

# Public Land Auction

Isabella

October 3rd, 2020

Isabella County



**Location:**

Online  
[www.tax-sale.info](http://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](https://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:

- **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

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](https://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 within 5 business days of the sale.** No purchases can be made on a time-payment plan.
- **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 5 business days from the date of the sale.
- 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**

<b>Northern Bay Area</b> 9/1/2020	<b>Tuscola</b> 9/2/2020	<b>Saint Clair</b> 9/3/2020
<b>Central Lower Peninsula</b> 9/8/2020	<b>Clare / Gladwin</b> 9/9/2020	<b>Lapeer</b> 9/10/2020
<b>Kent</b> 9/11/2020	<b>Montcalm / Ionia</b> 9/14/2020	<b>Van Buren / Cass</b> 9/15/2020
<b>Monroe</b> 9/16/2020	<b>Allegan / Ottawa</b> 9/17/2020	<b>Jackson</b> 9/18/2020
<b>Calhoun</b> 9/21/2020	<b>Kalamazoo / Barry</b> 9/22/2020	<b>Saint Joseph / Branch</b> 9/23/2020
<b>Lake</b> 9/24/2020	<b>Muskegon</b> 9/25/2020	<b>Wexford/Missaukee/Kalkaska</b> 9/28/2020
<b>Mecosta / Osceola</b> 9/29/2020	<b>NE Lower Peninsula</b> 9/30/2020	<b>North Central Lower Peninsula</b> 10/1/2020
<b>North Western Lower Peninsula</b> 10/2/2020	<b>Bay</b> 10/3/2020	<b>Upper Peninsula</b> 10/5/2020
<b>West Central Lakeshore</b> 10/6/2020	<b>No Reserve Auction</b> 11/3/2020	

# 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:

- *"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 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:

<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 4/ of The Home Rule City Act, 1909 PA 279, as amended, MCL 117.4/, 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) 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](http://www.tax-sale.info) is a legal and binding contract to purchase. 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 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.



- 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.

#### 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

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

## **10. Deeds**

### **A. Deed Execution and Delivery**

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

### **B. Restrictive Covenants**

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

## **11. Property Taxes & Other Fees**

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

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

## **12. Other**

### **A. Isabella County Septic Inspection and Property Transfer Regulation**

Property in Isabella County is subject to the Isabella County Septic Inspection and Property Transfer Regulation (the "Septic Inspection Regulation"). The Septic Inspection Regulation requires that onsite sewage treatment and disposal systems and, in some cases, private water supply systems be inspected by a certified inspector before the property may be sold and transferred to another party. The buyer will be subject to the Septic Inspection Regulation and agrees to abide thereby where applicable. Prospective purchasers **should read and understand this regulation prior to bidding**.

A copy of the Septic Inspection Regulation can be found at [www.tax-sale.info/forms/isabellaSepticRegulation.pdf](http://www.tax-sale.info/forms/isabellaSepticRegulation.pdf)

