Public Land Auction

Tuscola

September 2nd, 2020

Tuscola County



Location:

Online www.tax-sale.info

Time:

Auction: 10:00am to 07:00pm

Printed information is subject to change up to the auction start time. Please check each lot listing closely for updates.





Facebook.com/TaxSaleInfo

Due to COVID-19 restrictions, all auctions will take place online-only this year.

There are TWO ways to place your bids:

ONLINE VIA OUR WEBSITE ABSENTEE BID

(Absentee bids are for those who do not have computer access)

For registered users, our website features:

- o **Photos** and detailed descriptions of properties (where available)
- Faster check-in/out with pre-registration online
- o **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

With delayed foreclosure dates this year, we have a very short window to review several thousand parcels. We began inspecting in July, 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.

CREATE YOUR ACCOUNT TODAY AT 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...
- o **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 within 5 business days of the sale. No purchases can be made on a time-payment plan.
- o NO CASH or PERSONAL CHECKS will be accepted.
- All payments must be made with a Credit/Debit Card, Wire Transfer, or by CERTIFIED (cashier's) check.
- Your sale is NOT final until we've received both your payment and your notarized receipt/ buyer's affidavit paperwork. This is due
- When mailing in your paperwork (especially with a certified check), please use a TRACKABLE service like priority mail or FedEx to ensure timely delivery.

Bidding Authorization

- Online and absentee bidding requires 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 e-mailing or calling us. You will still need to pre-authorize a \$1000 deposit on a major credit card (or mail in a \$1000 certified check deposit). Contact us at 1-800-259-7470 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).

2020 AUCTION SCHEDULE All Auctions are ONLINE ONLY

Northern Bay Area 9/1/2020	Tuscola 9/2/2020	Saint Clair 9/3/2020
Central Lower Peninsula 9/8/2020	Clare / Gladwin 9/9/2020	Lapeer 9/10/2020
Kent 9/11/2020	Montcalm / Ionia 9/14/2020	Van Buren / Cass 9/15/2020
Monroe 9/16/2020	Allegan / Ottawa 9/17/2020	Jackson 9/18/2020
Calhoun 9/21/2020	Kalamazoo / Barry 9/22/2020	Saint Joseph / Branch 9/23/2020
Lake 9/24/2020	Muskegon 9/25/2020	Wexford/Missaukee/Kalkaska 9/28/2020
Mecosta / Osceola 9/29/2020	NE Lower Peninsula 9/30/2020	North Central Lower Peninsula 10/1/2020
North Western Lower Peninsula 10/2/2020	Bay 10/3/2020	Upper Peninsula 10/5/2020
West Central Lakeshore	No Reserve Auction	

Rules and Regulations

1. Registration

Registration for live on-site auctions 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 Auctioneer is Title Check, LLC acting as the authorized agent of the Seller/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 THEIR OWN RESEARCH** as to the suitability of any offered property for any intended purpose. The FGU and the Auctioneer make no warranty, guaranty, or representation of any kind 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 regarding any parcel offered for sale.

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 Seller/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:

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"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 onsite, 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 or during the process of live-bidding. The Auctioneer may offer a second request round of unsold parcels to be offered at the same opening bid after the first round of bidding has been completed. 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.

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:

Bid Amount	<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 4*l* of The Home Rule City Act, 1909 PA 279, as amended, MCL 117.4*l*, 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 unless otherwise indicated. An auction may be conducted entirely online as determined by the FGU.

G. Bids are Binding

An oral and/or live bid accepted at public auction or placed online through www.tax-sale.info is a legal and binding contract to purchase. The FGU reserves the right to reject any or all bids.

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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

- o 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.
- o 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 BUSINESS 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, as liquidated damages, 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 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 4/ of The Home Rule City Act, 1909 PA 279, as amended, MCL 117.4/, in the local tax collection unit in which the purchased property is located.

