

Public Land Auction

Antrim, Charlevoix, Otsego

August 17th, 2023

Antrim, Charlevoix, and Otsego Counties



Location:

Online
www.tax-sale.info

Time:

Auction: 10:00am EDT to 07:00pm EDT

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





Follow us on Facebook for the latest updates:
www.facebook.com/taxsaleinfo

There are two ways to bid in our auctions:

ONLINE AT WWW.TAX-SALE.INFO

-or-

ABSENTEE BID

(For those who have *no* computer access. Please call for assistance)

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

- **Photos** and detailed descriptions of properties (where available)
- **GPS/GIS** location of the property
- **Maps** of the property vicinity (where available)
- **Google Maps links** to satellite images of the area and street views of the property and neighborhood (where available)
- **Save properties** to your personalized “favorites” list
- **Personalized Auction Feed** with live updates on parcels in which you have placed a bid(s)

We have a short window to review several thousand parcels prior to listing them on our website. We began inspecting properties in May and release catalogs county by county as they become available. Please be patient and **check back often** for updates. Parcels are sold "as is" based on the assessed legal description only. All other information in this salebook or listed on our website, though reliable to the best of our knowledge, is provided as unverified reference and is not guaranteed to be accurate. You should verify this information with your own research and investigation prior to bidding.

CREATE YOUR ACCOUNT TODAY AT
WWW.TAX-SALE.INFO

Visiting and viewing property BEFORE auction:

The auction list furnished in this salebook contains property that *may* be offered. Please keep checking the catalog on our website as the auction date approaches as some parcels may be removed from the list for a variety of reasons.

You are NOT AUTHORIZED to enter any buildings, even if they are unlocked or open to access. Entering a tax auction property to “see it” is considered breaking and entering (a criminal offense). Please limit your review to looking through the windows and other external inspections. We will post exterior and interior photos on the website and provide other commentary whenever possible.

Entering properties (even vacant land) can be dangerous due to unknown conditions of structures and land. **You assume all liability for injuries and other damage** if you choose to visit 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 (including vehicles, furnishings, appliances etc). These items are not sold at our auctions. We are only selling the real estate (land) and whatever is attached to it (buildings and other permanent fixtures).

- **You are not authorized to remove ANY “personal” property, “scrap” metal or fixtures from auction parcels. This is considered theft and will be prosecuted.** We often ask neighbors to watch property for theft and vandalism and report this to local police.
- **Property is sold “as-is” in every respect.** Please check zoning, building code violation records, property boundaries, condition of buildings and all local records available to the public.
- **There are no refunds and no sale cancellation at the buyer’s request.**
- **Information offered on the website or in the salebook is deemed reliable but is not guaranteed.** We suggest reviewing the records of the local assessor’s office to be sure that what we are selling is what you think it is. **We sell by the legal description only.**
- **You should consider obtaining professional assistance** from land surveyors, property inspection companies or others if you have questions about property attributes.

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

Paying for your Auction Purchases

- **The full purchase price must be paid in full within 5 business days of the sale.** No purchases can be made on a time-payment plan.
- No cash or personal checks will be accepted.
- All payments must be made with a **Credit/Debit Card, Wire Transfer, or by certified (cashier's) check.**
- Your sale is not complete until we've received both your payment and your notarized receipt and buyer's affidavit paperwork. This is also due 5 business days from the date of the sale.
- When mailing in your paperwork (especially with a certified check), please use a trackable service like Priority Mail, FedEx, or UPS to ensure timely, verified delivery.

Bidding Authorization

- Online and absentee bidding requires a **\$1,000 pre-authorization hold** on a Visa, MasterCard, or Discover credit card before any bids will be accepted. Alternatively, bidders can mail in a \$1,000 certified funds deposit if a credit card is unavailable. A 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 calling us.** You will still need to pre-authorize a \$1000 deposit on a major credit card (or mail in a \$1000 certified check deposit). Contact us at 1-800-259-7470 for more information.
 - *Your card is not charged unless you win, however the hold may reduce your available credit until it is released by your credit card issuer (usually 30 days).*

2023 AUCTION SCHEDULE

All Auctions are ONLINE ONLY

Schedule is subject to change – Please see www.tax-sale.info for the latest information

* = Includes a catalog of DNR Surplus Parcels in this county

Barry, Kalamazoo, Saint Joseph 8/1/2023	Branch, Calhoun 8/2/2023	Berrien, Cass, Van Buren 8/3/2023
Clare, Lake*, Osceola 8/4/2023	Isabella, Gratiot, Mecosta, Montcalm* 8/10/2023	Clinton, Livingston, Shiawassee 8/11/2023
Eastern Upper Peninsula <small>(Alger*, Chippewa*, Delta, Luce, Mackinac (DNR Only), Schoolcraft)</small> 8/15/2023	Western Upper Peninsula <small>(Baraga, Dickinson*, Gogebic, Houghton, Iron Keweenaw, Marquette, Menominee, Ontonagon)</small> 8/16/2023	Antrim, Charlevoix, Otsego 8/17/2023
Crawford, Kalkaska, Missaukee, Roscommon 8/18/2023	Alcona, Alpena, Montmorency, Oscoda* 8/22/2023	Cheboygan, Emmet, Presque Isle* 8/23/2023
Mason, Muskegon, Oceana 8/24/2023	Benzie, Manistee, Wexford, Grand Traverse, Leelanau 8/25/2023	Allegan*, Ionia, Kent*, Ottawa 8/29/2023
Monroe 8/30/2023	Oakland 8/31/2023	Hillsdale, Jackson 9/5/2023
Bay, Gladwin, Tuscola Midland (DNR Only) 9/6/2023	Arenac, Iosco*, Ogemaw 9/7/2023	Lapeer, Saint Clair, Sanilac 9/8/2023
Saginaw 9/12/2023	Genesee 9/13/2023	Minimum Bid Re-Offer Auction 9/29/2023
No Reserve Auction 10/30/2023		

Rules and Regulations

1. Registration

You must create an online user account at www.tax-sale.info in order to bid at an auction. You should create such an account no less than 48 hours prior to the auction in which you wish to participate to ensure that your account is active and authorized in time to bid. Before any bids will be accepted, you must also provide a deposit by authorizing a \$1000 pre-authorization on a Visa, MasterCard, or Discover credit card or by tendering \$1,000 in certified funds to the Auctioneer.

