

Public Land Auction

North Eastern LP

August 1st, 2019

Alcona, Alpena, Montmorency, and Presque Isle Counties



Location:

Alpena Events Complex (APlex)
701 Woodward Ave, Alpena, MI 49707

Time:

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

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

Auction Location

Alpena Events Complex (APlex): 701 Woodward Ave, Alpena, MI 49707





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

There are three ways to bid at our auctions:

IN-PERSON AT THE AUCTION

ONLINE VIA OUR WEBSITE

PROXY/ABSENTEE BID

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

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

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

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

SAVE TIME AT THE AUCTION

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

Visiting and viewing property BEFORE auction:

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

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

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

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

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

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

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

PAYING FOR YOUR AUCTION PURCHASES

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

Online bidding

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

Absentee bidding

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

On-site bidding

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

2019 AUCTION SCHEDULE - ROUND 1

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

Rules and Regulations

1. Registration

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

2. Properties Offered

A. Overview

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

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

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

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

B. Know What You Are Buying

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

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

C. Reservations

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

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

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

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

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

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

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

3. Bidding

A. Overview

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

B. Starting Bid Price

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

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

C. Bid Increments

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

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

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

D. Eligible Bidders

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

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

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

E. Absentee Bidding

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

F. Online Bidding

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

G. Bids are Binding

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

H. Limitations on Bidding

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

I. Attempts to Bypass These Rules and Regulations

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

4. Terms of Sale

A. Payment

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

The full purchase price consists of the final bid price *plus* a buyer's premium of 10% of the bid price, any outstanding taxes due on the property including associated fees and penalties, and a \$30.00 deed recording fee. **Any portion of the purchase price paid by credit card will be assessed an additional fee of 2.75%.**

B. Refund Checks

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

C. Dishonored Payment

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

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

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

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

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

D. Eligible Buyers

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

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

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

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

E. Sale to Entities

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

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

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

F. Cancellation Policy

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

G. Property Transfer Affidavit

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

5. Purchase Receipts

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

6. Title Being Conveyed

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

7. Special Assessments

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

8. Possession of Property

A. Possession Pending Deed Delivery

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

I. Securing the Property

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

II. Assessing Potential Contamination

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

B. Occupied Property

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

9. Conditions

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

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

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

10. Deeds

A. Deed Execution and Delivery

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

B. Restrictive Covenants

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

11. Property Taxes & Other Fees

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

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

12. Other

A. Personal Property

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

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

B. Mineral Rights

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

C. Applicability of These Rules and Regulations

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

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

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

Alcona

Lot #	Lot Information	Address	Min. Bid	Sold For
100	Parcel ID: 013-420-002-006-00; Legal Description: T28N R8E SEC 36 LOT 6 BLK 2 LOST LAKE WOODS SUB. Comments: Great quiet gated community Association Fees; Summer Tax Due: \$18.97	N RACOON TRAIL LINCOLN;	\$600	
101	Parcel ID: 013-420-047-031-00; Legal Description: T28N R8E SECS 35&36 LOTS 31,32&33 BLK 47 LOST LAKE WOODS SUB. Comments: Great quiet gated community Association Fees; Summer Tax Due: \$60.17	N CHIPMUNK TRAIL LINCOLN;	\$800	
102	Parcel ID: 013-420-082-009-00; Legal Description: T28N R8E SECS 35&36 LOT 9 BLK 82 LOST LAKE WOODS SUB Comments: Great quiet gated community Association Fees; Summer Tax Due: \$18.97	N HAWK RD LINCOLN;	\$600	
103	Parcel ID: 022-002-400-045-00; Legal Description: T28N R8E SEC 2 COM S1/4 COR, S89DEGE 1326.66 FT ALG S LN, N1326.25 FT ALG E-W1/8 LN TO POB, N89DEG W 34 FT TO FEN LN, N1DEGW 1326.55 FT ALG FEN LN TO E-W1/4 LN, N89DEGE 65 FT TO E N/S1/8 LN, S 1326.25 FT TO POB Comments: No Apparent Access No Road Access; Summer Tax Due: \$3.77		\$550	
104	Parcel ID: 022-002-400-130-00; Legal Description: T28N R8E SEC 2 COM S1/4 COR, S89DEGE 1326.66 FT ALG S LN TO POB, N4DEG 50.13 FT TO FEN LN, N1DEGW 613.39 FT ALG FEN LN, S89DEGE 20 FT TO E N-S1/8 LN S 663.12 FT ALG 1/8 LN TO POB Comments: Check Parcel Size No Road Access; Summer Tax Due: \$3.77		\$550	
108	Parcel ID: 031-023-200-020-00; Legal Description: T25N R6E SEC 23 COM 806.05 FT W OF N1/4 COR, S 264 FT, W 165 FT, N 264 FT, E 165 FT TO POB Comments: Parcel is 165' on Clouse Road x 264' deep. Lands have high water table that comes up between your toes walking around the yard. The house has been vacant for some time and has a very bad roof and some mold issues. Concrete slab-on-grade. It could be refurbished, but the high water table would need to be addressed first. We did not see the well. We assume the septic is waterlogged and needs upgrading. Roof Issues; Summer Tax Due: \$268.53	3845 CLOUSE RD GLENNIE;	\$1,700	
109	Parcel ID: 032-185-005-018-00; Legal Description: T25N R6E SECS 10&15 LOTS 18 & 19 BLK 5 NORTH LAKE WOODS SUB Comments: Double lots on a quiet gravel road in a resort lake setting. The rear portion of the north lot is swampy, but the front portion has been filled. There is a small storage building on the parcel that is in solid condition. Power and phone at the road. Well kept homes near here. Could be a great little family getaway spot. Summer Tax Due: \$92.67	WINTER SPORTS DR GLENNIE;	\$800	
110	Parcel ID: 032-310-000-024-00; Legal Description: T25N R6E SEC 34 LOTS 24 & 25 WILLERTS PINE GROVE Comments: Mid-century aluminum sided ranch with detached garage plus an extra storage garage too. Pretty much the entire roof is tarped and there are several spots where the joists and decking have caved in from prolonged neglect. It appears that the floor in the kitchen area is sagging under the worst area of leakage. The contents of the home have been moved to the garage and are piled there. Mostly rummage sale grade personal property. Located south of Glennie on a double lot in the Willerts Pine Grove plat. This one has potential but needs a roof "yesterday". Roof Issues; Summer Tax Due: \$396.57	4157 PINE ST GLENNIE;	\$1,600	