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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 or any party that the buyer seeks to list on the deed does not meet the eligibility requirements outlined in this section at the time the buyer's 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 be banned from participating at all future land auctions and 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. If the buyer is an online or absentee purchaser and no payment has yet been tendered at the time noncompliance is discovered and the sale cancelled, the buyer will forfeit \$350 per cancelled parcel from the \$1000 authorization described in Section 4(A) above up to a maximum of \$1000 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.

F 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 <u>any portion</u> of that entity. However, such disclosure <u>will not be required</u> 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

Prior to the issuance of a deed, the FGU has the right, in its sole discretion, to cancel any sale for any of the following reasons: transfer of the property at issue is stayed or enjoined by a court of competent jurisdiction; any of the reasons outlined in MCL 211.78m(9); the property at issue becomes the subject of litigation; a defect is discovered in the underlying foreclosure or sale procedures relating to the property at issue; any other reason authorized under these Rules and Regulations.

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 buyer 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 prior 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 pays for all purchases in full and 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. Buyers may not commence eviction proceedings until a deed to the applicable occupied property has been issued by the FGU.

9. Additional Conditions

The buyer accepts the premises in its present "as is" condition, and releases the Foreclosing Governmental Unit and employees and agents including the Auctioneer 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. The FGU and Auctioneer make 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.

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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 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 cancellation of sale and/or the assessment of liquidated damages as provided by these Rules and Regulations.