2. Properties Offered

A. Overview

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

Unless otherwise noted, the "Seller" is the County Treasurer, acting as the "FGU". The Auctioneer is Title Check, LLC acting as the authorized agent of the Seller/FGU.

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

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

B. Know What You Are Buying

It is the **responsibility of the prospective purchaser to do THEIR OWN RESEARCH** as to the suitability of any offered property for any intended purpose. The FGU and the Auctioneer make no warranty, guaranty, or representation of any kind concerning, but not limited to, the merchantability of title, boundary lines, location of improvements, availability of land divisions, easements or right to access by public street, utility presence or location, or any other physical, structural, or legal condition regarding any parcel offered for sale.

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

C. Reservations

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

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

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

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

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

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

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

3. Bidding

A. Overview

Live Bidding Auctions:

First round minimum bid auctions, unless otherwise specifically noted, include live bidding. Bidding at live bidding auctions is divided into two phases:

i. Advance Bidding

Advance Bidding begins **thirty days before the posted auction start time**. During Advance Bidding, you can place and modify bids in any way that you see fit. You can increase, decrease, or delete bids entirely during Advance Bidding. You will be able to see your maximum bid but will not be able to see the current high bid price or what other users have bid during this time. Advance bidding **ends at the designated start time which is listed for the applicable auction** and the Active Bidding phase then begins.

ii. Active Bidding

Active Bidding begins **at the designated start time which is listed for the applicable auction and continues until the designated end time**. Active Bidding is the interactive phase of the auction process. During active Bidding, you will be able to see the current high bid price and whether or not you are the high bidder. You will also be able to see whether you have been outbid. During active Bidding you can place new bids or increase bids **but cannot delete or decrease your bid amount**. When making a bid during Active Bidding, you are committing to pay up to your maximum bid amount so bid carefully and accordingly. Active Bidding **concludes at the designated end time which is listed for the applicable auction. All bidding ends promptly at the listed end time for the applicable auction**. Bidding *is not* extended beyond the listed end time regardless of bidding activity.

All bids placed during Advance and Active bidding are maximum bids. The auction system will automatically bid on your behalf up to your maximum bid amount as applicable based upon competition from other bidders. Bidding activity can be very high during the final minutes of the auction. Entering your maximum bid and allowing the system to bid up to that maximum, as opposed to manually bidding one increment at a time, helps ensure that you aren't outbid in the final moments of the sale simply because you were unable to manually enter an additional bid before time expires.

After the listed end time passes, the sale will be awarded to the individual bidding the highest amount equal to or greater than the starting bid.

Sealed Bid Auctions:

Second round no-minimum sales, unless otherwise specifically noted, are conducted by sealed bid. Bidding at sealed bid auctions opens approximately thirty days before the final bidding deadline. While bidding is open, you can place and modify bids in any way that you see fit. You can increase, decrease, or delete bids entirely during this time. **Your best and final bid must be entered prior to the posted final bidding deadline at which point bidding CLOSES and all bids are locked**. You can see your own bids while bidding is open but the current high bid price is not visible. **Once the posted bidding deadline passes, final winning bids are calculated and awarded by the award date posted for the auction in question**. The sale will be awarded to the individual bidding the highest amount equal to or greater than the starting bid. All bids placed at sealed bid auctions are maximum bids. The auction system will automatically bid on your behalf up to your maximum bid amount at the time final winning bids are calculated as applicable based upon competition from other bidders.

B. Starting Bid Price

The starting bid prices are shown on the online lot description page for each sale unit as well as on the list included in the sale book. At auctions with a minimum bid, no sales can be made for less than the starting price indicated. The starting bid for no-minimum-bid sales will be at the discretion of the FGU.

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

C. Bid Increments

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

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

D. Eligible Bidders

Any person who meets the following requirements may register as a bidder:

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

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

Prospective bidders who do not have internet access or who are otherwise unable to bid on their own may bid by Absentee bid. Absentee bidders must meet all eligibility and other requirements of these Rules and Regulations. Absentee bids will be accepted in increments up to the amount pre-approved by the absentee bidder. 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.

F. Auction Location

Auctions are conducted online through www.tax-sale.info. An auction may be conducted in-person with simultaneous online bidding as determined by the FGU.

G. Bids are Binding

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

H. Limitations on Bidding

The FGU and Auctioneer reserve the right to limit the number of bids placed per auction for any bidder or group of 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

- **The full purchase price must be paid in full WITHIN 5 BUSINESS DAYS OF THE SALE.** Payment may be made by certified funds, money order, Visa, MasterCard, Discover, or wire transfer. No purchases can be made on a time-payment plan.
- If a buyer fails to consummate a purchase for any reason, their sale will be cancelled and the buyer will be assessed liquidated damages in the amount of \$1000 for breach of contract. Seller may collect this liquidated damages assessment from any funds tendered by buyer prior to cancellation and may collect any remaining unpaid liquidated damages assessment using the deposit described in paragraph 1 above.

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 have their sale cancelled and will be assessed liquidated damages in the amount of \$1000. Seller may retain any portion of the purchase price which was tendered and not dishonored up to \$1000 to apply toward such liquidated damages assessment. Seller may collect any remaining unpaid liquidated damages assessment using the deposit described in paragraph 1 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 for any reason will be banned from bidding at all future land auctions.

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

D. Eligible Buyers

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

- i. The party does not directly or indirectly hold more than a minimal legal interest in any property with delinquent property taxes which is located in the county in which the purchased property is located
- ii. The party is not directly or indirectly responsible for any unpaid civil fines for a violation of any ordinance, including but not limited to any ordinance authorized by section 4/ of The Home Rule City Act, 1909 PA 279, as amended, MCL 117.4/ in the local tax collection unit in which the purchased property is located.

- iii. The party is not purchasing, for less than minimum bid, any property in which the party held an interest at the time a judgment of foreclosure was entered against such property nor is the party purchasing property, for less than minimum bid, on behalf of any other party who held such an interest.
- iv. The party has not been banned or otherwise excluded by the FGU from participation in the public sale and is not owned or controlled by a person or entity that has been banned or excluded.

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

The FGU **will not issue a deed** and the sale will be canceled if the buyer or any party that the buyer seeks to list on the deed does not meet the eligibility requirements outlined in this section at the time the buyer's bid was accepted, the buyer fails to execute this affidavit, or if any affirmations made in this affidavit are untrue. If the FGU is forced to cancel any sale due to the buyer's noncompliance with this provision, the buyer will be banned from participating at all future land auctions and the **buyer will be assessed liquidated damages in the amount of \$1000**. Seller may collect this liquidated damages assessment from any funds tendered by buyer prior to cancellation and may collect any remaining unpaid liquidated damages assessment using the deposit described in paragraph 1 above. Furthermore, the FGU may pursue **CRIMINAL PERJURY CHARGES** against any buyer who makes a false affirmation on the affidavit required under this or any other provision of these Rules and Regulations.