111	Parcel ID: 041-100-000-034-00; Legal Description: T25N R9E SEC 10 LOT 34 ALKAN ACRES SUB Comments: Trashed mobile on a lot in the Alkan Acres plat near Greenbush. The good news is that the axle is still under it! Best plan here is probably replacing it with a new unit. Skirting is all torn up and the plumbing is a disaster. The value here is in the lot, well and septic (depending on condition) Freeze Damage; Summer Tax Due: \$368.74	2653 S STEVENS RD GREENBUSH;	\$1,600	
112	Parcel ID: 041-148-000-628-00; Legal Description: T25N R9E SEC 34 LOT 628 HURON CEDAR LAKES SUB #5 Comments: Pie shaped lot with access from both roads. Serious roof issues and possible well / septic separation issues. Decent 2 bedroom knotty pine interior Roof Issues; Summer Tax Due: \$479.62	4507 E CEDAR LAKE DR GREENBUSH;	\$2,700	
113	Parcel ID: 041-255-000-019-00; Legal Description: T25N R9E SEC 11 LOT 19 SUPERVISORS SUB OF STERLINGS RESORT SUB Comments: Parcel lies south of utility r/o/w (could be partly covered by it). There are wetlands indicators in this area. Not likely to pass requirements for septic. Could be a storage barn location? Check zoning. Summer Tax Due: \$171.75	S US-23 GREENBUSH;	\$1,300	
114	Parcel ID: 041-265-000-052-00; Legal Description: T25N R9E SEC 14 LOT 52 TIMBERLAKES ESTATES SUB Summer Tax Due: \$9.35	S BIRCHCREST DR GREENBUSH;	\$600	
115	Parcel ID: 041-265-000-122-00; Legal Description: T25N R9E SEC 14 LOT 122 TIMBERLAKES ESTATES SUB Comments: Great area Association Fees; Summer Tax Due: \$40.58	S PINETREE DR GREENBUSH;	\$750	
116	Parcel ID: 041-266-000-200-00; Legal Description: T25N R9E SEC 14 LOT 200 TIMBERLAKES ESTATES SUB #2 Comments: Lightly wooded and low Summer Tax Due: \$9.35	E DEER RUN DR GREENBUSH;	\$550	
117	Parcel ID: 041-266-000-309-00; Legal Description: T25N R9E SEC 15 LOT 309 TIMBERLAKES ESTATES SUB #2 Comments: Low and wet Summer Tax Due: \$9.35	S TIMBERLAKES BLVD GREENBUSH;	\$600	
118	Parcel ID: 060-010-200-010-00; Legal Description: T26N R9E SEC 10 NE1/4 OF NW1/4 COM NE COR, S 475 FT, W 450 FT, N 475 FT, E 450 FT TO POB Comments: Catch frog legs from your front porch. Building is beyond repair Dangerous Building; Swamp Lot; Summer Tax Due: \$892.17	4690 E WALKER RD HARRISVILLE;	\$3,100	
120	Parcel ID: 071-030-400-020-00; Legal Description: T27N R8E SEC 30 COM E1/4 COR, N87DEGW 2331 FT ALG 1/4 LN & CL PRI RD TO POB, N87DEGW 305.61 FT, TO N-S1/4 LN, S2DEGW 1319.23 FT TO E-W1/8 LN, S87DEGE 305.1 FT ALG 1/8 LN, N2DEGE 1319.13 FT TO POB Comments: Shotgun 10 acres. A lot of possibilities here . Check on electrical service for this parcel Unimproved Roads; Seasonal Road; Summer Tax Due: \$356.81		\$2,300	
122	Parcel ID: 072-191-000-150-00; Legal Description: T27N R7E SEC 33 LOT 150 STUVE RANCH SUB #2 Comments: Close to Jewell Lake and Adjacent to Sale # 122 Summer Tax Due: \$41.16		\$700	

123	Parcel ID: 072-191-000-151-00; Legal Description: T27N R7E SEC 33 LOT 151 STUVE RANCH SUB #2 Comments: Adjacent to Sale # 122 , Some newer homes in area, Close to Jewell Lake Summer Tax Due: \$50.67		\$750	
124	Parcel ID: 073-100-000-044-00; Legal Description: T27N R8E SEC 36 LOT 44 BROWNLEE LAKE PARK SUB Comments: Looks are deceiving . Fire damaged ranch looks like it could be repaired Newer roof that needs to repaired where fire was vented. Seems to be a solid structure with a newer well Fire Damage; Summer Tax Due: \$38.67	325 E MAIN ST LINCOLN;	\$1,000	
125	Parcel ID: 101-034-200-060-00; Legal Description: T26N R7E SEC 34 COM SEC CEN, N 465.02 FT, S89DEGW 469 FT, S 465.02 FT, N89DEGE 469 FT TO POB Comments: Parcel is square and 465x469 in size. Open, level, dry lands. The house? Well let's say that it'd be a great control burn for the VFD. The garage roof has collapsed, taking the north wall of the house with it, so the entire interior has been exposed to the elements for eons and she's a rotten girl. The value here is in the land. Dangerous Building; Summer Tax Due: \$547.99	1742 S BEAN HILL RD BARTON CITY;	\$3,000	
126	Parcel ID: 114-101-000-036-00; Legal Description: T26N R5E SEC 7 LOT 36 ARMSTRONGS OAK WOOD SUB Comments: Small community out in a very secluded setting east of McKinley near the Alcona-Oscoda county line. There is no power here, and residents use gensets and solar, but there is phone service. Seasonal gravel roads. About a mile off CR F32. There is an old abandoned camper here of little value. We do not have title to it. No Power In Area; Summer Tax Due: \$15.62	142 N MCKINLEY RD MIO;	\$700	

