Legal Description:</b> LOT 36 CABERFAE VILLAGE #4 SL. SEC. 35 T22N R12W - CAPS <b>Comments:</b> Nice platted lot in Caberfae Village #4. Paved county maintained road in a quiet resort area west of Cadillac NE of the M-55/M-37 intersection. Caberfae skiing and golf nearby! There may be deed restrictions and association membership/fees here, so we'd suggest checking on that prior to bidding. Association Fees; <b>Summer Tax Due:</b> \$29.61</p>	W 38 Road;	\$550	
6710	<p><b>Parcel ID:</b> 2309-05-3215; <b>Legal Description:</b> UNIT 13 GOLFVIEW ESTATES SITE CONDO L377 P225 SUB TO EASMT CC SEC 5 T23N R9W -MANTON- <b>Comments:</b> Newer residential site condo community near Emerald Vale golf course west of Manton. At the end of the road at the cul-de-sac and sits high above most of the other homes here. Has a sweeping southward panoramic view of the countryside. Great spot for a solar home or at least a terrific sun-soaked deck! This is a site condo, not a subdivision lot. As such, there are restrictions and likely fees for maintaining the private road. You'll want to check on those before bidding. Condo Subdivision "site Condo"; <b>Summer Tax Due:</b> \$85.98</p>	Fairview Drive;	\$1,600	
6711	<p><b>Parcel ID:</b> 2309-27-2202; <b>Legal Description:</b> PAR DESC AS COM AT NW COR OF SECTION; TH S 1630.74 FT TO POB: E 828.33 FT TO A PT ON W'LY R/W US-131; TH SW'LY 611.74 FT ALONG R/W; TH CONTINUING ALONG R/W S13D41'42" W 47.56 FT; TH W 728.72 FT TO W SEC LINE; TH N 652.30 FT TO POB. SUB TO EASMT 663/465 --11.82 A. M/L-- CC SEC. 27 T23N R9W - MANTON <b>Comments:</b> Parcel is 11.82 acres in size and has 658' feet of frontage on the west side of "Old" US 131 north of Manton. There is an OCCUPIED 14' x 70' mobile home and outbuildings here that cannot be seen from the road up a POSTED driveway at the south end of the parcel. Because of the occupancy, we did not have the opportunity to view this parcel, but it appeared to be occupied at the time of our visit in June. Parcel is rolling, wooded and appears to all be dry, buildable lands. Occupied; Personal Property; Dnvi; <b>Summer Tax Due:</b> \$234.91</p>	1645 N US 131 HWY MANTON;	\$2,500	