E. Sale to Entities

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

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

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

F. Cancellation Policy

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

G. Property Transfer Affidavit

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

5. Purchase Receipts

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

6. Title Being Conveyed

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

7. Special Assessments

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

8. Possession of Property

A. Possession Pending Deed Delivery

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

on the site other than:

I. Securing the Property

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

II. Assessing Potential Contamination

Buyer may immediately wish to conduct a Baseline Environmental Assessment (BEA) to assess the condition of potentially contaminated properties. More information about BEAs can be found at <https://www.michigan.gov/egle/about/organization/remediation-and-redevelopment/baseline-environmental-assessments>

B. Occupied Property

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

9. Additional Conditions

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

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

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

10. Deeds

A. Deed Execution and Delivery

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

B. Restrictive Covenants

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

11. Property Taxes & Other Fees

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

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

12. Other

A. Personal Property

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

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

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. **Please Note: Properties being sold in Antrim county EXCLUDE all mineral rights.**

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 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. Finally, additional conditions are included on the 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, 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: Additional Terms, Terms of Sale, Rules and Regulations.

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

NOTE: Please review the terms at the top of each online catalog and the addendum pages in the sale books for county-specific purchase terms. Failure to follow the specific rules posted for each county could result in cancellation of sale and/or the assessment of liquidated damages as provided by these Rules and Regulations.

Antrim

Lot #	Lot Information	Address	Min. Bid	Sold For
400	Parcel ID: 05-04-500-024-00; Legal Description: LOT 94 SWISS VILLAGE EAST NO 2. SEC 2 T29N R7W Comments: ~0.42 acres of vacant, wooded land, with ~95 ft road frontage on E Village Dr to the east and a maximum depth of ~195 ft. Adjacent to lot 401, also up for auction. Association Fees; Summer Tax Due: \$54.30	;	\$851.28	
401	Parcel ID: 05-04-500-025-00; Legal Description: LOT 95 SWISS VILLAGE EAST NO 2. SEC 2 T29N R7W Comments: ~0.42 acres of vacant, wooded land, with ~98 ft of road frontage on E Village Dr to the east and a depth of ~185 ft. Association Fees; Summer Tax Due: \$54.30	;	\$792.73	
402	Parcel ID: 05-05-013-001-10; Legal Description: PARCEL 8 COM AT THE E 1/4 COR OF SEC 13, TH S 68 DEG W 722.67 FT, TH N 43 DEG W 285 FT FOR POB, TH N 47 DEG W 155 FT, TH N 18 DEG E 825.16 FT, TH N 67 DEG E 80.06 FT, TH N 28 DEG E 148.74 FT, TH N 56 DEG E 139.03 FT, TH S 69 DEG E 86.33 FT, TH S 27 DEG E 303.40 FT, TH S 46 DEG E 178.26 FT, TH S 47 DEG W 1035.45 FT TO THE POB, BEING PART OF THE NE 1/4 OF THE SE 1/4 AND PART OF THE SE 1/4 OF THE NE 1/4 SEC 13 T31N R7W Comments: ~10.36 of vacant, unimproved, wooded land. Part of Timber Ridge Property Owners Association, with no associated website known. This is located beyond a gated access on a private road. No power has been seen in the area, but natural gas appears to be piped along the easements. No Power In Area; Association Fees; Summer Tax Due: \$45.31	;	\$1184.19	
403	Parcel ID: 05-05-013-001-15; Legal Description: PARCEL 10 COM AT THE E 1/4 COR OF SEC 13, TH S 68 DEG W 722.67 FT, TH N 43 DEG W 285 FT, TH N 47 DEG W 254.14 FT FOR POB, TH S 50 DEG W 761.76 FT, TH N 44 DEG W 120 FT, TH N 29 DEG W 140.22 FT, TH N 61 DEG W 111.22 FT, TH N 13 DEG W 133.60 FT, TH N 54 DEG W 97.91 FT, TH N 43 DEG E 672.65 FT, TH S 47 DEG E 660 FT TO THE POB, BEING PART OF THE SE 1/4 OF THE NE AND PART OF THE NE 1/4 OF THE SE 1/4, PART OF THE NW 1/4 OF THE SE 1/4 SEC 13 T31N R7W 10.10 A M/L Comments: ~10.04 acres of vacant, unimproved, wooded land. Part of Timber Ridge Property Owners Association, with no associated website known. No power has been seen in the area, but natural gas appears to be piped along the easements. There have been enough trees removed to make a roadway, but the terrain is very much not drivable. Association Fees; No Power In Area; Summer Tax Due: \$45.31	;	\$1184.19	
404	Parcel ID: 05-05-013-001-20; Legal Description: PARCEL 11 COM AT THE E 1/4 COR OF SEC 13, TH S 68 DEG W 722.67 FT FOR POB, TH S 48 DEG W 831.08 FT, TH N 26 DEG W 109.55 FT, TH N 52 DEG W 149.83 FT, TH N 23 DEG W 151.41 FT, TH N 44 DEG W 167.59 FT, TH N 50 DEG E 761.76 FT, TH S 47 DEG E 254.14 FT, TH S 43 DEG E 285 FT TO THE POB, BEING PART OF THE SE 1/4 OF THE NE 1/4, PART OF THE NE 1/4 OF THE SE 1/4 AND PART OF THE NW 1/4 OF THE SE 1/4 SEC 13 T31N R7W 10.10 A M/L Comments: ~10.06 acres of vacant, forested, unimproved land. Part of Timber Ridge Property Owners Association, with no associated website known. This is located beyond a gated access on a private road. No power has been seen in the area, but natural gas appears to be piped along the easements. No Power In Area; Association Fees; Summer Tax Due: \$45.31	;	\$1009.19	
405	Parcel ID: 05-05-013-001-25; Legal Description: PARCEL 12 COM AT THE E 1/4 COR OF SEC 13, TH S 01 DEG W 585.17 FT ALG THE E LINE OF SD SEC 13, TH N 85 DEG W 570.73 FT, TH S 48 DEG W 675 FT, TH N 74 DEG W 71.11 FT, TH N 50 DEG W 143.63 FT, TH N 26 DEG W 65 FT, TH N 48 DEG E 831.08 FT, TH N 68 DEG E 722.67 FT TO THE POB, PART OF THE NE 1/4 OF THE SE 1/4 SEC 13 T31N R7W 10.90 A M/L Comments: ~10.98 acres vacant, unimproved, vacant land. Part of Timber Ridge Property Owners Association, with no associated website known. This is located beyond a gated access on a private road. No power has been seen in the area, but natural gas appears to be piped along the easements. No Power In Area; Association Fees; Summer Tax Due: \$45.31	;	\$1184.19	