Alpena

Lot #	Lot Information	Address	Min. Bid	Sold For
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300	<p>This lot is a "bundle" comprised of 5 parcels</p> <p><i>(1 of 5) Parcel ID:</i> 012-020-000-501-03; Legal Description: T31N R8E SEC 20 E 1/2 OF SW 1/4 EXC E 380 FT OF SE 1/4 OF SW 1/4 ALSO EXC W 697 FT OF SE 1/4 OF SW 1/4 ALSO EXC S 624.1 FT OF W 697 FT OF NE 1/4 OF SW 1/4 ALSO EXC COM AT S 1/4 COR OF SEC TH S 88D 32M 33S W 445.68 FT ALG S SEC LN TH N 01D 37M 56S W 30.05 FT TO POB TH CONT N 01D 37M 56S W 600.02 FT ALG W R/W LN OF 66 FT WIDE PRIV RDWY (DEVERE DRIVE) TH S 89D 26M 35S W 150.00 FT TH S 01D 37M 56S E 600.08 FT TO N 75 FT R/WLN M-32 TH N 89D 25M 23S E 150.00 FT ALG SD R/W LN TO POB PART OF SE 1/4 OF SW 1/4 ALSO EXC ELY 250 FT OF SLY 400 FT OF NE 1/4 OF SW 1/4 SUBJ TO ESMT</p> <p>Comments: This sale includes 5 bundled parcels that collectively equal about 39 acres. It is irregular in shape (see attached image map). It is the former yard and fleet terminal for a local construction company, and includes two buildings in salvageable condition if reuse is intended. The location lends itself to development as a residential or multi-family development parcel. Located just off M-32, it sits north of Home Depot, WalMart, Applebees and other commercial anchors. There is municipal water and sewer in the area as well as natural gas. The two buildings total roughly 20,000 square feet and could be rehabilitated if investment was made in roofing and exteriors. The larger of the two buildings, about 15,000 square feet, includes a small office area as well as high bay shop space with a half dozen large truck size overhead doors. The smaller building is lower ceiling cold storage space and warehousing. The grounds are somewhat cluttered with numerous piles of inert construction cast-offs including concrete drain pipe and culverts, pvc piping, brush and lumber scrap. There are a couple of spots where 55 gallon metal drums and tires are piled from fleet maintenance. There does not appear to be any evidence of surface dumping or contamination, but you'd certainly want to conduct a baseline environmental assessment (BEA) of those areas as well as study and sample whatever area the discharge from the floor drains and other areas around the two barns may flow to. We'd suggest that much of the site has been filled, as the rear portion of the lands appear to be more natural in soils and topography. This site is NOT listed on the MDEQ Environmental mapper and we saw no evidence of underground storage tanks from our cursory examination. The private road past the gated entrance to the property is shared with WATZ Radio (tower located to the west) and a couple of other users. The property may be viewed by qualified parties by prior appointment with the Treasurers office. Again, we <i>*strongly*</i> suggest that you familiarize yourself with the requirements of baseline environmental assessments (BEA) prior to bidding. Contamination Indicators;</p> <p><i>(2 of 5) Parcel ID:</i> 012-020-000-504-00; Legal Description: T31N R8E SEC 20 COM AT S 1/4 COR OF SEC TH N 87D 24M 00S W 379.90 FT ALG S SEC LN TO E 66 FT LN TOWER RD EXTD TH N 02D 24M 00S E 1032.82 FT ALG SD RD TO POB TH CONT N 02D 24M 00S E 297.04 FT ALG SD RD TO N LN SE 1/4 OF SW 1/4 TH S 87D 27M 24S E 379.90 FT ALG SD N LN TO N-S 1/4 LN TH S 02D 24M 00S W 305.04 FT ALG SD 1/4 LN TH N 86D 15M 00S W 380.00 FT TO POB PRT OF SE1/4 OF SW1/4</p> <p><i>(3 of 5) Parcel ID:</i> 012-020-000-505-00; Legal Description: T31N R8E SEC 20 THE N 100 FT OF S 1023.2 FT OF E 380 FT OF SE 1/4 OF SW 1/4</p> <p><i>(4 of 5) Parcel ID:</i> 012-020-000-508-00; Legal Description: T31N R8E SEC 20 THE N 100 FT OF THE S 923.2 FT OF E 380 FT OF SE 1/4 OF SW 1/4</p> <p><i>(5 of 5) Parcel ID:</i> 012-020-000-510-01; Legal Description: T31N R8E SEC 20 THE N 200 FT OF THE S 823.2 FT OF E 380 FT OF SE 1/4 OF SW 1/4 SUBJ TO ESMT</p> <p>Summer Tax Due: \$2,336.14</p>	<p>1030 DEVERE DR ALPENA;</p> <p>DEVERE DR ALPENA;</p> <p>DEVERE DR ALPENA;</p> <p>1165 DEVERE DR ALPENA;</p> <p>1498 M-32 W ALPENA;</p>	\$42,000	
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305	Parcel ID: 012-032-000-850-00; Legal Description: T31N R8E SEC 32 COM AT INT OF N&S 1/4 LINE & NWLY LINE OF WERTH ROAD TH N 73D E 119.4 FT TO POB TH N 1D 30M W 232 FT TH N 73D E 100 FT TH S 1D 30M E 232 FT TO NW LINE OF HWY TH S 73D W 100 FT TO POB PART OF SW 1/4 OF SE 1/4 Comments: Old mobile with addition. Bad floors, bad roof, good luck! This one is beyond any rational repair and should come down. Rotten to the core. Garage has some potential. Nice lot with municipal utility service and natural gas. Parcel fronts 100 feet on Werth Road and runs 232 feet deep. Dangerous Building; Summer Tax Due: \$124.26	2596 WERTH RD ALPENA;	\$2,200	
306	Parcel ID: 013-014-000-802-00; Legal Description: T32N R8E SEC 14 COM AT SE SEC COR TH N 03D 42M 23S E 1357.61 FT ALG E SEC LN TO S E-W 1/8 LN TH N 87D 24M 42S W 1340.48 FT ALG S E-W 1/8 LN TO E N-S 1/8 LN TH N 03D 05M 11S E 100.00 FT ALG SD E N-S 1/8 LN TO POB TH CONT N 03D 05M 11S E 587.90 FT ALG E N-S 1/8 LN TH N 87D 24M 42S W 13.95 FT TO ELY 60-FT R/W LN US 23 HWY TH S 18D 26M 02S W 611.10 FT ALG LONG CHORD OF CURVE TH S 87D 24M 42S E 175.69 FT TO POB PART OF NW 1/4 OF SE 1/4 Comments: Parcel fronts 611 feet along the east side of US 23. North line narrows to 13 feet ... 175 feet at the south end. Parcel sits about 5 feet below road grade and is moist but not swampy. Not sure if there is sewer here or not ... check with the health department for septic requirements if not. It appears there was a campsite here in the past, and there is a culvert, drive and gate. Summer Tax Due: \$12.06	US 23 N ALPENA;	\$800	
307	Parcel ID: 018-140-000-153-00; Legal Description: GITCHI OSSENING SUB BLK 10 LOT NO 5, 6 & 7 Comments: Parcel is roughly 1/3 acre in size. This is an older platted subdivision where the roads were never installed. There is no access to this property known. Unimproved Roads; Summer Tax Due: \$3.43	CRESCENT VW ALPENA;	\$700	
308	Parcel ID: 018-271-000-104-01; Legal Description: PARTRIDGE POINT MARINA HOMES CONDOS BOAT SLIP 104 Comments: Condo boat slip interest at a failed dock-o-minium project. It's unclear if this slip actually exists, The facility is closed and has been for a while. You'll want to investigate the legal status of this before bidding. It may be nothing at all other than a right on paper that will never come to fruition. Do your homework, kids! Condo - Unbuilt Air Condo; Summer Tax Due: \$1.09	BLUE HERON DR ALPENA;	\$700	
309	Parcel ID: 018-405-000-564-00; Legal Description: WATER WORKS PARK PLAT LOT NO 292 & 293 Comments: High water table here, though there is newer construction in the area suggesting that it may be buildable with manipulation. Municipal water and sewer here. Gravel road near the dead end. Camper on the property is not included. Summer Tax Due: \$18.13	WALL AVE ALPENA;	\$900	
310	Parcel ID: 018-410-000-106-00; Legal Description: WERTH FARM SUB LOT NO 51 Comments: Brushy lot. Has standing surface water, tho there are homes all the way around, so we suspect that may be because of dense soils and manipulation is available. Gravel street. Municipal utility in the area. Summer Tax Due: \$14.18	JEFFERSON ST ALPENA;	\$750	
312	Parcel ID: 024-030-000-850-00; Legal Description: T31N R6E SEC 30 NW 1/4 OF SE 1/4 ALSO THAT PART OF SW 1/4 OF SE 1/4 DESC AS COM AT S 1/4 COR OF SEC TH N 528 FT TO POB TH E 495 FT TH N 792 FT TO N LN SW 1/4 OF SE 1/4 TH W 495 FT TO 1/4 LN TH S ALG SD 1/4 LN 792 FT M/L TO POB Comments: Roughly 2,000 of feet of frontage on the East side of M-65. Parcel is almost entirely marshlands, except for a pocket of uplands on the NE corner and north edge. We did not see any roads cut in to this parcel. Primarily recreational property or of interest to adjacent land owners. Does not appear to be much here in the way of desirable timber. However you can probably make a fortune selling froglegs. Swamp Lot; Summer Tax Due: \$192.16	M-65 S LACHINE;	\$3,300	

313	Parcel ID: 032-032-000-770-00; Legal Description: T32N R6E SEC 32 COM S 2D 6M W 330 FT FROM E 1/4 COR TH N 89D 4M W 60 FT TO POB TH S 2D 6M W 165 FT TH N 89D 4M W 270 FT TH N 2D 6M E 165 FT TH S 89D 4M E 270 FT TO POB. PART OF NE 1/4 OF SE 1/4. Comments: 165' x 270' deep., Swamp lot. Next door to Reebel Landscaping in Long Rapids. Swamp Lot; Summer Tax Due: \$35.04	M-65 N LACHINE;	\$1,100	
314	This lot is a "bundle" comprised of 6 parcels (1 of 6) Parcel ID: 043-085-000-024-00; Legal Description: THUNDER BAY VILLAGE SUB LOT NO 24 Comments: This is a group of parcels being sold as a "bundle" in the Thunder Bay Village plat near the Thunder Bay River in Maple Ridge township. These parcels have extremely high water tables, and will not support onsite septic systems and have other physical issues making them generally unbuildable. Past experience indicates that these parcels have a very high rate of tax default reversion if sold to speculators, so they are being conditionally offered ONLY to parties that already own adjacent lands and who are current to Winter 2018 in the payment of their property taxes on all parcels in the auction group (4 counties). Bids will only be accepted from purchasers that meet that qualification as the condition of sale, and only the parcel adjacent to their current holding(s) will be conveyed. If you are an adjacent property owner and wish to have one of these parcels removed from the bundle for bidding, please advise the auction house or the office of the Alpena County Treasurer at least FIVE BUSINESS DAYS prior to the sale so that the parcel may be scheduled for individual bidding. Any bids placed by parties not so qualified will be canceled, no deed issued, and their purchase price FORFEITED as penalty for misrepresentation of material fact. Swamp Lot; (2 of 6) Parcel ID: 043-085-000-029-00; Legal Description: THUNDER BAY VILLAGE SUB LOT NO 29 (3 of 6) Parcel ID: 043-085-000-052-00; Legal Description: THUNDER BAY VILLAGE SUB LOT NO 52 (4 of 6) Parcel ID: 043-085-000-053-00; Legal Description: THUNDER BAY VILLAGE SUB LOT NO 53 (5 of 6) Parcel ID: 043-095-000-240-00; Legal Description: THUNDER BAY VILLAGE SUB # 2 LOT # 240 (6 of 6) Parcel ID: 043-105-000-370-00; Legal Description: THUNDER BAY VILLAGE SUB # 3 LOT # 370 & 371 Summer Tax Due: \$73.63	361 WINYAH DR ALPENA; 341 WINYAH DR ALPENA; 253 WINYAH DR ALPENA; 249 WINYAH DR ALPENA; 264 GERONIMO RD ALPENA; 109 HICKOCK RD ALPENA;	\$5,000	
320	Parcel ID: 043-107-000-487-00; Legal Description: THUNDER BAY VILLAGE SUB NO 4 LOT NO 487 Comments: Older mobile with a collection of "man stuff" inside and out. Somne rehabbing has been undertaken, now dormant. A couple of roof leaks, and generally torn up inside. Newer 100A electric panel, but service has not been completed outside. Personal Property; Incomplete Construction; Summer Tax Due: \$107.98	485 GERONIMO RD ALPENA;	\$1,100	
321	Parcel ID: 054-070-000-071-01; Legal Description: NINE PINES RETREAT SUB LOTS 65, 66, 67, 74, 75, & 76 Comments: Nice one acre parcel at Hubbard Lake village. Six platted lots. Level dry wooded lands. Fronts on Oak Street to the north and undeveloped Ash Street on the south. Gravel county roads. Summer Tax Due: \$30.45	Oak Street, Hubbard Lake;	\$1,100	