6712	<b>Parcel ID:</b> 2311-06-2219; <b>Legal Description:</b> COM 26 RDS E & 30 RDS S OF NW COR: S 8 RDS; E 6 RDS; N 8 RDS; W 6 RDS TO BEG. --.3 A M/L-- ANT. SEC. 6 T23N R11W - MESICK <b>Comments:</b> Parcel fronts 132' feet along Sherman Street and 99' feet deep along Pine Street. You can see noticeable deflection in the roofline and angle of the walls from the street. Inside the floors bow and weave. We're suspecting it's a wooden foundation system that has rotted away and should be raised onto a new footing and foundation ... or just dozed and start over. Two bedrooms and a bathroom large enough for a square dance. Looooow ceilings. Dated electrical and the plumbing and heating are junk. Roof is ancient and leaks in a couple of spots. <b>Summer Tax Due:</b> \$197.41	219 SHERMAN ST, MESICK;	\$2,800	
6713	<b>Parcel ID:</b> 2311-06-2220; <b>Legal Description:</b> COM 30 RDS S & 32 RDS E OF NW COR: S 8 RDS; E 6 RDS; N 8 RDS; W 6 RDS TO BEG. --.3 A M/L-- ANT. SEC. 6 T23N R11W - MESICK <b>Comments:</b> Collapsed roof. Parcel fronts 99' feet along Pine Street and runs 132' feet deep. Corner lot on Short Street. House is beyond sane repair value. Whatever has not collapsed is gonna. Soon. Dangerous Building; Drnvi; <b>Summer Tax Due:</b> \$215.10	219 E PINE ST MESICK;	\$3,100	
6714	<b>Parcel ID:</b> 2311-06-2223; <b>Legal Description:</b> COM 42 RDS E & 30 RDS S OF NW COR: S 8 RDS; E 18 RDS; N 8 RDS; W 18 RDS TO BEG. --.9 A M/L-- SEC. 6 T23N R11W <b>Comments:</b> Two story home in Sherman in need of a handyman. The core structure here is in restorable condition. Front porch and attached garage are junk. Two bedrooms up plus a walk-thru playroom or study, and one bedroom down. There is a rear addition that also needs work, and the whole house will need a roof. Vinyl sided. On a crawlspace/Michigan cellar. Large corner lot is 297 feet along Pine Street and runs 132' feet deep. BONUS; Also includes two guest homes for the in-laws. Need windows, doors, roofs and all mechanicals, but are restorable and could also be a mancave or she-shed too! Also has a large vacant parcel at the east end. All of these structures have been vacant probably close to 20 years (or more) Structural Issues; Roof Issues; <b>Summer Tax Due:</b> \$239.62	321 E PINE ST MESICK;	\$3,400	
6715	<b>Parcel ID:</b> 2311-07-1103; <b>Legal Description:</b> COM 26 RDS S OF NE COR OF NE 1/4: S ALONG E SEC LINE 4 RDS; W 16 RDS; N 4 RDS; E 16 RDS TO POB. --.4 A.- - SEC. 7 T23N R11W <b>Comments:</b> Make this your morel hunting compound! Located just east of Mesick off W 16 Road. Small RUSTIC one roomer that is actually in pretty decent shape. No well, septic or heat.. Minimal 60A power service. The roof doesn't leak, but it's gonna! Back porch and roof need work right away. The ground here is not soggy but certainly a little spongy from high water. The floor bounced when you jump and and down, so we'd recommend sliding a steel beam or such across the bottom to firm it up. NO POTTY HERE, folks. Bring a camper, hook up to the power and have room for the whole tribe! Parcel is 66' along the road and runs 264' feet deep. Quiet, gravel county road. <b>Summer Tax Due:</b> \$155.86	4877 N 15 RD MESICK;	\$2,300	
6718	<b>Parcel ID:</b> 2411-04-4401; <b>Legal Description:</b> S 1/4 OF E 1/2 OF SE 1/4 20 A. SEC. 4 T24N R11W <b>Comments:</b> Parcel is level and lightly wooded. Could be tillable or great pastureland. Sandy soils. 1320' feet of paved road, running along W 4 Road, and 660' feet deep to the north. Parcel begins at the east end about even with N 19 Road, and ends at the west where a two track runs along the line between this parcel and the next one to the west. <b>Summer Tax Due:</b> \$132.12	W 4 Road, Buckley;	\$2,000	
6719	<b>Parcel ID:</b> 2411-10-3201; <b>Legal Description:</b> PAR COM 869.59 FT S OF W 1/4 COR: E 297 FT; S 165 FT; W 297 FT; N 165 FT TO POB. --1.13 A.-- SEC. 10 T24N R11W -BUCKLEY- <b>Comments:</b> Parcel runs 165 feet along the east side of 19 Road to the SE of Buckley. Runs 297 feet deep = 1.13 acres. There is an older mobile here that has seen better days. The value is in the lot (nice mature hardwoods!) and the improvements (well, septic, power). Great place for a new home! Drnvi; Mobile Home; <b>Summer Tax Due:</b> \$103.25	10330 N 19 RD BUCKLEY;	\$1,800	