406	Parcel ID: 05-05-013-001-30; Legal Description: PARCEL 13 COM AT THE E 1/4 COR OF SEC 13, TH S 01 DEG W 585.17 FT ALG THE E LINE OF SD SEC 13 FOR POB, TH CONT S 01 DEG W 664.83 FT ALG THE E LINE OF SD SEC 13, TH N 70 DEG W 460 FT, TH N 83 DEG W 438.71 FT, TH N 74 DEG W 200 FT, TH N 48 DEG E 675 FT, TH S 85 DEG E 570.73 TO POB, BEING PART OF THE NE 1/4 OF THE SE 1/4 SEC 13 T31N R7W 10.80 A M/L Comments: ~10.82 acres, vacant, unimproved, forested land. Part of Timber Ridge Property Owners Association, with no associated website known. This is located beyond a gated access on a private road. No power has been seen in the area, but natural gas appears to be piped along the easements. No Power In Area; Association Fees; Summer Tax Due: \$45.31	;	\$1184.19	
407	Parcel ID: 05-05-013-001-35; Legal Description: PARCEL 14 COM AT THE SE COR OF SD SEC 13, TH N 01 DEG E 949.98 FT ALG THE E LINE OF SD SEC 13 FOR A POB, TH N 85 DEG W 805.43 FT, TH N 06 DEG W 384.12 FT, TH N 31 DEG E 115.01 FT, TH N 36 DEG W 124.05 FT, TH S 83 DEG E 438.17 FT, TH S 70 DEG E 460 FT, TH S 01 DEG W 435 FT ALG THE E LINE OF SD SEC 13 TO THE POB, BEING PART OF THE NE 1/4 OF THE SE 1/4 AND PART OF THE SE 1/4 OF THE SE 1/4 SEC 13 T31N R7W 10.06 A M/L Comments: ~10.35 acres vacant, unimproved, forested land. Part of Timber Ridge Property Owners Association, with no associated website known. This is located beyond a gated access on a private road. No power has been seen in the area, but natural gas appears to be piped along the easements. No Power In Area; Association Fees; Summer Tax Due: \$45.31	;	\$1184.19	
408	Parcel ID: 05-05-013-001-40; Legal Description: PARCEL 15 COM AT THE SE COR OF SEC 13, TH N 39 DEG W 835.36 FT, TH N 85 DEG W 210 FT, TH N 06 DEG W 358.26 FT, TH S 85 DEG E 805.43 FT, TH S 01 DEG W 949.98 FT ALG THE E LINE OF SD SEC 13 TO THE POB BEING PART OF THE SE 1/4 OF THE SE 1/4 SEC 13 T31N R7W 10.06 A M/L Comments: ~10.3 acres vacant land. Part of Timber Ridge Property Owners Association, with no associated website known. This is located beyond a gated access on a private road. No power has been seen in the area, but natural gas appears to be piped along the easements. No Power In Area; Association Fees; Summer Tax Due: \$45.31	;	\$1184.19	
409	Parcel ID: 05-05-013-001-45; Legal Description: PARCEL 16 COM AT THE SE COR OF SEC 13, TH N 85 DEG W 1260 FT ALG THE S LINE OF SEC, TH N 42 DEG E 756.73 FT, TH S 85 DEG E 210 FT, TH S 39 DEG E 835.36 FT TO THE POB, BEING PART OF THE SE 1/4 OF THE SE 1/4 SEC 13 T31N R7W 10.06 A M/L Comments: ~9.83 acres vacant, unimproved, forested land. Part of Timber Ridge Property Owners Association, with no associated website known. This is located beyond a gated access on a private road. No power has been seen in the area, but natural gas appears to be piped along the easements. No Power In Area; Association Fees; Summer Tax Due: \$45.31	;	\$1184.19	
410	Parcel ID: 05-05-013-001-50; Legal Description: PARCEL 17 COM AT THE S 1/4 COR OF SD SEC 13, TH S 85 DEG E 580.05 FT ALG THE S LINE OF SD SEC 13 FOR A POB, TH N 02 DEG E 175 FT, TH N 68 DEG E 1334 FT, TH S 06 DEG E 158.26 FT, TH S 42 DEG W 756.73 FT, TH N 85 DEG W 760 FT ALG THE S LINE OF SD SEC TO POB, BEING PART OF THE SW 1/4 OF THE SE 1/4 AND PART OF THE SE 1/4 OF THE SE 1/4 SEC 13 T31N R7W 10.06 A M/L Comments: ~9.93 acres vacant, unimproved, forested land. Part of Timber Ridge Property Owners Association, with no associated website known. This is located beyond a gated access on a private road. No power has been seen in the area, but natural gas appears to be piped along the easements. No Power In Area; Association Fees; Summer Tax Due: \$45.31	;	\$1184.19	
411	Parcel ID: 05-05-013-001-60; Legal Description: PARCEL 21 COM AT THE S 1/4 COR OF SD SEC 13, TH S 85 DEG E 580.05 FT ALG THE S LINE OF SD SEC 13, TH N 02 DEG E 446 FT, TH N 61 DEG E 302.33 FT FOR POB, TH N 32 DEG W 1047.88 FT, TH N 06 DEG W 200 FT, TH S 66 DEG E 805 FT, TH S 09 DEG E 634.97 FT, TH S 61 DEG W 300 FT TO THE POB, BEING PART OF THE SW 1/4 OF THE SE 1/4 AND PART OF THE NW 1/4 OF THE SE 1/4 SEC 13 T31N R7W 10.20 A M/L Comments: ~10.32 acres vacant, unimproved forest land. Part of Timber Ridge Property Owners Association, with no associated website known. This is located beyond a gated access on a private road. No power has been seen in the area, but natural gas appears to be piped along the easements. No Power In Area; Association Fees; Summer Tax Due: \$45.31	;	\$1184.19	