323	<p>Parcel ID: 061-034-000-751-04; Legal Description: T29N R8E SEC 34 S 1/2 OF SE 1/4 OF SE 1/4 & S 1/2 OF NE 1/4 OF SE 1/4 OF SE 1/4 EXC W 1/2 OF SW 1/4 OF SE 1/4 OF SE 1/4 Comments: Irregular (mostly square) 20 acre parcel at the NW corner of the intersection of Pratt and Hubert roads on the Alpena-Alcona county line. Has been timbered in the recent past ... no saw logs here. Generally level, small marsh pockets, but there are buildable spots for sure. There is a road cut in from Pratt Road on the east side. Summer Tax Due: \$105.88</p>	PRATT RD OSSINEKE;	\$1,900	
324	<p>Parcel ID: 083-024-000-518-00; Legal Description: T31N R6E SEC 24 COM AT A PT ON NELY LINE OF M 32 HWY 441 FT SELY FROM INT WITH W SEC LINE TH SELY ALONG HWY LINE 75 FT TH NELY 300 FT TH NWLY 75 FT TH SWLY TO POB BEING PART OF W 1/2 OF SW 1/4 Comments: Has had a baaaaad roof for probably decades. The interior is rotted beyond help. Dozer bait. The lot is 75' along the roaad x 300 deep = 1/2 acre. Best use is to knock it down. Dangerous Building; Personal Property; Summer Tax Due: \$135.07</p>	9944 M-32 W HERRON;	\$1,800	
325	<p>Parcel ID: 092-057-000-136-00; Legal Description: LOT 7 BLK 16 BEEBES ADD TO THE CITY Comments: House is structurally sound, but this is one dirty girl. Grubby from top to bottom and in need of a complete resurfacing. Potentially two bedrooms. Has a 100A electric service but it has NO MAIN DISCONNECT which is a major code violation. Power service mast is bent and has been disconnected. Minor roof leakage. Basement is damp. Plastic plumbing. With a good redo this could be a dollhouse, but right now it's a doghouse. Corner lot in well kept Alpena east-side neighborhood. Animal Damaged; Summer Tax Due: \$694.93</p>	428 AVERY STREET ALPENA;	\$9,800	

Montmorency

Lot #	Lot Information	Address	Min. Bid	Sold For
4900	<p>Parcel ID: 001-002-000-010-01; Legal Description: T29N R1E SEC 2 BEG AT NE COR OF SEC TH S 1205.54 F T TO E-W 1/8 LN TH W 724.13 FT TH N 1203.28 FT TH E 724.09 FT TO POB ESMNTS OF RECORD PAR #5 Comments: Beautiful rolling wooded lands at the end of Andergood Road. There is no improved road in to this parcel at present, but when it was divided, it was defined as "Parcel 5" in the survey of record, and an easement was created for future access. The easement runs to the NW corner of the parcel from the end of Andergood Road ... but is currently gated before it reaches that point ... so you'll need to have a convo with the neighbor about sharing a padlock key ... These are rolling wooded lands. Roughly 19 acres. Easement information at Liber 291 Page 315, Survey at Liber 6 Page 513, Montmorency County records. Unimproved Roads; Summer Tax Due: \$376.18</p>	Andergood Road;	\$2,600	
4901	<p>This lot is a "bundle" comprised of 2 parcels</p> <p><i>(1 of 2)</i> Parcel ID: 001-020-000-550-00; Legal Description: T29N R1E SEC 20 BEG AT S 1/8 POST ON N & S 1/4 LINE TH S 88DEG 45MIN E ALONG S 1/8 LINE 33 FT, TH N 2DEG 02MIN E 475 FT TO POB. TH S 88DEG 45MIN E 83.85 FT, TH S 1DEG 15MIN W 434.46 FT, TH SWLY ALONG CO RD R/W LINE 90.16 FT, TH N 2DEG 02MIN E 475 FT TO POB. Comments: This is a cute little resort cottage near East Twin Lake at Lewiston. Its clear that there is a mid-century camper/house-trailer at the heart of this, and there are several additions both front and rear. Newer furnace, natural gas and 100A electrical service. It is in generally solid condition with a few spots here and there that need attention. Nice double corner lot. Two bedrooms and a bath.</p> <p><i>(2 of 2)</i> Parcel ID: 001-020-000-560-00; Legal Description: T29N R1E SEC 20 BEG AT S 1/8 POST ON N & S 1/4 LINE TH S 88DEG 45MIN E 33 FT, N 2DEG 2MIN E 475 FT TH S 88DEG 45MIN E 83.85 FT TO POB TH S 88DEG 45MIN E 100 FT, TH S 1DEG 15MIN W 424.32 FT TO R/W LINE OF CO RD 612, TH SWLY ALONG CO RD R/W LINE 100.5 FT, TH N 1DEG 15MIN E 434.46 FT TO POB Summer Tax Due: \$141.33</p>	2508 CO RD 612 LEWISTON;	\$1,400	
4903	<p>Parcel ID: 001-350-000-003-00; Legal Description: T29N R1E SEC 21 LOT 3 GREEN SPRUCE ACRES Comments: Level, well drained land in Lewiston, right on County Road 612. Perfect spot for a new home! Please check with Local Unit Assessor, Albert Township to be sure of your plan to build. Summer Tax Due: \$92.83</p>	County Road 612, Lewiston;	\$1,100	
4904	<p>This lot is a "bundle" comprised of 2 parcels</p> <p><i>(1 of 2)</i> Parcel ID: 001-560-000-055-00; Legal Description: T29N R1E SEC 19 LOT # 55 WEST TWIN MOBILE HOME SUB Comments: This one looks ready for a new unit! Solid concrete base, 4" submersed well, 12' x 16' shed, electric service, natural gas, fenced yard. This is a nice rig. In popular Lewiston resort area. Mobile Home Pad;</p> <p><i>(2 of 2)</i> Parcel ID: 001-560-000-056-00; Legal Description: T29N R1E SEC 19 LOT # 56 WEST TWIN MOBILE HOME SUB Summer Tax Due: \$514.99</p>	3160 PARKWOOD RD LEWISTON;	\$2,200	