Tuscola

Lot #	Lot Information	Address	Min. Bid	Sold For
9600	Parcel ID: 001-018-000-2700-00; Legal Description: SEC 18 T14N R8E COM AT A PT ON CL OF ST HWY M-25 THAT IS 64 FT N & N 60 DEG 10' E 2289 FT ALG CL OF M-25 FROM W 1/4 COR OF SEC, TH N 60 DEG E 167.8 FT, TH S 10 DEG 31' E 135.2 FT, TH S 60 DEG 04' 30" W 214.15 FT, TH N 02 DEG 44' W 150 FT TO POB. Comments: The main floor is pretty good but the roof is leaking into the second floor in a few spots. Summer Tax Due: \$58.48	5793 BAY CITY FORESTVILLE RD AKRON;	\$2300	
9605	Parcel ID: 001-131-000-0300-00; Legal Description: SEC 31 T15N R8E COM 225 FT N OF SW COR OF W 1/2 OF NE 1/4, TH E 189 FT, TH N 200 FT, TH W 189 FT, TH S 200 FT TO POB9 A. Comments: The bridge is gone but its got a paved driveway, a pool with a wrap around deck, pool house/garage, silo. Its got all the makings to be a really nice place. Looks like it was a bank foreclosure at one point by the sign on the door. Has a leek in the pool house side of garage roof. Tarp job on the roof looks like it was done right. Summer Tax Due: \$216.25		\$4900	
9607	Parcel ID: 002-035-000-0400-00; Legal Description: SEC 35 T13N R9E COM AT NE COR OF SEC, TH S ON SEC LN 3 CHS, TH W APPROX 12 RDS TO CL OF M-81, TH NELY ALG HWY M-81 269.5 FT TO POB. (PART OF NE 1/4 OF NE 1/4) Comments: Over grown but could make a nice home, feels solid but a bit moldy in the basement. Nice polebarn! If you put in some work you will see a good return on this one. Electrical and other utilities need updating Summer Tax Due: \$316.25	1486 E CARO RD CARO;	\$7800	
9616	Parcel ID: 005-012-587-4100-00; Legal Description: 12 SEC 12 T11N R10E LOT 741 SHAY LAKE HEIGHTS SUB NO 5. Summer Tax Due: \$4.99	V/L SHAY LAKE RD MAYVILLE;	\$700	
9618	Parcel ID: 005-013-000-1350-00; Legal Description: SEC 13 T11N R10E COM AT A PT THAT IS N 88 DEG 31' 50" E 160 FT FROM W 1/4 COR OF SEC, TH CONTN ALG SD LN N 88 DEG 31' 50" E 172.5 FT, TH S 01 DEG 28' E 186.58 FT, TH S 84 DEG 05' W 173.1 FT, TH N 01 DEG 28' W 200 FT TO POB ALSO COM AT A PT WHICH IS N 88 DEG 31' 50" E 160 FT & S 01 DEG 28' E 200 FT & N 84 DEG 05' E 173.1 FT FROM W 1/4 COR OF SEC, TH CONTN N 84 DEG 05' E 117.37 FT, TH N 04 DEG 05' 50" W 153.01 FT TO A TRAVERSE LN ALG SHAY LAKE, TH ALG SD TRAVERSE LN N 78 DEG 51' 27" W 112.97 FT, TH S 01 DEG 28' E 186.58 FT TO POB. (PARCELS E & F) Comments: In accessible, the two track gets pretty mucky heading back to this lot Summer Tax Due: \$64.44	V/L MAPLE RD SILVERWOOD;	\$1600	
9619	Parcel ID: 005-013-000-1600-00; Legal Description: SEC 13 T11N R10E COM 1325.57 FT N & 654.4 FT E OF SW COR OF SEC, TH E 685.25 FT, TH N 641 FT, TH W 676.19 FT, TH S 640.9 FT TO POB. (PARCEL L) 10.01 A. Comments: 10 Acres south of Shay Lake - No access Summer Tax Due: \$78.09	RD (OFF)	\$1800	
9620	Parcel ID: 005-013-510-6400-00; Legal Description: SEC 13 T11N R10E LOT 64 SHAY LAKE SUB. Summer Tax Due: \$3.99	V/L GIFFORD DR (OFF) SILVERWOOD;	\$650	
9621	Parcel ID: 005-013-511-6900-00; Legal Description: SEC 13 T11N R10E LOT 169 SHAY LAKE SUB. Summer Tax Due: \$6.99	V/L PARKSIDE & LAKEVIEW AVE SILVERWOOD;	\$700	
9623	Parcel ID: 005-013-512-3200-00; Legal Description: SEC 13 T11N R10E LOTS 232 & 233 SHAY LAKE SUB. Comments: Is gonna need some work but the garage is nice Summer Tax Due: \$92.10	-	\$1600	
9624	Parcel ID: 005-014-561-8600-00; Legal Description: SEC 14 T11N R10E LOT 186 SHAY LAKE HEIGHTS SUB NO 2. Summer Tax Due: \$9.00	ANGLING RD SILVERWOOD;	\$700	
9625	Parcel ID: 005-014-561-9600-00; Legal Description: DAY-O SEC 14 T11N R10E LOT 196 SHAY LAKE HEIGHTS SUB NO 2. Summer Tax Due: \$9.00	MIDWAY DR SILVERWOOD;	\$700	