412	<p>Parcel ID: 05-05-013-001-80; Legal Description: PARCEL 29 PART OF THE SE 1/4 OF THE SW 1/4 AND PART OF THE SW 1/4 OF THE SE 1/4, DESC AS COM AT THE S 1/4 COR, TH N 85 DEG W 694.06 FT ALG THE S LINE OF SD SEC 13, TH N 36 DEG W 250 FT FOR POB, TH CONT N 36 DEG W 240 FT, TH N 76 DEG E 1374.29 FT, TH S 32 DEG E 450 FT, TH S 84 DEG W 1440 FT TO THE POB SEC 13 T31N R7W 10.15 A M/L</p> <p>Comments: ~10.14 acres vacant, unimproved, forested land. Part of Timber Ridge Property Owners Association, with no associated website known. This is located beyond a gated access on a private road. No power has been seen in the area, but natural gas appears to be piped along the easements. No Power In Area; Association Fees;</p> <p>Summer Tax Due: \$45.31</p>	;	\$1184.19	
413	<p>Parcel ID: 05-05-013-007-00; Legal Description: PARCEL 40 PT OF THE NE 1/4 OF SW 1/4, COM AT THE SW COR OF SEC 13, TH N 1 DEG E 1001.83 FT ALG THE W LINE OF SEC, TH N 67 DEG E 278.19 FT, TH N 53 DEG E 384.33 FT, TH N 10 DEG E 193.71 FT, TH N 21 DEG W 171.54 FT, TH N 56 DEG E 362.45 FT, TH N 64 E 370.39 FT, TH N 33 DEG E 333.10 FT FOR POB, TH S 85 DEG E 229.49 FT, TH N 74 DEG E 165.76 FT, TH N 55 DEG E 203.62 FT, TH S 20 DEG E 667.70 FT, TH S 19 DEG W 571.31 FT, TH N 37 DEG W 271.67 FT, TH N 28 DEG W 912.23 FT TO POB...PARCEL 40 SEC 13 T31N R7W 10.10 A M/L</p> <p>Comments: ~10.26 acres of vacant, unimproved, forested land. Part of Timber Ridge Property Owners Association, with no associated website known. This is located beyond a gated access on a private road. No power has been seen in the area, but natural gas appears to be piped along the easements. No Power In Area; Association Fees;</p> <p>Summer Tax Due: \$45.31</p>	;	\$1009.19	
414	<p>Parcel ID: 05-05-013-012-00; Legal Description: PARCEL 20...PT OF SW 1/4 OF SE 1/4, PT OF NW 1/4 OF SE 1/4, PT OF NE 1/4 OF SE 1/4 AND PT OF SE 1/4 OF SE 1/4, DESC AS COM AT THE S 1/4 COR OF SD SEC 13, TH S 85 DEG E 580.05 FT ALG S LINE OF SEC, TH N 02 DEG E 446 FT, TH N 61 DEG E 602.33 FT FOR POB, TH N 09 DEG W 634.97 FT, TH N 48 DEG E 445.12 FT, TH S 26 DEG E 65 FT, TH S 50 DEG E 143.63 FT, TH S 74 DEG E 271.11 FT, TH S 36 DEG E 124.05 FT, TH S 31 DEG W 115.1 FT, TH S 06 DEG E 150 FT, TH S 61 DEG W 745 FT TO POB SEC 13 T31N R7W 10.06 A M/L</p> <p>Comments: ~9.78 acres vacant, unimproved, forested land. Part of Timber Ridge Property Owners Association, with no associated website known. This is located beyond a gated access on a private road. No power has been seen in the area, but natural gas appears to be piped along the easements. No Power In Area; Association Fees;</p> <p>Summer Tax Due: \$45.31</p>	;	\$1184.19	
415	<p>This lot is a "bundle" comprised of 2 parcels</p> <p>(1 of 2) Parcel ID: 05-05-013-013-00; Legal Description: COM AT E 1/4 COR OF SEC 13, TH S 68 DEG W 722.67 FT, FT, TH N 43 DEG W 285 FT, TH N 47 DEG E 1035.45 FT, TH N 80 DEG E TO E SEC LINE, TH S TO POB...PART OF PARCEL 7 SEC 13 T31N R7W</p> <p>Comments: These two parcels combine for ~10.28 acres vacant, unimproved, forested land. Part of Timber Ridge Property Owners Association, with no associated website known. This is located beyond a gated access on a private road. No power has been seen in the area, but natural gas appears to be piped along the easements. No Power In Area; Association Fees;</p> <p>(2 of 2) Parcel ID: 05-09-018-008-10; Legal Description: COM AT W 1/4 COR OF SEC 18, TH N 07 DEG E 678.62 FT, TH W TO W SEC LINE, TH S ALG SEC LINE TO POB; PART OF PARCEL 7 SEC 18 T31N R6W</p> <p>Summer Tax Due: \$47.60</p>	;	\$1813.97	
416	<p>Parcel ID: 05-05-013-026-00; Legal Description: PARCEL 19 PART OF THE SE 1/4 OF THE SW 1/4 AND PART OF THE SW 1/4 OF THE SE 1/4 SEC 13 DESC AS COM AT THE S 1/4 CORNER OF SD SEC 13, TH N 85 DEG W 694.06 FT ALG THE S LINE OF SD SEC, TH N 36 DEG W 250 FT, TH N 84 DEG E 1440 FT, TH S 02 DEG W 446 FT, TH N 85 DEG W 580.05 FT ALG THE S LINE OF SD SEC 13 TO THE POB SEC 13, T31N, R7W 10.07 A M/L</p> <p>Comments: ~10.04 acres of vacant, unimproved, forested land. Part of Timber Ridge Property Owners Association, with no associated website known. This is located beyond a gated access on a private road. No power has been seen in the area, but natural gas appears to be piped along the easements. Association Fees;</p> <p>Summer Tax Due: \$45.31</p>	;	\$1184.19	