4906	<p>This lot is a "bundle" comprised of 3 parcels</p> <p>(1 of 3) Parcel ID: 002-012-000-070-00; Legal Description: T30N R3E SEC 12 S 1/2 OF SE 1/4 Comments: CHECK THIS OUT! 180 acres in three adjacent parcels. Mid-century, well constructed home with attached two car garage. This property has been neglected and abandoned for some time, and has been vandalized and now host to a large family of raccoons (the nest is in the garage by the way ... they're aggressive ... beware) . At one time this was a really really sharp place. It sits in a very scenic spot on the parcel, hundreds of feet off the highway overlooking a PRIVATE SPRING FED pond that must have some great potential as your own fishing haven. The home has hot water baseboard heat. Overall the home has one really rough spot, which is right of the front door and documented in the photographs. Other than this the work should mostly be cleaning and troubleshooting plumbing and boiler system. Rear decking has collapsed and will require replacement. The land is primarily marshlands, and there are no roads cut in that we could find (or if there are they're very overgrown). Parcel has over 2500 feet of highway frontage. You will never have to worry about neighbors out here. Has tremendous potential for a private recreational compound or celebrity hideout away from the paparazzi. Three parcels: two 80's and a 20 acres parcel containing the house.</p> <p>(2 of 3) Parcel ID: 002-013-000-010-00; Legal Description: T30N R3E SEC 13 N 1/2 OF NE 1/4 LESS STATE HWY ROW</p> <p>(3 of 3) Parcel ID: 002-013-000-040-00; Legal Description: T30N R3E SEC 13 S 1/2 OF NE 1/4 N OF TL-32 Summer Tax Due: \$2,774.45</p>	18690 M-32; 18690 M-32 ATLANTA;	\$15,500	
4909	<p>Parcel ID: 002-023-000-050-07; Legal Description: T30N R3E SEC 23 COM AT NW COR OF SAID SEC, THN S 1562FT, THN E 205FT TO POB, THN E 1122.62FT, THN S 1077.42FT, THN W 1062.72FT, THN N 360FT, THN W 264FT, THN N 380FT, THN E 205FT, THN N 322.70 TO POB. Comments: Mobile roofover with woodburning fireplace (!) on a very nice 28.5 acre parcel east of Atlanta. The mobile is stinky but restorable. We did not locate a well but assume there is one. Appears to likely be freeze damage to the bathroom area, as the floor near the back door is very soft and there has been some top-side repair attempted. The parcel fronts 360 feet along the road and runs over 1000 feet deep. Then east line of the property fronts on Streit Drive (sometimes gated). South line runs along a cleared power line. The north half of the parcel (roughly) is open level lands. The forestry here is mostly softwoods and evergreens. Not sawlog territory. Not wetlands according to USGS topo maps, but there are some damp spots on the east side. Summer Tax Due: \$802.17</p>	9615 HALL RD ATLANTA;	\$4,900	
4912	<p>Parcel ID: 003-016-000-020-03; Legal Description: T30N R2E SEC 16 COM AT THE NE COR SEC 16 TH W 1225.70 FT TO POB TH CONT W 295 FT TH S 295 FT TH E 295 FT TH N 295 FT TO POB CONTAINING 1.99 A. M/L 94 SP FROM 016-000-020-00 9-93 Comments: Small frame home with addition. SW of Atlanta. Because it is OCCUPIED, we were not able to inspect it in detail. Parcel is 295' square, on a county maintained road. Occupied; Summer Tax Due: \$976.75</p>	10970 MOUCH RD ATLANTA;	\$4,000	

4913	Parcel ID: 003-131-000-100-00; Legal Description: T31N R2E SEC 31 COM 150 FT N OF SW COR OF SW 1/4 OF SW 1/4 AS POB TH N 150 TH E 150 TH S 150 TH W 150 FT TO POB R/W OF RECORD Comments: Parcel is 150 feet square. There is a primitive cabin here (power but probably no sewer) that we did not enter because the property is apparently still under the control of the former owner. Comes with a trashed/tripped mobile and a collection of man-yard-art. There are some spray painted warnings to those who may enter that we would advise you heed until you have legally purchased and evicted. We did not view this property in detail. Tax Protestor Or Militia Evidence; Dnvi; Summer Tax Due: \$250.52	13031 NORTHSTAR RD ATLANTA;	\$1,500	
4914	Parcel ID: 003-133-000-260-00; Legal Description: T31N R2E SEC 33 COM AT SE SEC COR TH N 2 DEG E 278 FT TH W 33 FT TO POB TH N 100 FT TH N 88 DEG W 132 FT TH S 100 FT TH E 132 FT TO POB Comments: Two bedroom wood frame home. Roof has been bad for a loooong time. There are three different areas where the hole to the outdoors is over a foot in diameter. That being said, its not as damaged as you might expect (maybe because its well ventilated!) Two bedrooms. The right side of the building is slab-on-grade, with crawlspace under the kitchen area to the right. This property was foreclosed by a lender in December, and they neglected (or decided not to) pay the taxes. Needs a roof yesterday. Lot is 100 x 132 feet in size. Northwest of Atlanta on a county road. Roof Issues; Bank Repo; Summer Tax Due: \$275.51	13051 DECHEAU LAKE RD ATLANTA;	\$2,400	
4915	Parcel ID: 003-550-000-020-00; Legal Description: T30N R2E SEC 23 LOT 20 BLAIRS FIRST ADD TO BREEZY PINE RIDGE Comments: Knotty pine Biltmore south of Atlanta, across the street from the Crooked Lake park. Low ceilings here (6 to 7 foot). Build on a crawl with a small rear utility room. We did not see a well here but assume there is one. Two bedrooms one bath. Floors have a little slope to them, but correctable from below. Roof is in good overall condition. DISCLOSURE: There was a recent death in this home by natural causes. Summer Tax Due: \$218.05	9568 CO RD 489 ATLANTA;	\$2,000	
4916	Parcel ID: 003-642-000-008-00; Legal Description: T30N R2E SEC 12 LOT 8 BLK 2 HAY MEADOW PARK Comments: Vacant level, dry wooded land on a paved street in Atlanta. Well kept neighborhood. Natural gas available here. Summer Tax Due: \$54.71	Depot Street, Atlanta;	\$900	
4917	Parcel ID: 004-121-000-600-00; Legal Description: T31N R4E SEC 21 BEG 40 RDS S & 16 RDS E OF NW COR OF NE 1/4 OF SW 1/4 AS POB TH E 8 RDS, S 20 RDS, W 8 RDS, N 20 RDS TO POB Comments: Resort area village west of Hillman off Pleasant Valley Road. Parcel is 132' x 330. There is power at the road, but no service to the lot itself. There is a vehicle and a camper here, and we do not have title to either so they are not included. Level, dry wooded parcel with seasonal neighbors nearby. Personal Property; Seasonal Road; Summer Tax Due: \$112.36	21310 SUITT RD HILLMAN;	\$1,100	
4918	Parcel ID: 004-121-000-650-00; Legal Description: T31N R4E SEC 21 BEG AT PT 40 RDS E OF SW COR OF NE 1/4 OF SW 1/4 TH RUN E 8 RDS, N 20 RDS, W 8 RDS, S 20 RDS TO POB Comments: Level, dry wooded parcel on a seasonal road west of Hillman off Pleasant Valley Road. Power at the roadside, and many seasonal neighbors camp in this resort community. Summer Tax Due: \$61.90	Suitt Road;	\$900	