9626	Parcel ID: 005-014-562-8600-00; Legal Description: DAY-O SEC 14 T11N R10E LOT 286 SHAY LAKE HEIGHTS SUB NO 2. Summer Tax Due: \$9.00	HILLCREST DR SILVERWOOD;	\$700	
9629	This lot is a "bundle" comprised of 2 parcels (1 of 2) Parcel ID: 005-014-563-4200-00; Legal Description: DAY-O SEC 14 T11N R10E LOTS 342 & 343 SHAY LAKE HEIGHTS SUB NO 2. Comments: Be really careful with this one the floor throughout the house is in a major state of decay to the point that it has collapsed. Mold roof and other issues as well but that floor is dangerous! Dangerous Building; (2 of 2) Parcel ID: 005-014-563-4400-00; Legal Description: DAY-O SEC 14 T11N R10E LOT 344 SHAY LAKE HEIGHTS SUB NO 2. Summer Tax Due: \$179.98	4567 W BIRCH DR SILVERWOOD; BIRCH DR SILVERWOOD;	\$4100	
9631	Parcel ID: 005-014-573-5900-00; Legal Description: DAY-OO SEC 14 T11N R10E LOT 359 SHAY LAKE HEIGHTS SUB NO 3. Comments: Undeveloped Summer Tax Due: \$6.99	SHAY LAKE RD SILVERWOOD;	\$700	
9632	Parcel ID: 005-014-573-8200-00; Legal Description: DAY-OO SEC 14 T11N R10E LOT 382 SHAY LAKE HEIGHTS SUB NO 3. Summer Tax Due: \$3.99	NO ROAD SILVERWOOD;	\$650	
9637	Parcel ID: 005-015-000-0800-00; Legal Description: DAY-15-104C SEC 15 T11N R10E COM 1 RD N OF SE COR OF SE 1/4 OF NE 1/4, TH N 12 RDS, TH W 17 RDS, TH S 12 RDS, TH E 17 RDS TO POB. 1.28 A. Comments: May be a nice spot if you want to clean it up. Summer Tax Due: \$167.44	4750 S PLAIN RD SILVERWOOD;	\$2900	
9639	This lot is a "bundle" comprised of 2 parcels (1 of 2) Parcel ID: 005-028-000-0500-03; Legal Description: DAY-28-203 SEC 28 T11N R10E COM AT A PT THAT IS N 00 DEG 05' 44" W 457.64 FT FROM W 1/4 COR OF SEC, TH N 00 DEG 05' 44" W 386 FT, TH N 89 DEG 24' 16" E 399.30 FT, TH N 00 DEG 05' 44" E 480 FT, TH N 89 DEG 24' 16" E 265.49 FT, TH S 00 DEG 05' 50" E 1322.53 FT, TH S 89 DEG 18' 33" W 309.84 FT, TH ALG CL OF PHELPS LAKE DRN N 29 DEG 21' 46" W 521.57 FT, TH S 89 DEG 