## B. 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.

## C. 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.

## D. 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 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.**

## Isabella

Lot #	Lot Information	Address	Min. Bid	Sold For
10900	<b>Parcel ID:</b> 01-021-10-003-00; <b>Legal Description:</b> W 470 FT OF N 200 FT OF W 1/2 OF NW 1/4 OF NW 1/4 & 1 ACRE IN NE COR SEC 21 IN A SQUARE FORM & 1 ACRE IN NW COR SEC 23 IN A SQUARE FORM & EXC THE HWY ROW & PART OF W 438.8 FT OF N 5 A OF NW 1/4 OF NE 1/4 SEC 24 WHICH LIES S'LY OF LN DESC AS BEG AT PT ON N&S 1/4 LN OF SEC WHICH IS S 00D15M13S W 11.47 FT FROM N 1/4 COR TH N 89D39M50S E 700 FT TO POB EXC PARCEL OF LAND DESC AS BEG AT PT ON N&S 1/4 LN OF SEC WHICH IS S 33 FT FROM N 1/4 COR TH E 66 FT TH S 165.15 FT TH W 73.24 FT TH N TO POB T14N R6W <b>Comments:</b> Parcel is at the SE corner of the intersection of M-20 (W Remus Road) and S Wyman Road.. Much of this parcel is subject to the r/o/w of the hiway. There is not sufficient land left after that to support construction. Would make a good lawn bowling park, but not much else. Unbuildable Lands / Too Small; <b>Summer Tax Due:</b> \$28.33	W REMUS RD;	\$950	
10901	<b>Parcel ID:</b> 02-027-10-002-04; <b>Legal Description:</b> COM 277 FT W OF N 1/4 COR TH W 119 FT S 165 FT E 119 FT N 165 FT TO POB SEC 27 T14N R3W <b>Comments:</b> The value here is in the land and improvements. Older modular home in terrible condition. It has been open to the elements (see numerous holes in the roof in photos) for an extended period of time and is really, really rotten. Rehabbing this one is likely an exercise in futility. Demo and start over is the logical path. However the site offers an existing well and septic that hold potential for repurposing. (Check with the local health department to see if they have a record of the installation). We do not have title to the camper or other personal property on this parcel. Structural Issues; Dnvi; <b>Summer Tax Due:</b> \$61.73	9470 E BROOMFIELD RD MT PLEASANT;	\$4500	
10902	<b>Parcel ID:</b> 07-050-00-008-00; <b>Legal Description:</b> VILLAGE OF WINN N1/2 OF LOT 5 AND W 9FT OF N1/2 OF LOT 6 BLOCK 1 SEC 15 T13N R5W <b>Comments:</b> We did not enter this property for photos because of its condition. Home has been damaged by fire, and needs to be brought into full compliance with current code before being occupied again. Has a checkered, bad roof. Small, 1.5 story design. We are told that local officials desire this home to be immediately refurbished or demolished, so we suggest only bidding if you intend to do one or the other .... in other words, this is not a good "flip" candidate. Situated on a quiet street in Winn. Well and septic here, condition unknown. Electric service to this property has been dropped by the utility provider. Fire Damage; <b>Summer Tax Due:</b> \$203.84	8035 CHURCH ST WINN;	\$3700	
10903	<b>Parcel ID:</b> 08-008-20-001-00; <b>Legal Description:</b> W 1/2 OF N 1/2 OF N 1/2 OF NE 1/4 OF NE 1/4 SEC 8 T16N R5W <b>Comments:</b> Parcel fronts roughly 660' on W Herrick Road, across the street from Dicks Place, and runs 330 feet deep, less road r/o/w. 5 acres more or less. This is wooded, level, dry land. There is a cleared road into the parcel toward the east side. A couple hundred feet in, you'll find a one room cabin that is roughly 30 x 15 feet in size. The interior is wide open, insulated (foam) but not finished. There is a new electrical service and a 4" well as well as a well pit with hand driven shallow well. The property is wooded in mixed specie including some nice oaks and maples. Steel roof. Probably all about 20 years old or less here. Great wildlife area. Appears to be a septic here as well, but we cannot verify that ... you'll want to check with the local health department as to status. There is no kitchen or bath here .... just one wide open room. May have been a camper annex used on the concrete slab to the west of the cabin. <b>Summer Tax Due:</b> \$171.68	4185 W HERRICK RD FARWELL;	\$3300	
10904	<b>Parcel ID:</b> 08-009-20-004-00; <b>Legal Description:</b> W 8 RDS OF S 20 RDS OF W 40 RDS OF W 1/2 OF NE 1/4 SEC 9 T16N R5W <b>Comments:</b> Older single wide that is pretty well shot. Still has the tongue attached for easier removal. The value here is in the land and well/septic if useable. Parcel is level, open, dry land with 132' feet on Bawkey Road and running 330 feet deep. The mobile is beyond reasonable salvage. All of the useful fixtures have been removed. No furnace. Frozen plumbing. Broken windows. No extra charge. The power service here has been dropped by the utility provider. Mobile Home; <b>Summer Tax Due:</b> \$52.19	3498 W BAWKEY RD FARWELL;	\$2000	