4919	<p>Parcel ID: 006-336-000-180-00; Legal Description: T32N R4E SEC 36 COM SE COR OF SEC; TH W 66FT POB; TH N 228FT; TH W 570FT; TH S 228FT; TH E 570FT TO POB. Comments: We've sold this one before. Parcel fronts 570 feet along the north side of Long Rapids Road and runs 228 feet deep. The large barn to the rear is NOT a part of this property as far as we can tell. Since the last time it was on our list, someone has brought in a mobile home (now stripped) and done a little work inside, but it still has a long way to go. We would characterize this as a shell to be stripped and finished. It does still have some of its cool architectural features including bannister, doors and leaded windows, but most of the interior has been gutten. It is open to the elements and needs to be secured soon to prevent further deterioration. Roof is ancient but curiously there do not appear to be any chronic leaks. Electric service is cut. Basement/foundation need attention soon as well. Three acres more or less here on a quiet gravel country road. This could be quite the place if in the right hands.</p> <p>Summer Tax Due: \$537.08</p>	24910 LONG RAPIDS RD HILLMAN;	\$2,900	
4920	<p>Parcel ID: 006-390-000-009-00; Legal Description: T32N R2E SEC 34 LOT # 09 CLEAR LAKE ESTATES # 2 Comments: Parcel is located at the SW corner of the intersection of M-33 and County Road 622. Lands are level, dry and nicely wooded. Both road frontages are paved. Great second home location!</p> <p>Summer Tax Due: \$123.02</p>	M-33 at CR 622;	\$1,300	
4921	<p>Parcel ID: 006-650-000-282-00; Legal Description: T32N R2E SEC 8-17 LOT 282 VIRGINIA PARK Comments: Canada Creek Ranch is a private 13,500 acre, four season resort with an emphasis on outdoor sports such as hunting and fishing. ATVs, dirt bikes and gas powered boat motors are NOT permitted. There are 3001 lots in the association, and 480 dwellings. CONSTRUCTION HERE REQUIRES TWO LOTS, but many people purchase single lots simply for access to the amenities. This parcel is a hillside building lot on Doty Trail, which is alley-like in its improvement. There is no power on this road, but there is power available on the two streets north and south. Please see the website at https://www.canadacreekranch.com and check out the various bylaws, rules and fees associated with owning a parcel here. YOU MUST APPLY FOR MEMBERSHIP WITHIN 90 DAYS OF PURCHASE. Annual fees are about \$750. There is a one time admission fee of \$1500. Failure to make proper application and pay necessary fees will result in liens against your parcel. You must own TWO ADJACENT LOTS to build here. This sale is for ONE lot. Association Fees;</p> <p>Summer Tax Due: \$16.90</p>	Doty Trail;	\$700	
4922	<p>Parcel ID: 006-650-000-284-00; Legal Description: T32N R2E SEC 8-17 LOT 284 VIRGINIA PARK SUB Comments: Canada Creek Ranch is a private 13,500 acre, four season resort with an emphasis on outdoor sports such as hunting and fishing. ATVs, dirt bikes and gas powered boat motors are NOT permitted. There are 3001 lots in the association, and 480 dwellings. CONSTRUCTION HERE REQUIRES TWO LOTS, but many people purchase single lots simply for access to the amenities. This parcel is a hillside building lot on Doty Trail, which is alley-like in its improvement. There is no power on this road, but there is power available on the two streets north and south. Please see the website at https://www.canadacreekranch.com and check out the various bylaws, rules and fees associated with owning a parcel here. YOU MUST APPLY FOR MEMBERSHIP WITHIN 90 DAYS OF PURCHASE. Annual fees are about \$750. There is a one time admission fee of \$1500. Failure to make proper application and pay necessary fees will result in liens against your parcel. You must own TWO ADJACENT LOTS to build here. This sale is for ONE lot. Association Fees;</p> <p>Summer Tax Due: \$16.90</p>	Doty Trail;	\$700	

4923	<p>Parcel ID: 007-108-000-350-04; Legal Description: T30N R4E SEC 8 COM AT S 1/4 COR TH N 1319.06 FT TO SW COR OF NW 1/4 OF SE 1/4 TH N 89 DEG E 285.71 FT TO POB TH N 459.07 FT TO SHR OF MILLER CRK FLOOD TH N 79 DEG E 145.33 FT TH S 483.05 FT TH S 89 DEG W 142.85 FT TO POB PARCEL C</p> <p>Comments: 1.5 acre parcel fronts on a tributary of the Thunder Bay River. There is no improved road to this parcel, but there is a 50' wide easement of record at Liber 427 Page 430 that you may wish to review. USGS maps indicate that the lands are not marshlands and they should be fairly firm and at least qualify for recreational use. It is described as "Parcel C" and there is a recorded survey with easement of record. You'll want to check Montmorency County records to be sure. Unimproved Roads;</p> <p>Summer Tax Due: \$75.94</p>	(Off) Niergarth Road;	\$900	
4924	<p>Parcel ID: 044-081-000-007-01; Legal Description: T31N R4E SEC 24 W 1/2 OF LOT 7 BLK 1 PETER BATES ADD TO VILLAGE OF HILLMAN</p> <p>Comments: Home is concrete block construction and has a newer shingle roof. Generally solid exterior. On the south edge of the downtown district. House is generally solid, but there is a slight dip in the floor that should be correctable from the crawlspace. We believe there is access to the underside in the utility room underneath the rubble. Electric service is antiquated and has been dropped, but furnace and water heater are newer natural gas units. There is a woodburning fireplace that has been blocked off, and the walls are sooty, inferring that there is a draft issue. Two bedrooms and a bath. This one is grubby and stinky but well worthy of your attention as a rehabber.</p> <p>Summer Tax Due: \$138.48</p>	24038 VETERANS MEMORIAL HWY HILLMAN;	\$7,800	
4925	<p>Parcel ID: 044-091-000-003-00; Legal Description: T31N R4E SEC 23 LOT 3 BLK 1 ROBERT REAS ADD TO VILLAGE OF HILLMAN</p> <p>Comments: Mid-century mobile home that appears to have been well cared for over time. Has a carport and small entry porch. Satellite communication facility for chatting with extra terrestrials. This one appears to be in generally excellent condition. Appears to have been winterized, but we can't be certain of that. No clear signs of freeze damage. Neighbor keeps removing the sign, so there is one in the front window to identify it. Some personal property still here. Power service has been dropped and will need an inspection to reconnect. Personal Property;</p> <p>Summer Tax Due: \$166.86</p>	311 N ELIZABETH ST HILLMAN;	\$1,800	

Presque Isle

Lot #	Lot Information	Address	Min. Bid	Sold For
7100	<p>Parcel ID: 021-015-000-008-00; Legal Description: T 37 N R 2 E SEC 15 PARC COM AT MEANDER COR BET SEC 14 & 15 S 0DEG 46MIN 25SEC W ON SEC LINE 125.12FT TO CENTER LINE OF US 23 N 44DEG 42MIN W ON SAID CENTER LINE 823.90FT S 45DEG 4MIN W 1000FT TO POB; S 45DEG 4MIN W 100FT S 23DEG 56MIN E 115FT N 45DEG 4MIN E 100FT N 23DEG 56MIN W 115FT TO POB.</p> <p>Comments: If you're looking for a secluded recreational spot ... a primitive campspot ... this may be your answer. Located at the end of a private trail 1000 feet west of US 23, this parcel is 100x115 feet in size, which is roughly 1/4 acre. The parcel is wooded and COMPLETELY SURROUNDED by a 253 acre parcel. That's right ... 1000 feet off the road and NO NEIGHBORS likely to ever be around. So if everyone is telling you to "get lost", well by golly, this is the place! There is a small amount of debris back here ... but its well worth cleaning up! The Hammond Bay Refuge Harbor is right across the street, giving you a great place for launching a boat for some fishing pleasure. The end of the road near the hiway is secured ... you'll want to make that your own.</p> <p>Summer Tax Due: \$7.59</p>	(Off) US 23;	\$700	
7101	<p>Parcel ID: 021-070-000-008-00; Legal Description: ENCHANTED PINES LOT 8</p> <p>Comments: Nice dry, level wooded building site one mile from the Black Mountain Recreation area ... a four seasons playground! Black Lake and numerous restaurants and resorts are also in the area. County maintained paved road. Many well maintained second homes in the area. If you love the outdoors, this is what you're looking for!</p> <p>Summer Tax Due: \$22.63</p>	County Road 489;	\$900	
7102	<p>Parcel ID: 052-130-000-089-02; Legal Description: VILLAGE OF MILLERSBURG BLOCK 16; TH SOUTHERLY 33FT OF LOT 10</p> <p>Comments: Nice level, open dry parcel in Millersburg. 33' wide. All utilities at the street. Vul - Vacant Urban Lot;</p> <p>Summer Tax Due: \$7.53</p>	Linden Street;	\$700	
7103	<p>Parcel ID: 111-015-000-600-03; Legal Description: VILLAGE OF VINCENT BLK 14 LOTS 1 7 8 & 9. Comments: Commercial card fueling station in Posen. Has been dormant for a few years. No overt signs of surface contamination, but you'll certainly want to obtain a BEA. The tanks are still in the ground and you have TWO choices: license them, have them inspected and put them to use ... or remove them at your own expense. Check the Michigan Environmental locator utility (linked) for information on this location. We found it listed as "Facility ID 00004050" with 2 underground storage tanks, and also listed as "Site ID 71000069" on the Part 201 registry. Ust - Underground Tanks;</p> <p>Summer Tax Due: \$329.87</p>	11109 MICHIGAN AVE POSEN MI 49776;	\$3,400	