18' 33" W 100 FT TO POB. 13.40 A. Comments: The modular is getting pretty bad but it is setting on a nice basement and the stick built home has good bones but will need some work on the inside (2 of 2) Parcel ID: 005-028-000-0500-04; Legal Description: DAY-28-203 SEC 28 T11N R10E COM AT A PT THAT IS N 00 DEG 05' 44" W 1083.64 FT FROM W 1/4 COR OF SEC, TH N 00 DEG 05' 44" W 240 FT, TH N 89 DEG 24' 16" E 399.30 FT, TH S 00 DEG 05' 44" E 240 FT, TH S 89 DEG 24' 16" W 399.30 FT TO POB. (PARCEL 1) 2.20 A. Summer Tax Due: \$498.68	5685 PATTISON RD MAYVILLE; 5657 PATTISON RD MAYVILLE;	\$11000	
9644	Parcel ID: 008-030-180-0600-00; Legal Description: ELL-30-06 SEC 30 T13N R10E LOT 6 CEDAR VIEW SUB. Comments: In a nice area with a 2 car garage behind it Summer Tax Due: \$126.51	1684 S COLWOOD RD CARO;	\$3600	
9666	Parcel ID: 018-036-000-0450-00; Legal Description: NOV-36 SEC 36 T13N R11E COM 965 FT 3 IN S OF NE COR OF SEC, TH W 330 FT, TH S 354.75 FT, TH E 330 FT, TH N 354.75 FT TO POB. 2.69 A. Comments: One looks to be repairable the other is pretty bad shape. Nice yard with a row of mature pines along the road and flowers around the trailer Summer Tax Due: \$133.72	3375 N LAMPTON RD DECKER;	\$2700	
9672	Parcel ID: 020-034-000-2300-00; Legal Description: VAS-34-404A SEC 34 T11N R8E COM AT A PT THAT IS N 1011.12 FT FROM SE COR OF SEC, TH N 193.18 FT, TH W 417.10 FT, TH S 44 DEG 45' 30" E 131.15 FT, TH S 72 DEG 55' E 399.76 FT TO POB. (PARCEL B) 1.17 A. Comments: Really nice 1.2 acre lot with a river running through it Summer Tax Due: \$118.35	7340 OAK RD VASSAR;	\$3000	
9676	Parcel ID: 022-022-000-0400-00; Legal Description: WEL-22-101C SEC 22 T12N R10E COM 62 RDS W OF NE COR OF N 1/2 OF NE 1/4, TH S 16 RDS, TH W 7.5 RDS, TH N 16 RDS, TH E 7.5 RDS TO POB. Comments: Looks to be in pretty bad shape and overgrown. Garage may be worth saving. Summer Tax Due: \$150.53	3820 E BEVENS RD CARO;	\$4700	