10905	<p><b>Parcel ID:</b> 13-005-20-005-00; <b>Legal Description:</b> PART OF THE NE 1/4 OF SEC 5 T15N R6W SHERMAN TWP ISABELLA COUNTY MI DESCRIBED AS COM AT THE N 1/4 COR OF SEC 5 TH S 00D 45M 15S W 1611.10 FT ALG THE N/S 1/4 LINE TO THE POB TH N 58D 03M 57S E 693.69 FT TH S 19D 13M 49S E 110.00 FT TH S 10D 06M 24S W 204.85 FT TH S 39D 03M 05S E 144.19 FT TH S 15D 18M 12S E 123.27 FT TH S 19D 19M 45S W 248.41 FT TH S 43S 45M 00S E 91.86 FT TH S 89D 22M 08S W 700.00 FT TH N 00D 45M 15S E 478.00 FT TO THE POB SUBJECT TO EASEMENTS ALSO KNOWN AS ISABELLA FOREST EST.PARCEL # 4 LIBER 003 PAGE 533 SURVEY FOR WILDWOOD DEVELOPMENT CO. CONTAINING 10.024 ACRES <b>Comments:</b> Parcel is 9+ acres in size. USGS topographical survey maps suggest that this parcel is almost entirely marshlands, and visual observation confirms that. May be a *small* area in the NE corner of the parcel that is uplands, but that is subject to a power line right-of-way. Mostly a recreational parcel or nice add on for a neighbor. Located on a private, non-county maintained road. Power and phone here. Swamp Lot;</p> <p><b>Summer Tax Due:</b> \$260.18</p>	PINE TRAIL (Private);	\$1800	
10906	<p><b>Parcel ID:</b> 13-007-30-004-00; <b>Legal Description:</b> SE 1/4 OF SW 1/4 SEC 7 T15N R6W SHERMAN TWP ISABELLA CO. <b>Comments:</b> This is a square 40 acre parcel that includes frontage on both Round and Long Lakes in Sherman Township. These two lakes are the largest and most southern in a chain of six connected lakes. There is no public road to *any* of them according to topo maps. The net acreage here is roughly 20 acres, as the lakes (and connecting stream) cover much of the parcel.. We spoke with someone in the area that tells us that the property is primarily marshland, even though USGS topo maps don't show this. We found access to north end of the property off the verrrrrry end of Rosebush Road (left where Family Circle veers to the right). The road gradually becomes a very narrow overgrown and WET trail before it quite reaches the parcel and lake. It would be a good ATV access path, but a vehicle is going to get stuck in here (no place to turn around either) so BE CAREFUL. We are told that "once upon a time" this road was passable by vehicle and you could turn around at the end ... but that has been decades ago. With proper development, this could be a wonderful recreational parcel. Mayyyybe there is some uplands in here somewhere that would support construction. Hard to say. About 3.5 acres of the parcel sits west of the channel and has no access by land. This is an interesting parcel, but requires some investigation before bidding. There is a primitive boat launch on the end of W Rosebush Road at the eastern shore of Round Lake, but we do not believe this is public land or access. No Power In Area;</p> <p><b>Summer Tax Due:</b> \$52.19</p>	11332 W ROSEBUSH RD;	\$2700	
10907	<p><b>Parcel ID:</b> 13-096-00-413-00; <b>Legal Description:</b> OJIBWA RECREATION PLAT #6 LOT 413 <b>Comments:</b> Nicely wooded, level dry building site in the Ojibwa Recreation community near Sherman. There IS an active be a POA here .... we would check that out prior to bidding as those can mean maintenance fees or other costs. <a href="https://www.govserv.org/US/Weidman/1440376382865336/Ojibwa-Property-Owners%27-Association%20Association%20Fees">https://www.govserv.org/US/Weidman/1440376382865336/Ojibwa-Property-Owners%27-Association Association Fees;</a></p> <p><b>Summer Tax Due:</b> \$92.22</p>	S AIRPARK RD WEIDMAN;	\$1300	
10908	<p><b>Parcel ID:</b> 13-097-00-453-00; <b>Legal Description:</b> OJIBWA RECREATION PLAT #7 LOT 453 <b>Comments:</b> Parcel sits between two home. Property to the right hand side was the last owner of this parcel, we believe. Slopes steeply downhill to the rear and could support a walkout basement. There is an active POA here ... check that out prior to bidding. Nicely wooded, level dry building site in the Ojibwa Recreation community near Sherman. There IS an active be a POA here .... we would check that out prior to bidding as those can mean maintenance fees or other costs. <a href="https://www.govserv.org/US/Weidman/1440376382865336/Ojibwa-Property-Owners%27-Association Association Fees;">https://www.govserv.org/US/Weidman/1440376382865336/Ojibwa-Property-Owners%27-Association Association Fees;</a></p> <p><b>Summer Tax Due:</b> \$124.17</p>	7714 BUCKTAIL DR WEIDMAN;	\$1400	