417	Parcel ID: 05-05-013-031-00; Legal Description: PARCEL 23D COM AT THE S 1/4 COR OF SD SEC 13, TH S 85 DEG E 580.5 FT ALG THE S LINE OF SD SEC 13, TH N 02 DEG E 446 FT, TH N 61 DEG E 302.33 FT, TH N 32 DEG W 1047.81 FT, TH N 06 DEG W 400 FT, TH N 83 DEG E 350 FT FOR A POB, TH N 19 DEG W 347.05 FT, TH S 83 DEG E 438.01 FT, TH S 44 DEG E 120 FT, TH S 50 DEG W 262.87 FT, TH S 83 DEG W 200 FT TO THE POB SEC 13 T31N R7W 2.50 A M/L Comments: ~2.61 acres vacant, unimproved, forested land. Part of Timber Ridge Property Owners Association, with no associated website known. This is located beyond a gated access on a private road. No power has been seen in the area, but natural gas appears to be piped along the easements. No Power In Area; Association Fees; Summer Tax Due: \$20.69	;	\$882.76	
418	Parcel ID: 05-05-013-032-00; Legal Description: PARCEL 23-A COM AT THE S 1/4 COR OF SEC 13, TH S 85 DEG E 580.5 FT, ALG THE S LINE OF SD SEC 13, TH N 02 DEG E 446 FT, TH N 61 DEG E 302.33 FT, TH N 32 DEG W 1047.81 FT, TH N 06 DEG W 800.18 FT FOR POB, TH N 05 DEG E 499.88 FT, TH S 56 DEG E 283.92 FT, TH S 01 DEG W 373.79 FT, TH N 83 DEG W 280 FT TO THE POB SEC 13, T31N, R7W 2.60 A M/L Comments: ~2.65 acres vacant, unimproved, forested land. Part of Timber Ridge Property Owners Association, with no associated website known. This is located beyond a gated access on a private road. No power has been seen in the area, but natural gas appears to be piped along the easements. No Power In Area; Association Fees; Summer Tax Due: \$20.69	;	\$882.76	
419	Parcel ID: 05-05-013-033-00; Legal Description: PARCEL 23B COM AT THE S 1/4 COR OF SEC 13, TH S 85 DEG E 580.5 FT ALG THE S LINE OF SD SEC 13, TH N 02 DEG E 446 FT, TH N 51 DEG E 302.33 FT, TH N 32 DEG W 1047.81 FT, TH N 06 DEG W 800.18 FT, TH S 83 DEG E 280 FT FOR THE POB, TH N 01 DEG E 373.79 FT, TH S 67 DEG E 151.65 FT, TH S 54 DEG E 107.91 FT, TH S 13 DEG E 133.60 FT, TH S 61 DEG E 111.22 FT, TH S 29 DEG E 140.22 FT, TH N 83 DEG W 438.01 FT TO THE POB SEC 13, T31N, R7W 2.40 A M/L Comments: ~2.45 acres vacant, unimproved, forested land. Part of Timber Ridge Property Owners Association, with no associated website known. This is located beyond a gated access on a private road. No power has been seen in the area, but natural gas appears to be piped along the easements. No Power In Area; Association Fees; Summer Tax Due: \$19.54	;	\$866.49	
420	Parcel ID: 05-05-024-001-00; Legal Description: N 1/2 OF NE 1/4 SEC 24 T31N R7W 80 A Comments: ~78.6 acres vacant, unimproved, forested land. No known access. Roads - None Known (Possibly Landlocked); Summer Tax Due: \$666.22	;	\$3691.47	
422	Parcel ID: 05-09-032-009-21; Legal Description: PARCEL A COM AT SE COR OF SEC 32; TH N 89 DEG 24'29 W 66.00 FT ALG S SEC LINE; TH CONT N 89 DEG 24'29 W 330.03 FT; TH N 00 DEG 15'50 W 467.43 FT PARALLEL TO E SEC LINE TO C/L OF RD AND POB; TH CONT N 00 DEG 15'50 W 381.67 FT; TH S 72 DEG 36'39 E 346.32 FT; TH S 00 DEG 15'50 E 312.67 FT TO C/L OF RD; TH ALG SD C/L FOLLOWING 5 COURSES: N 78 DEG 48'50 W 62.66 FT; N 76 DEG 07'49 W 122.34 FT; N 84 DEG 43'04 W 44.93 FT; S 83 DEG 18'20 W 102.39 FT; N 76 DEG 58'14 W 3.60 FT TO POB; BEING PART OF THE E 1/2 OF THE SE 1/4 OF THE SE 1/4 SEC 32 T31N R6W 2.54 A M/L SPLIT/COMBINED ON 11/22/2019 FROM 05-09-032-009-20; Comments: ~2.54 acres of wooded and partially improved land, with ~330 ft road frontage on Graves Crossing to the south and an average depth of ~315 ft. Much of the land is wooded, with clearings for buildings and storage. This parcel is adjacent to the Graves Crossing State Forest Campground off M-66, and looks to be in the business of providing canoe and kayak rentals for the area. There are multiple structures on the property, including a central building that looks to be the nerve center, with a smaller storage garage, a mobile home, and an in-use RV and travel camper. There are a large volume of small boats on the property, as well as several service vehicles. Mobile Home; Dnvi; Occupied; Personal Property; Summer Tax Due: \$181.20	1953 GRAVES CROSSING RD MANCELONA;	\$2931.55	
423	Parcel ID: 05-10-155-044-00; Legal Description: LOT 44 CEDAR RIVER VILLAGE CONDOMINIUM Comments: ~0.76 acres vacant, unimproved, wooded land, with ~170 ft road frontage on Troon S Rd to the SE and ~216 ft on Bay Hill Ct to the north. Association Fees; Sev Not Accurate; Condo Subdivision "site Condo"; Summer Tax Due: \$86.44	;	\$1157.33	
424	Parcel ID: 05-10-155-129-00; Legal Description: LOT 129 CEDAR RIVER VILLAGE CONDOMINIUM Comments: ~0.79 acres vacant, unimproved, wooded land, with ~220 ft road frontage on Troon S Rd to the north. Sev Not Accurate; Association Fees; Condo Subdivision "site Condo"; Summer Tax Due: \$145.68	;	\$889.33	