6720	<b>Parcel ID:</b> 2411-LG4-515; <b>Legal Description:</b> LOTS 515 & 516 LAKE GITCHEGUMEE PLAT #4 SEC 7 T24N R11W <b>Comments:</b> Two adjacent building lots at Mel Brimmers beloved Lake Gitch-e-gumee near Buckley. Corner parcel with evergreens for year round coloration! Level, sandy, well drained soils and a paven road. The HOA park is right across the road! Shared water access, HOA fees, deed restricted. Association Fees; <b>Summer Tax Due:</b> \$20.64	Gitch-e-gumee Drive @ Wawa Trail;	\$700	
6721	<b>Parcel ID:</b> 2412-25-2303; <b>Legal Description:</b> W 1/4 OF E 1/2 OF SW 1/4 OF NW 1/4 SUB TO ESMNT OVER S 2 RDS. --5.13 A M/L-- SEC. 25 T24N R12W <b>Comments:</b> Once upon a time, this was a sharp A-frame nestled in the pines. Yeah. That was probably last century. She's in pretty tough condition now, and has been used as a dumping ground for building materials, old vehicles, tires and you-name-it. It's actually a nice parcel of land with some great red pines here! The A-frame is roached. The foundation is caving into the basement on the west side, and it's been collecting water from the roof on the east side for decades. The roof has noticeable deflection (bowing in) and it's a couple years away from a mid-winter WHOOSH into the basement. You'll want to view the extent of the junk here before bidding. It's gonna be a major feat to clean it all up. We have no title to any of the vehicles here. There could be a dozen or more. Parcel fronts 165' feet more or less along W 10 1/2 Road, and runs 1320' feet deep. When looking at the property from the road the pines are roughly the west one-half of the parcel, and the east half ... roughly 82.5 feet ... is open. That's where the trash is. Because the trash is spread pretty much all over this property *and* the adjoining parcel to the east, it may require a survey to be sure exactly what you are inheriting. PLEASE BE AWARE that the road on the east side of this parcel only goes back about 100 feet. As soon as it veers to the right/east, it is no longer on the parcel being sold and you may not be welcome there. You'll probably have to walk in to see what is at the rear (see photo). Sandy, well drained soils. The power service here has been dropped. Dangerous Building; Dnvi; <b>Summer Tax Due:</b> \$322.49	6870 W 10 1/2 RD MESICK;	\$4,800	
6722	<b>Parcel ID:</b> 2412-35-1103; <b>Legal Description:</b> PARCEL "C" DESC AS COM AT N 1/4 COR OF SEC; TH E 680.24 FT TO POB: TH CON'T E 340.12 FT; TH S 1302.82 FT; TH W 340.11 FT; TH N 1302.71 FT TO POB. SUB TO EASMNT. --10.17 A.-- SEC. 35 T24N R12W <b>Comments:</b> Parcel fronts 340' along the south side of W 12 Road, and runs 1302' feet deep. There is a trail about halfway to the center of the roadfrontage that leads back to an older mobile. It's not in horrible condition (we've certainly seen far worse that were restored). But it is open to the elements and not *really* affixed. Sitting on blocks, axle and wheel intact, and the tongue ready to haul her away if that's your choice. There is no well or septic, just a one holer (well ventilated) and a power mast where the service has been dropped. Nice sandy, well drained soils. County maintained gravel road to the NW of Sherman. Nice dirt! Mobile Home; <b>Summer Tax Due:</b> \$110.63	7343 W 12 RD MESICK;	\$1,800	
6723	<b>Parcel ID:</b> 2412-35-4409; <b>Legal Description:</b> PAR COM 10 RDS S OF NE COR OF W 1/2 OF SE 1/4 OF SE 1/4; W 32 RDS TO POB: S 10 RDS; W TO 1/8 LN; N 10 RDS; E TO POB. .51 A M/L WEX SEC 35 T24N R12 W <b>Comments:</b> Parcel does not front on any improved road. May share a driveway with 6221 N 11 Road, but you'll want to take a gander at the public records for easement rights on this one. Parcel is 165' feet (north-south) x 132'feet more or less (east-west). Not much back here but pine trees and some sandy hills that we saw. Dry, sandy soils, should be septic ready! <b>Summer Tax Due:</b> \$14.52	(Behind) 6221 N 11 Road, Mesick;	\$500	

6724	<p><b>Parcel ID:</b> MN-CC-01-01; <b>Legal Description:</b> LOT 1, BLK. 1 EXC W 20 FT. CEDAR CREEK PLAT CITY OF MANTON <b>Comments:</b> Appears to have been a gas station in a prior life ... we'd guess a Sinclair by the color scheme. The front overhead doors have been closed in, and another replaced it off the alley to the north. Has an updated 200A electric service and modern natural gas forced air heat. Right at the heavily trafficked main four in Downtown Manton and on "Old" US 131. Great visibility and traffic counts here! Building is cinderblock and has a built up roof with a little tiny bit of trouble seen in the west storage room in one itsy bitsy spot. This is (or has been ... not sure which) the location of UNDERGROUND STORAGE TANKS (gas tanks) in the past. There are no *listed* contamination events. It is unclear whether or not the tanks have been removed, but we see no signs or remaining pipes or venting. It is listed in State records as FACILITY ID # 00003505. You will want to perform a baseline environmental assessment within 45 days of purchase ... there have been 4 BEA's conducted at this site in the past. Short version: No past known contamination, possible tanks. Verify status and protect yourself. Has a countertop level bathtub. Great for really, really tall people. Ust - Underground Tanks;  <b>Summer Tax Due:</b> \$549.49</p>	105 N MICHIGAN AV MANTON;	\$16,250	
6725	<p><b>Parcel ID:</b> MN-S-MQ-H03A; <b>Legal Description:</b> A PAR COM 150 FT E OF NW COR LOT 3, BLK H: S 133 2/3 FT; E 60 FT; S 11 1/3 FT. E 120 FT; N 145 FT; W TO BEG. SEAMAN &amp; MAQUESTON ADDITION CITY OF MANTON <b>Comments:</b> Kitchen fire special in Manton! The west one-third of the house is pretty well dozer bait from fire damage that involved the roof system. The eastern two-thirds of the house are lesser affected. Posted as condemned, so we did not enter it to investigate its integrity. From what we could see through (what's left of the) windows, the entire house has water and smoke damage. Power service here has been dropped. Other than that, it's a great spot! Condemned; Fire Damage;  <b>Summer Tax Due:</b> \$291.68</p>	206 SECOND ST MANTON;	\$8,200	







## **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
-------------	-------------	-------

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
7. Property Identification Number (PIN). If you don't have a PIN, attach legal description. <b>PIN.</b> 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.		6. Seller's (Transferor) Name
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. <b>Transfers</b> 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.