7104	Parcel ID: 122-115-000-198-00; Legal Description: ESAU TERRACE LOT 198 Comments: Presque Isle Harbor Association amenities include a clubhouse with indoor pool, exercise equipment, activity room, game spaces, and meeting rooms; two beach houses, three beaches (one with boat rental), launching facilities on both Grand Lake and Lake Huron; a campground with full facilities, and a camper pavilion. There is a thriving community recreational and social program as well. For the summer and winter sports enthusiast, the Association has miles of hiking/snowmobile/cross country ski trails. Nearby, on State land, are many more miles of groomed and ungroomed ski and snowmobile trails. Association fees are \$253 per year, and there are quarterly water assessments which total another \$150.00 annually or less. See full information on the association at the link noted. This is a quiet resort community in a very picturesque area between Alpena and Rogers City. We have 35 lots to offer in the sale this year, and there are others available on our website in the "surplus sales" catalogs from prior years. If you assemble a group of contiguous lots (up to 4) there are discounts on the annual fees for the additional lots. See the PIHA website for full details, bylaws and other details. LOT GROUPS IN THIS YEARS SALE: Triple lot: 7132-3-4; Double lots: 7104-5, 7106-7, 7114-5, 7116-7. See the surplus sale catalog for other lots that may be adjacents! Association Fees; Summer Tax Due: \$7.10	E Grand Lake Road;	\$700	
7105	Parcel ID: 122-115-000-199-00; Legal Description: ESAU TERRACE LOT 199 Comments: See sale 7104 for details on the PIHA offerings in this years sale! Association Fees; Summer Tax Due: \$7.10	E Grand Lake Road;	\$700	
7106	Parcel ID: 122-145-000-234-00; Legal Description: GRAND PINES SUBD #2 LOT 234 Comments: See sale 7104 for details on the PIHA offerings in this years sale! Association Fees; Summer Tax Due: \$8.29	Pineview Road;	\$750	
7107	Parcel ID: 122-145-000-235-00; Legal Description: GRAND PINES SUBD #2 LOT 235 Comments: See sale 7104 for details on the PIHA offerings in this years sale! Association Fees; Summer Tax Due: \$8.29	Pineview Road;	\$750	
7108	Parcel ID: 122-145-000-315-00; Legal Description: GRAND PINES SUBD #2 LOT 315 Comments: See sale 7104 for details on the PIHA offerings in this years sale! Association Fees; Summer Tax Due: \$8.29	Pinewood Court;	\$700	
7109	Parcel ID: 122-145-000-350-00; Legal Description: GRAND PINES SUBD #2 LOT 350 Comments: See sale 7104 for details on the PIHA offerings in this years sale! Association Fees; Summer Tax Due: \$8.29	Pineview Road;	\$750	
7110	Parcel ID: 122-145-000-367-00; Legal Description: GRAND PINES SUBD #2 LOT 367 Comments: See sale 7104 for details on the PIHA offerings in this years sale! Association Fees; Summer Tax Due: \$8.29	Balsam Drive;	\$700	
7111	Parcel ID: 122-160-000-035-00; Legal Description: HARBOR MANOR LOT 35 Comments: See sale 7104 for details on the PIHA offerings in this years sale! Association Fees; Summer Tax Due: \$8.29	E Grand Lake Road;	\$750	
7112	Parcel ID: 122-160-000-036-00; Legal Description: HARBOR MANOR LOT 36 Comments: See sale 7104 for details on the PIHA offerings in this years sale! Association Fees; Summer Tax Due: \$8.29	E Grand Lake Road;	\$750	

7113	Parcel ID: 122-160-000-042-00; Legal Description: HARBOR MANOR LOT 42 Comments: See sale 7104 for details on the PIHA offerings in this years sale! Association Fees; Summer Tax Due: \$8.29	E Grand Lake Road;	\$750	
7114	Parcel ID: 122-165-000-070-00; Legal Description: HARBOR VIEW LOT 70 Comments: See sale 7104 for details on the PIHA offerings in this years sale! Association Fees; Summer Tax Due: \$7.10	Laurelhill Circle;	\$750	
7115	Parcel ID: 122-165-000-071-00; Legal Description: HARBOR VIEW LOT 71 Comments: See sale 7104 for details on the PIHA offerings in this years sale! Association Fees; Summer Tax Due: \$7.10	Laurenhill Circle;	\$750	
7116	Parcel ID: 122-165-000-137-00; Legal Description: HARBOR VIEW LOT 137 Comments: See sale 7104 for details on the PIHA offerings in this years sale! Association Fees; Summer Tax Due: \$7.10	Kauffman Road;	\$750	
7117	Parcel ID: 122-165-000-138-00; Legal Description: HARBOR VIEW LOT 138 Comments: See sale 7104 for details on the PIHA offerings in this years sale! Association Fees; Summer Tax Due: \$7.10	Kauffman Road;	\$750	
7118	Parcel ID: 122-165-000-281-00; Legal Description: HARBOR VIEW LOT 281 Comments: See sale 7104 for details on the PIHA offerings in this years sale! Association Fees; Summer Tax Due: \$7.10	Whitesand Drive;	\$750	
7119	Parcel ID: 122-200-000-057-00; Legal Description: NORTH BAY HEIGHTS LOT 57 Comments: See sale 7104 for details on the PIHA offerings in this years sale! Association Fees; Summer Tax Due: \$4.73	Renwick Circle East;	\$750	
7120	Parcel ID: 122-200-000-068-00; Legal Description: NORTH BAY HEIGHTS LOT 68 Comments: See sale 7104 for details on the PIHA offerings in this years sale! Association Fees; Summer Tax Due: \$4.73	Renwick Circle East;	\$750	
7121	Parcel ID: 122-200-000-091-00; Legal Description: NORTH BAY HEIGHTS LOT 91 Comments: See sale 7104 for details on the PIHA offerings in this years sale! Association Fees; Summer Tax Due: \$4.73	Renwick Circle East;	\$700	
7122	Parcel ID: 122-200-000-112-00; Legal Description: NORTH BAY HEIGHTS LOT 112 Comments: See sale 7104 for details on the PIHA offerings in this years sale! Association Fees; Summer Tax Due: \$4.73	Northwoods Court East;	\$750	
7123	Parcel ID: 122-200-000-119-00; Legal Description: NORTH BAY HEIGHTS LOT 119 Comments: See sale 7104 for details on the PIHA offerings in this years sale! Association Fees; Summer Tax Due: \$4.73	Northwoods Court West;	\$750	
7124	Parcel ID: 122-200-000-247-00; Legal Description: NORTH BAY HEIGHTS LOT 247 Comments: See sale 7104 for details on the PIHA offerings in this years sale! Association Fees; Summer Tax Due: \$4.73	Pineview Road;	\$700	
7125	Parcel ID: 122-200-000-384-00; Legal Description: NORTH BAY HEIGHTS LOT 384 Comments: See sale 7104 for details on the PIHA offerings in this years sale! Association Fees; Summer Tax Due: \$4.73	County Road 638;	\$700	