10909	<p><b>This lot is a "bundle" comprised of 2 parcels</b></p> <p>(1 of 2) <b>Parcel ID:</b> 13-097-00-473-00; <b>Legal Description:</b> OJIBWA RECREATION PLAT #7 LOT 473 T15N R6W <b>Comments:</b> Older roofover mobile home with porch addition in the Ojibwa Recreation plat area. This property is messy ... and you can't quite tell from the road but it appears to be OCCUPIED. We'd grade this one as "fair" as to condition. There is personal property here including vehicles and a boat. There is a POA here ... Nicely wooded, level dry building site in the Ojibwa Recreation community near Sherman. There IS an active be a POA here .... we would check that out prior to bidding as those can mean maintenance fees or other costs. <a href="https://www.govserv.org/US/Weidman/1440376382865336/Ojibwa-Property-Owners%27-Association%20Personal%20Property%20Occupied%20Dnvi%20Association%20Fees">https://www.govserv.org/US/Weidman/1440376382865336/Ojibwa-Property-Owners%27-Association Personal Property; Occupied; Dnvi; Association Fees;</a></p> <p>(2 of 2) <b>Parcel ID:</b> 13-097-00-474-00; <b>Legal Description:</b> OJIBWA RECREATION PLAT #7 LOT 474 T15N R6W <b>Summer Tax Due:</b> \$269.47</p>	7838 WILDERNESS DR WEIDMAN;  7820 WILDERNESS DR WEIDMAN;	\$3200	
10911	<p><b>Parcel ID:</b> 16-003-20-002-01; <b>Legal Description:</b> PART OF SECT 03 T16N R3W WISE TWP - COM AT NE COR OF SE 1/4 OF NE 1/4 TH S 450 1/2 FT TO POB TH S 338 FT TH W 396 FT TH N 338 FT E 396 FT TO POB <b>Comments:</b> This parcel fronts 338' feet along Wise Road and runs 396 feet deep = 3+ acres. It is wildly overgrown ... 4 or 5 feet tall in most places, hiding a roofover mobile, three buildings, a barn, at least two campers, two (or more) vehicles and numerous things too small to see. We suggest that you carefully mow this parcel as the first step in determining what you've bought. A good session with a walk behind brush hog would be a great start here. The mobile appears to be generally intact and has a rear frame addition. It has not been regularly occupied in roughly 5 years. We did not gain access to the interior because of the growth, but are told that it has entered and rooted through by people in the past, so it is likely open to the elements and critters probably have taken up residence. This property probably has some potential once cleaned up. Nice location on a quiet country road with no "close" neighbors. The surroundings are tillable and forested lands. Personal Property; Dnvi; <b>Summer Tax Due:</b> \$154.09</p>	11597 N WISE RD CLARE;	\$2900	
10912	<p><b>Parcel ID:</b> 16-006-20-003-00; <b>Legal Description:</b> PART OF SECT 06 T16N R3W WISE TWP - PART OF SE 1/4 OF NE 1/4 BEG N ALG E SEC LN 605.11 FT FROM E 1/4 COR TH CONT N ALG SAID E SEC LN 179 FT TH W PARALLEL TO N'LY ROW LN OF US-10 EXP 272.25 FT TH S 179 FT E 272.25 FT BACK TO POB <b>Comments:</b> Poured concrete structure appears to have been destined to be a one or possibly two bedroom home. Well, septic and power service are all (apparently) complete. There is an older hot water boiler for heat that appears to have been operational at one point. We're guessing this has been vacant for a couple three years or more. This is solidly built with good craftsmanship. One car attached garage and architectural series roof shingle. 200A electrical service. Parcel fronts 179' along Leaton Road outside of Loomis (near Clare) and runs 272 feet deep. Level, open dry lands. This one has some really great potential !! Most of what is left to do is cosmetics. Has a functioning bathroom and a spartan temporary kitchen. Incomplete Construction; <b>Summer Tax Due:</b> \$379.30</p>	11727 N LEATON RD CLARE;	\$4800	
10913	<p><b>Parcel ID:</b> 17-000-04-452-00; <b>Legal Description:</b> C BENNETT'S ADDITION S 1/2 LOTS 1 &amp; 2 BLOCK 8 T14N R4W <b>Comments:</b> The property is OCCUPIED and we did not have the opportunity to view the interior or the exterior "up close". It is an older wood frame home that has had some updating. The exterior stairwell suggests that it may have been used as multiple family at some point. There are signs of deferred maintenance and some clutter in and around the yard. The exterior is low maintenance. This is a merchttable property in highly desirable, progressive Mount Pleasant, a college town with a vibrant economy. There is a good rental market here with students, and rentals are regulated. Check with local officials with your questions in that regard. Multiple Family Use; Occupied; Dnvi; <b>Summer Tax Due:</b> \$2,200.68</p>	715 N UNIVERSITY MT PLEASANT;	\$12000	
10914	<p><b>Parcel ID:</b> 17-000-06-404-00; <b>Legal Description:</b> FORDYCE ADD LOT 4 BLOCK 1 T14N R4W <b>Comments:</b> This is a single family home on N Kinney St. Our inspector was not able to visit this property, so please do your research prior to bidding. <b>Summer Tax Due:</b> \$1,317.03</p>	1215 N KINNEY MT PLEASANT;	\$8200	
10915	<p><b>Parcel ID:</b> 21-072-00-311-00; <b>Legal Description:</b> LAKE ISABELLA GOLF EST. #2 LOT 311 T14N R6W <b>Comments:</b> Nice, level building site in the Lake Isabella community. Lot is located on S Coldwater Road, just south of the Citgo station. There is golfing right out the back door here ! See the POA pages at <a href="https://www.lipoa.org/">https://www.lipoa.org/</a> and <a href="https://www.facebook.com/lipoalakeisabella">https://www.facebook.com/lipoalakeisabella</a> Association Fees; <b>Summer Tax Due:</b> \$91.30</p>	S COLDWATER RD LAKE ISABELLA;	\$1300	