425	Parcel ID: 05-10-155-157-00; Legal Description: LOT 157 CEDAR RIVER VILLAGE CONDOMINIUM Comments: ~0.71 acres vacant, unimproved, wooded land, with ~130 ft road frontage on Troon S Rd to the west, and ~150 ft on Olympia Fields to the south. Sev Not Accurate; Association Fees; Condo Subdivision "site Condo"; Summer Tax Due: \$86.44	;	\$1157.33	
426	Parcel ID: 05-10-235-181-00; Legal Description: UNIT 181 HAWK'S EYE GOLF CLUB CONDOMINIUM Comments: ~0.43 acres vacant, wooded land, with ~175 ft road frontage on Hawk's Eye Dr to the north. In Hawk's Eye Golf Course. https://www.shantycreek.com/stay/lodging/four-villages/#hawkseye Condo Subdivision "site Condo"; Association Fees; Summer Tax Due: \$48.85	;	\$1510.22	
427	Parcel ID: 05-10-235-183-00; Legal Description: UNIT 183 HAWK'S EYE GOLF CLUB CONDOMINIUM Comments: ~0.82 acres of vacant, unimproved, wooded land, with ~215 ft road frontage on Hawk's Eye Dr to the west. https://www.shantycreek.com/stay/lodging/four-villages/#hawkseye Association Fees; Condo Subdivision "site Condo"; Summer Tax Due: \$48.85	;	\$1510.22	
428	Parcel ID: 05-10-235-206-00; Legal Description: UNIT 206 HAWK'S EYE GOLF CLUB CONDOMINIUM Comments: ~0.6 acres of vacant, unimproved, wooded land, with ~60 ft of road frontage at the end of Raptor Run. https://www.shantycreek.com/stay/lodging/four-villages/#hawkseye Association Fees; Sev Not Accurate; Condo Subdivision "site Condo"; Summer Tax Due: \$86.44	;	\$1525.82	
429	Parcel ID: 05-10-235-217-00; Legal Description: UNIT 217 HAWK'S EYE GOLF CLUB CONDOMINIUM Comments: ~0.54 acres vacant land, unimproved, wooded land, with ~115 ft of road frontage on Hawk's Eye Dr to the southwest. https://www.shantycreek.com/stay/lodging/four-villages/#hawkseye Association Fees; Condo Subdivision "site Condo"; Summer Tax Due: \$48.85	;	\$1510.22	
430	Parcel ID: 05-10-235-263-00; Legal Description: UNIT 263 HAWK'S EYE GOLF CLUB CONDOMINIUM Comments: ~0.40 acres vacant, unimproved, wooded land, with ~60' ft road frontage at the end of W Robinson Ridge https://www.shantycreek.com/stay/lodging/four-villages/#hawkseye Sev Not Accurate; Association Fees; Condo Subdivision "site Condo"; Summer Tax Due: \$48.85	;	\$1423.17	
431	Parcel ID: 05-10-235-325-00; Legal Description: UNIT 325 HAWK'S EYE GOLF CLUB CONDOMINIUM Comments: ~0.5 acres of vacant, unimproved, wooded land, with ~65 ft of road frontage. Sev Not Accurate; Association Fees; Condo Subdivision "site Condo"; Summer Tax Due: \$48.85	;	\$1423.17	
432	Parcel ID: 05-10-235-332-00; Legal Description: UNIT 332 HAWK'S EYE GOLF CLUB CONDOMINIUM Comments: ~0.49 acres of vacant, unimproved, wooded land, with ~110 ft of road frontage. https://www.shantycreek.com/stay/lodging/four-villages/#hawkseye Sev Not Accurate; Association Fees; Condo Subdivision "site Condo"; Summer Tax Due: \$48.85	;	\$1423.17	
433	Parcel ID: 05-10-350-032-00; Legal Description: LOT 179 SWISS VILLAGE EAST NO 3 Association Fees; Summer Tax Due: \$20.40	;	\$679.05	
434	Parcel ID: 05-10-350-033-00; Legal Description: LOT 180 SWISS VILLAGE EAST NO 3 Association Fees; Summer Tax Due: \$20.40	;	\$679.05	
435	Parcel ID: 05-10-400-021-00; Legal Description: LOT 21 PLAT OF VALLEY VIEW Comments: ~0.91 acres of vacant, unimproved, wooded land, with ~100 ft road frontage on Valley View Rd to the north. Association Fees; Summer Tax Due: \$118.19	;	\$940.72	
436	Parcel ID: 05-11-116-004-65; Legal Description: PARCEL 13 COM AT E 1/4 COR OF SEC 16, TH S ALG E SEC LINE 200 FT FOR POB, TH CONT S ALG E SEC LINE 2065.23 FT, TH N 67 DEG W 286.34 FT, TH N 1 DEG E 1957.43 FT, TH S 89 DEG E 251.02 FT TO E LINE OF SEC AND POB SEC 16 T29N R6W 11.94 A M/L Comments: ~11.94 acres of vacant, unimproved land. No known legal access found. Closest known public roads are Logan Dr at the south, or Valley Rd to the north. Summer Tax Due: \$362.32	2758 VALLEY RD MANCELONA;	\$1872.06	