9678 Parcel ID: 023-013-000-4200-00; Legal Description: WIS-13-401B SEC 13 T14N R7E COM AT A PT IN CL OF M-25 WHICH PT IS 625 FT N & 175.1 FT NE ALONG CL OF M-25 FROM SW COR OF NE 1/4 OF SE 1/4, TH NW 185 FT, TH NE 66 FT, TH SE 185 FT TH SW 66 FT TO POB. Comments: Just an empty lot with a concrete slab on it now Summer Tax Due: \$88.00 9681 This lot is a "bundle" comprised of 2 parcels WILLETT RD FAIRGROVE;	
(1 of 2) Parcel ID: 023-029-000-2200-00; Legal Description: WIS-29-204A1 SEC 29 T14N R7E COM AT PT WHICH IS 718 FT N & 426.2 FT E OF INTERS OF CL OF M-25 & N & S 1/4 LN TH N 60 DEG 30' E 53 FT, S 29 DEG 30' E 132.9 FT, S 60 DEG 50' RD W 53 FT, N 29 DEG 30' W 132.6 FT TO POB EX 3 RD EASEMENT FOR ROAD. Comments: Has a rundown shack on a low-lying lot. (2 of 2) Parcel ID: 023-029-000-3700-00; Legal Description: WIS-29-204J SEC 29 T14N R7E COM AT PT WHICH IS 759.8 FT N & 500.15 FT E OF INTERS OF C L OF M-25 & N & S 1/4 LN OF SEC TH N 60 DEG 30' E 58 FT, S 32 DEG 00' E 133.5 FT, S 60 DEG 50' W 64 FT, N 29 DEG 30' W 133.2 FT TO POB SUB TO 3 RD EASEMENT FOR RD. Comments: old shack Summer Tax Due: \$83.98	
9683 Parcel ID: 023-030-000-1600-00; Legal Description: WIS-30-404H SEC 30 T14N V/L BAY CITY R7E THAT PART OF W 1/2 OF E FRL 1/2 S OF STATE HWY M-25. Summer Tax Due: \$4.99 FAIRGROVE;	
Parcel ID: 031-500-102-0200-00; Legal Description: AK-P SEC 34 T14N R8E LOT 2 BLK 2 EX COM AT NW COR OF LOT 1 BLK 2, TH S 89 DEG 48' 19" W 2.85 FT, TH S 00 DEG 11' 23" W 26.22 FT, TH N 89 DEG 48' 19" E 2.98 FT, TH N 00 DEG 05' 51" W 26.22 FT TO POB BLK 2. ASSESSORS PLAT VILL OF AKRON. Comments: Lots of potential here. Looks like it may have been a firehouse in its former life. Huge building with 3 large garage doors. Reinforced with heavy steel I beams this could make one nice workshop. Looks like a kitchen and bar area on one side and a gated in area at the back. Even at double the SEV this one is a great buy! Summer Tax Due: \$2,287.11	
9689 Parcel ID: 035-500-335-1000-00; Legal Description: ELK-C T14N R11E LOT 10 BLK K JAMES L HITCHCOCK'S 2ND ADD VILL OF CASS CITY. Comments: Lights are on but it looks to be abandon. Neighbors say this one is empty but I'm not sure Summer Tax Due: \$1,815.40 \$8700	
9691 Parcel ID: 035-500-372-0200-00; Legal Description: ELK-C T14N R11E LOT 2 BLK B KELLAND'S ADD & COM 30 FT S OF SW COR OF LOT 3 BLK B KELLAND'S ADD, TH S 94.5 FT, TH E 66 FT, TH N 94.5 FT, TH W 66 FT TO POB ALSO COM AT SW COR OF LOT 2 BLK B, TH S 66 1/3 LKS E TO PT DIRECTLY S OF SE COR OF SD LOT, TH N 66.33 LKS TO SE COR OF SD LOT, TH W TO POB & COM 42 FT S OF SW COR OF LOT 2 BLK B, TH E 4 RDS, TH S 5 RDS, TH W 4 RDS, TH N 5 RDS TO POB. VILL OF CASS CITY. Comments: Looks it was a bank foreclosure in the past and it full of black mold. This whole place will need to be gutted after the roof is replaced. Summer Tax Due: \$1,923.67	
Parcel ID: 035-500-425-4400-00; Legal Description: L 555 PG 1391 ELK-28-44 SEC 28 T14N R11E LOT 44 NORTHWOOD VILLAGE & ESTATES SUB NO 1 VILL OF CASS CITY. Comments: Looks like its been a long time since anyone has been doing any maintenance around here. Thought is was empty but its not. Smells bad when you get close to the house. Watch out for those dogs!! Irs Lien - 2020-07-20; Summer Tax Due: \$1,753.38	
9694 Parcel ID: 036-500-151-1250-00; Legal Description: FRG-89 T13N R8E N 148 FT OF LOT 12 EX COM AT NW COR, TH E 51.75 FT TH S 91 FT, TH W 51.75 FT, TH N 91 FT TO POB BLK 1 FIRST ASS'ORS PLAT VILL OF FAIRGROVE. Comments: This is a narrow vacant lot in a residential neighborhood. A home used to be on this parcel that has now been demolished, hense the higher minimum bid. Summer Tax Due: \$24.15	
9695 Parcel ID: 037-500-106-0500-00; Legal Description: ELM-D-22 T14N R10E LOTS 5-6 BLK 6 ORIG PLAT VILL OF GAGETOWN. Comments: Looks like a pretty well kept up large home with a detached garage Summer Tax Due: \$1,225.62 \$10.00000000000000000000000000000000000)