10916	<b>Parcel ID:</b> 22-071-00-060-00; <b>Legal Description:</b> LAKE ISABELLA PLAT # 1 LOT 60 VILLAGE OF LAKE ISABELLA T15N R6W <b>Comments:</b> Nice pie shaped parcel at the end of a cul-de-sac in a quiet, well maintained neighborhood just steps from the waterfront of Lake Isabella. See the POA pages at <a href="https://www.lipoa.org/">https://www.lipoa.org/</a> and <a href="https://www.facebook.com/lipoalakeisabella">https://www.facebook.com/lipoalakeisabella</a> Association Fees; <b>Summer Tax Due:</b> \$123.53	4021 CASTLE LN WEIDMAN;	\$1300	
10917	<b>Parcel ID:</b> 31-080-00-024-00; <b>Legal Description:</b> MILLERS ADDITION TO SALT RIVER VIL OF SHEPHERD. LOTS 1-2-3 AND THE S 10 FT. OF LOT 10 BLK 2 <b>Comments:</b> Former location of a Marathon Service Station. Located on high traffic E Wright Avenue, just off US 127 at the Shepherd exit. Over 1/2 acre in size. Open, level dry land with two curb cuts. Natural gas available here. We checked the state database (see attached link) for any indications of contamination and we did not see anything. You may wish to verify that yourself. There has been a baseline environmental assessment done and filed, BEA: 200700820BC ... and five tanks have been removed in the past. We are not clear if there are tanks remaining or not based on the record. There is a listed facility record ... Facility ID:00005653 ... that you will want to review. <a href="http://www.deq.state.mi.us/sid-web/Tank_Detail.aspx?mod=ust&amp;mode=CGI&amp;Facility_ID=00005653">http://www.deq.state.mi.us/sid-web/Tank_Detail.aspx?mod=ust&amp;mode=CGI&amp;Facility_ID=00005653</a> <b>Summer Tax Due:</b> \$1,554.95	305 E WRIGHT AVE SHEPHERD;	\$7600	





## 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.

1. Street Address of Property		2. County	3. Date of Transfer (or land contract signed)
4. Location of Real Estate (Check appropriate field and enter name in the space below.) <input type="checkbox"/> City <input type="checkbox"/> Township <input type="checkbox"/> Village		5. Purchase Price of Real Estate	
		6. Seller's (Transferor) Name	
7. Property Identification Number (PIN). If you don't have a PIN, attach legal description. <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.		8. Buyer's (Transferee) Name and Mailing Address	
		9. Buyer's (Transferee) Telephone Number	
<b>Items 10 - 15 are optional. However, by completing them you may avoid further correspondence.</b>			
10. Type of Transfer. <b>Transfers</b> include, but are not limited to, deeds, land contracts, transfers involving trusts or wills, certain long-term leases and business interest. 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

Certain types of transfers are exempt from uncapping. 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 between certain family members \*(see page 2)
- ☐ Transfer of that portion of a property subject to a life lease or life estate (until the life lease or life estate expires)
- ☐ Transfer between certain family members of that portion of a property after the expiration or termination of a life estate or life lease retained by transferor \*\* (see page 2)
- ☐ 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 stock
- ☐ Transfer between entities under common control or among members of an affiliated group
- ☐ Transfer resulting from transactions that qualify as a tax-free reorganization under Section 368 of the Internal Revenue Code.
- ☐ 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.

Printed Name

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. 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(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.