7126	Parcel ID: 122-200-000-385-00; Legal Description: NORTH BAY HEIGHTS LOT 385 Comments: See sale 7104 for details on the PIHA offerings in this years sale! Association Fees; Summer Tax Due: \$4.73	County Road 638;	\$700	
7127	Parcel ID: 122-205-000-111-00; Legal Description: NORTH BAY SHORES LOT 111 Comments: See sale 7104 for details on the PIHA offerings in this years sale! Association Fees; Summer Tax Due: \$7.10	Timberway Drive;	\$700	
7128	Parcel ID: 122-205-000-112-00; Legal Description: NORTH BAY SHORES LOT 112 Comments: See sale 7104 for details on the PIHA offerings in this years sale! Association Fees; Summer Tax Due: \$7.10	Timberway Drive;	\$700	
7129	Parcel ID: 122-205-000-147-00; Legal Description: NORTH BAY SHORES LOT 147 Comments: See sale 7104 for details on the PIHA offerings in this years sale! Association Fees; Summer Tax Due: \$7.10	County Road 638;	\$700	
7130	Parcel ID: 122-210-000-048-00; Legal Description: NORTHLAND HEIGHTS LOT 48 Comments: See sale 7104 for details on the PIHA offerings in this years sale! Association Fees; Summer Tax Due: \$5.91	Northland Heights Drive;	\$700	
7131	Parcel ID: 122-210-000-130-00; Legal Description: NORTHLAND HEIGHTS LOT 130 Comments: See sale 7104 for details on the PIHA offerings in this years sale! Association Fees; Summer Tax Due: \$5.91	Harbor View Drive;	\$700	
7132	Parcel ID: 122-210-000-295-00; Legal Description: NORTHLAND HEIGHTS LOT 295 Comments: See sale 7104 for details on the PIHA offerings in this years sale! Association Fees; Summer Tax Due: \$5.91	Sunaqua Drive;	\$700	
7133	Parcel ID: 122-210-000-296-00; Legal Description: NORTHLAND HEIGHTS LOT 296 Comments: See sale 7104 for details on the PIHA offerings in this years sale! Association Fees; Summer Tax Due: \$5.91	Sunaqua Drive;	\$700	
7134	Parcel ID: 122-210-000-297-00; Legal Description: NORTHLAND HEIGHTS LOT 297 Comments: See sale 7104 for details on the PIHA offerings in this years sale! Association Fees; Summer Tax Due: \$5.91	Sunaqua Drive;	\$700	
7135	Parcel ID: 122-211-000-497-00; Legal Description: NORTHLAND HEIGHTS #2 LOT 497 Comments: See sale 7104 for details on the PIHA offerings in this years sale! Association Fees; Summer Tax Due: \$8.29	Whitesand Drive;	\$750	
7136	Parcel ID: 122-225-000-132-00; Legal Description: PRESQUE ISLE HEIGHTS LOT 132 Comments: See sale 7104 for details on the PIHA offerings in this years sale! Association Fees; Summer Tax Due: \$7.10	Wilderness Drive;	\$700	
7137	Parcel ID: 122-225-000-188-00; Legal Description: PRESQUE ISLE HEIGHTS LOT 188 Comments: See sale 7104 for details on the PIHA offerings in this years sale! Association Fees; Summer Tax Due: \$7.10	Fallen Tlmbers Drive;	\$700	
7138	Parcel ID: 122-225-000-247-00; Legal Description: PRESQUE ISLE HEIGHTS LOT 247 Comments: See sale 7104 for details on the PIHA offerings in this years sale! Association Fees; Summer Tax Due: \$7.10	Kauffman Road;	\$700	

7139	Parcel ID: 122-225-000-273-00; Legal Description: PRESQUE ISLE HEIGHTS LOT 273 Comments: See sale 7104 for details on the PIHA offerings in this years sale! Association Fees; Summer Tax Due: \$7.10	Gilmet Drive;	\$700	
7140	Parcel ID: 140-019-000-148-00; Legal Description: T 36 N R 4 E SEC 19 PARC COM 570FT W & 345FT N OF SE COR OF SE 1/4 OF SE 1/4; W 80FT N 30FT E 80FT S 30FT TO P O B. Comments: Location, location, location. And no improved roads. These lots have roads that were "planned" to get to them, but they were never established. You can probably casually walk in to these parcels for primitive camping or other recreational use, but vehicular access will be expensive and/or inconvenient. Sale 7142 is actually likely to be completely covered by US 23 right-of-way. Unimproved Roads; Summer Tax Due: \$1.18	(Off) County Road 646;	\$650	
7141	Parcel ID: 140-021-000-012-00; Legal Description: T 36 N R 4 E SEC 21 PARC COM 30FT W & 1215FT N OF SE COR OF NW 1/4 OF SW 1/4; W 80FT N 30FT E 80FT S 30FT TO POB. Comments: Location, location, location. And no improved roads. These lots have roads that were "planned" to get to them, but they were never established. You can probably casually walk in to these parcels for primitive camping or other recreational use, but vehicular access will be expensive and/or inconvenient. Sale 7142 is actually likely to be completely covered by US 23 right-of-way. Unimproved Roads; Summer Tax Due: \$1.18	(Off) Evergreen Hwy;	\$650	
7142	Parcel ID: 140-021-000-047-00; Legal Description: T 36 N R 4 E SEC 21 PARC COM 750FT W & 1155FT N OF SE COR OF SW 1/4 OF SW 1/4; W 80FT N 30FT E 80FT S 30FT TO POB. Comments: Location, location, location. And no improved roads. These lots have roads that were "planned" to get to them, but they were never established. You can probably casually walk in to these parcels for primitive camping or other recreational use, but vehicular access will be expensive and/or inconvenient. Sale 7142 is actually likely to be completely covered by US 23 right-of-way. Unimproved Roads; Summer Tax Due: \$1.18	(Under) US-23;	\$550	
7143	Parcel ID: 140-029-000-026-00; Legal Description: T 36 N R 4 E SEC 29 PARC COM 1010FT W & 495FT N OF SE COR OF NE 1/4 OF NE 1/4; W 80FT N 30FT E 80FT S 30FT TO P O B. Comments: Location, location, location. And no improved roads. These lots have roads that were "planned" to get to them, but they were never established. You can probably casually walk in to these parcels for primitive camping or other recreational use, but vehicular access will be expensive and/or inconvenient. Sale 7142 is actually likely to be completely covered by US 23 right-of-way. Unimproved Roads; Summer Tax Due: \$1.18	(Off) County Road 646;	\$650	
7144	Parcel ID: 150-009-000-148-00; Legal Description: GUMMS ADD-BLOCK 12 ELY 50FT OF LOTS 2 & 3 PRIVATE SEWER EASEMENT 288-958 Comments: Interior has been stripped for rehab, but incomplete. New 200A electrical service and natural gas forced air furnace in place. Roof is older but does not appear to leak (yet). Garage is rough but could be saved. Needs roof and soffit work ... and the whole front wall shakes when you close the door. No water heater, and plumbing is pretty much missing. Much wiring begun, tho some needs reworking. Vinyl siding in fair shape. Located next to Rogers City Sports Park and walking distance to downtown. Could be a great little family house. 2 Bedrooms and one bath as currently configured. Incomplete Construction; Summer Tax Due: \$565.00	139 E IRA ROGERS CITY MI 49779;	\$5,700	
7145	Parcel ID: 160-110-000-017-00; Legal Description: SHAWS 1ST ADD BLOCK 2 S 1/2 OF LOT 4. Comments: Level, dry, open. Buildable lot in Onaway. Paved streets and utilities at the street. Summer Tax Due: \$13.76	College Street;	\$850	

7146	<p>Parcel ID: 160-140-000-029-00; Legal Description: YOUNGS ADD BLOCK 4 LOT 3</p> <p>Comments: Low, wet lot in Onaway with substantial cattail community. Great present for the crafter or florist! Swamp Lot;</p> <p>Summer Tax Due: \$5.91</p>	North 6th Street;	\$700	
7147	<p>Parcel ID: 160-140-000-083-00; Legal Description: YOUNGS ADD BLOCK 12 NORTH 58 FT OF LOT 11</p> <p>Comments: One and a half story frame home on a quiet street in Onaway. Alley service to rear yard. Home appears to be on a wood foundation and crawlspace which is failing, but not to a dangerous state. Floors bob and weave. Roof is not old, but has localized leaks inside, mostly from valleys and penetrations. 125A electric service, natural gas fireplace in kitchen. 3 BR up 1 down (should be part of the living room). 1BA. Natural gas furnace in Michigan cellar with exterior entrance. Overall this is a pretty serviceable home that could be put into use with some minor repairs.</p> <p>Summer Tax Due: \$136.70</p>	3670 N 2ND ST ONAWAY MI 49765;	\$3,000	

DEED INFORMATION

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

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

Bidder Information

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

Deed Information

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

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

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

Tenancy

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

Check One Box Below:

TENANTS IN COMMON

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

JOINT TENANTS WITH RIGHTS OF SURVIVORSHIP

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

TENANTS BY THE ENTIRETIES (A married couple)

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

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

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

SCHEDULE OF ENTITY OWNERSHIP

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

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

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

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

Property Transfer Affidavit

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

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

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

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

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

EXEMPTIONS

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

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

CERTIFICATION

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

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

Instructions:

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

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

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

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

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

Excerpts from Michigan Compiled Laws (MCL), Chapter 211

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

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

Penalties:

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

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