STATE ST GAGETOWN; 6029 WALNUT ST KINGSTON; 5995 STATE ST KINGSTON; V/L STATE ST KINGSTON;	\$1500 \$4300 \$10250 \$21750	
5995 STATE ST KINGSTON; V/L STATE ST KINGSTON;	\$10250	
ST KINGSTON; V/L STATE ST KINGSTON;		
V/L STATE ST KINGSTON; 284 W MAIN	\$21750	
_	\$21750	
_	\$21750	
ST MAYVILLE;	' '	
W MAIN ST MAYVILLE;		
V/L E MAIN ST (OFF) MILLINGTON;	\$600	
202 W BURNSIDE ST CARO;	\$3500	
	\$1600	
		ARO; HIXON \$1600

Michigan Department of Treasury 2766 (Rev. 05-16)

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). The completed Affidavit 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. The information on this form is NOT CONFIDENTIAL.

Street Address of Property		2. County		3. Date	e of Transfer (or land contract signed)
Location of Real Estate (Check appropriate field and e	nter name in the space	below.)	5. Purcha	se Price of Real Esta	ate
City Township	Village				
			6. Seller's	(Transferor) Name	
7. Property Identification Number (PIN). If you don't have	a PIN, attach legal des	cription.	8. Buyer's	(Transferee) Name	and Mailing Address
PIN. This number ranges from 10 to 25 digits. It usuall letters. It is on the property tax bill and on the assessmer		d sometimes include	es		
			9. Buyer's	(Transferee) Teleph	none Number
				, , ,	
Items 10 - 15 are optional. However, by comple					
10. Type of Transfer. <u>Transfers</u> include, but are not limit page 2 for list.	ed to, deeds, land cont	racts, transfers invol	ving trusts or	wills, certain long-tei -	m leases and business interest. See
Land Contract Lease		Deed		Other (specify)	
11. Was property purchased from a financial institution?	12. Is the transfer bety	ween related persons	s?	13. Amount of Dov	vn Payment
Yes No	Yes	No			
14. If you financed the purchase, did you pay market rate	e of interest?	15. Amount	Financed (Bo	rrowed)	
Yes No					
EXEMPTIONS					
Certain types of transfers are exempt from unca If you claim an exemption, your assessor may re				ite below the type	of exemption you are claiming.
Transfer from one spouse to the other spo	•				
Change in ownership solely to exclude or i	include a spouse				
Transfer between certain family members	*(see page 2)				
Transfer of that portion of a property subje	ect to a life lease or li	fe estate (until the	life lease o	r life estate expire	es)
Transfer between certain family members		•		•	,
by transferor ** (see page 2)			·		
Transfer to effect the foreclosure or forfeit	ure of real property				
Transfer by redemption from a tax sale					
Transfer into a trust where the settlor or th	e settlor's spouse co	onveys property to	the trust an	d is also the sole	beneficiary of the trust
Transfer resulting from a court order unles	s the order specifies	a monetary payr	nent		
Transfer creating or ending a joint tenancy	if at least one perso	on is an original ov	vner of the p	roperty (or his/he	r spouse)
Transfer to establish or release a security	interest (collateral)				
Transfer of real estate through normal pub	lic trading of stock				
Transfer between entities under common of	control or among me	mbers of an affilia	ated group		
Transfer resulting from transactions that qu	ualify as a tax-free re	eorganization und	er Section 3	68 of the Internal	Revenue Code.
Transfer of qualified agricultural property v	-	-			
Transfer of qualified forest property when					
Transfer of land with qualified conservation				amaavit nao boo	Timou.
	ii easement (iand on	ily - Hot improvem	ents)		
Other, specify:					
CERTIFICATION					
I certify that the information above is true and col	mplete to the best of	my knowledge.			
· · · · · · · · · · · · · · · · · · ·					
Signature				Date	
Name and title, if signer is other than the owner	Daytime Phone Numb	per		E-mail Address	
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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. For complete descriptions of qualifying transfers, please refer to MCL Section 211.27a(6)(a-i).

Excerpts from Michigan Compiled Laws (MCL), Chapter 211

**Section 211.27a(7)(d): Beginning December 31, 2014, a transfer of that portion of residential real property that had been subject to a life estate or life lease retained by the transferor resulting from expiration or termination of that life estate or life lease, if the transferee is the transferor's or transferor's spouse's mother, father, brother, sister, son, daughter, adopted son, adopted daughter, grandson, or granddaughter and the residential real property is not used for any commercial purpose following the transfer. Upon request by the department of treasury or the assessor, the transferee shall furnish proof within 30 days that the transferee meets the requirements of this subdivision. If a transferee fails to comply with a request by the department of treasury or assessor under this subdivision, that transferee is subject to a fine of \$200.00.

*Section 211.27a(7)(u): Beginning December 31, 2014, a transfer of residential real property if the transferee is the transferor's or the transferor's spouse's mother, father, brother, sister, son, daughter, adopted son, adopted daughter, grandson, or granddaughter and the residential real property is not used for any commercial purpose following the conveyance. Upon request by the department of treasury or the assessor, the transferee shall furnish proof within 30 days that the transferee meets the requirements of this subparagraph. If a transferee fails to comply with a request by the department of treasury or assessor under this subparagraph, that transferee is subject to a fine of \$200.00.

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.