437	Parcel ID: 05-11-200-005-00; Legal Description: LOT 5 COUNTRY CLUB MANOR Association Fees; Summer Tax Due: \$29.11	;	\$348.32	
438	Parcel ID: 05-11-200-041-00; Legal Description: LOT 41 COUNTRY CLUB MANOR Association Fees; Summer Tax Due: \$25.03	;	\$678.84	
439	Parcel ID: 05-11-200-080-00; Legal Description: LOT 80 COUNTRY CLUB MANOR Association Fees; Summer Tax Due: \$29.11	;	\$655.11	
440	Parcel ID: 05-11-200-096-00; Legal Description: LOT 96 COUNTRY CLUB MANOR Association Fees; Summer Tax Due: \$29.11	;	\$655.73	
441	Parcel ID: 05-11-200-097-00; Legal Description: LOT 97 COUNTRY CLUB MANOR Association Fees; Summer Tax Due: \$25.03	;	\$678.84	
442	Parcel ID: 05-11-200-135-00; Legal Description: LOT 135 COUNTRY CLUB MANOR Association Fees; Summer Tax Due: \$25.03	;	\$678.84	
443	Parcel ID: 05-11-200-165-00; Legal Description: LOT 165 COUNTRY CLUB MANOR Association Fees; Summer Tax Due: \$25.03	;	\$678.84	
444	Parcel ID: 05-11-200-208-00; Legal Description: LOT 208 COUNTRY CLUB MANOR Association Fees; Summer Tax Due: \$25.03	;	\$678.84	
445	Parcel ID: 05-11-200-211-00; Legal Description: LOT 211 COUNTRY CLUB MANOR Association Fees; Summer Tax Due: \$25.03	;	\$650.45	
446	Parcel ID: 05-11-200-212-00; Legal Description: LOT 212 COUNTRY CLUB MANOR Association Fees; Summer Tax Due: \$25.03	;	\$678.84	
447	Parcel ID: 05-11-225-025-00; Legal Description: LOT 25 FAIRWAY HOLLOW Association Fees; Summer Tax Due: \$24.27	;	\$638.70	
448	Parcel ID: 05-11-250-005-00; Legal Description: LOT 1 BLK 8 FURNACEVILLE Comments: ~.1 acres of improved, clear land, with ~75 ft of road frontage on N Green St to the southeast. US-131 is less than 300ft to the east, with the heart of Mancelona just being a mile up the road. This is a small, triangle lot with a mobile home and a small shed on it. The structures are surrounded by all manner of debris. Many of the windows are smashed out, and the building is generally open to the elements. Insides are all stuffed full of possessions and generally look to be a disaster area. Mobile Home; Vandalism; Personal Property; Summer Tax Due: \$131.94	9748 N GREEN ST MANCELONA;	\$1238.13	
449	Parcel ID: 05-11-300-026-00; Legal Description: LOT 129 NU TOWN ADD TO FURNACEVILLE Comments: ~0.21 acres of improved, generally clear land, with ~50 ft road frontage on Elder Rd to the north, and a depth of ~185 ft. US-131 is about a quarter mile to the east, and the center of Mancelona is about a mile and a half north. On the north part of the parcel sits a ~900 sq ft single story house. With the exception of the small front and rear porch additions the building has asphalt shingle siding, which looks to in good shape if a little unattractive. The porch additions are all wood, with the paint all but washed away. The foundation is hidden under the siding, and the roofline is a little wavy. The interior is a bit of a mess, but it doesn't look to be in a terrible shape. Wiring looks intact, but somewhat cobbled together. Floor joists have settled some, leaving a subtle but noticeable pitch. Personal Property; Summer Tax Due: \$238.96	604 E ELDER RD MANCELONA;	\$1428.85	
450	Parcel ID: 05-11-375-022-00; Legal Description: LOT 22 LAKE OF THE NORTH VILLA Association Fees; Summer Tax Due: \$24.27	;	\$638.70	
451	Parcel ID: 05-11-375-303-00; Legal Description: LOT 303 LAKE OF THE NORTH VILLA Comments: ~0.67 acres vacant land, with Association Fees; Summer Tax Due: \$24.27	;	\$676.53	

452	Parcel ID: 05-11-375-335-00; Legal Description: LOT 335 LAKE OF THE NORTH VILLA Association Fees; Summer Tax Due: \$24.27	;	\$676.53	
453	Parcel ID: 05-11-375-430-00; Legal Description: LOTS 430 & 431 LAKE OF THE NORTH VILLA Comments: ~0.81 acres of improved land, with ~210 ft road frontage on Larkspur Dr to the northwest and a depth of ~180 ft. This is a double lot, and fairly well wooded, with the exception of a gravel circle drive and a clearing for the mobile unit. A collapsed shed and storage container are near the southeast of the structure, and a large cargo trailer is near the south drive. There is a lot of debris and equipment surrounding the area around the structure, including riding mowers, trailers, tires, buckets, etc. A pit is dug to the rear of the structure, perhaps for septic related reasons, but it could just be a burn pit. The structure itself is unremarkable, looking like a typical 30+ year old mobile, clad with a metal siding and roof. The interior of the mobile unit looks intact if quite dingy. Lots of personal possessions and full black trash bags are covering much of the floorspace, so it's hard to get a thorough look. Mobile Home; Association Fees; Personal Property; Summer Tax Due: \$494.49	7681 LARKSPUR DR MANCELONA;	\$2747.51	
454	Parcel ID: 05-11-375-518-00; Legal Description: LOT 518 LAKE OF THE NORTH VILLA Association Fees; Summer Tax Due: \$24.27	;	\$676.53	
455	Parcel ID: 05-11-425-006-00; Legal Description: LOT 6 MANISTEE HTS NO 1 Association Fees; Summer Tax Due: \$24.27	;	\$676.53	
456	Parcel ID: 05-11-425-009-00; Legal Description: LOT 9 MANISTEE HTS. NO. 1 Association Fees; Summer Tax Due: \$24.27	;	\$651.43	
457	Parcel ID: 05-11-425-175-00; Legal Description: LOT 175 MANISTEE HTS NO 1 Association Fees; Summer Tax Due: \$24.27	;	\$676.53	
458	Parcel ID: 05-11-425-394-00; Legal Description: LOT 394 MANISTEE HTS NO 1 Association Fees; Summer Tax Due: \$24.27	;	\$676.53	
459	Parcel ID: 05-11-450-001-00; Legal Description: LOT 540 MANISTEE HTS NO 2 Association Fees; Summer Tax Due: \$24.27	;	\$676.53	
460	Parcel ID: 05-11-450-002-00; Legal Description: LOT 541 PLAT OF MANISTEE HTS NO 2 Association Fees; Summer Tax Due: \$24.27	;	\$676.53	
461	Parcel ID: 05-11-450-034-00; Legal Description: LOT 573 MANISTEE HTS NO 2 Association Fees; Summer Tax Due: \$24.27	;	\$676.53	
462	Parcel ID: 05-11-450-100-00; Legal Description: LOT 655 MANISTEE HTS NO 2 Association Fees; Summer Tax Due: \$24.27	;	\$676.53	
463	Parcel ID: 05-11-450-190-00; Legal Description: LOT 745 PLAT OF MANISTEE HTS NO 2 Association Fees; Summer Tax Due: \$24.27	;	\$676.53	
464	Parcel ID: 05-11-450-223-00; Legal Description: LOT 778 MANISTEE HTS NO 2 Association Fees; Summer Tax Due: \$24.27	;	\$676.53	
465	Parcel ID: 05-11-450-302-00; Legal Description: LOT 857 MANISTEE HTS. NO. 2 Association Fees; Summer Tax Due: \$24.27	;	\$676.53	
466	Parcel ID: 05-11-450-348-00; Legal Description: LOT 903 MANISTEE HEIGHTS NO 2 Association Fees; Summer Tax Due: \$24.27	;	\$676.53	
467	Parcel ID: 05-11-450-385-00; Legal Description: LOT 940 PLAT OF MANISTEE HTS NO 2 Association Fees; Summer Tax Due: \$24.27	;	\$676.53	
468	Parcel ID: 05-11-450-388-00; Legal Description: LOT 943 MANISTEE HTS NO 2 Association Fees; Summer Tax Due: \$24.27	;	\$676.53	

469	Parcel ID: 05-11-450-434-00; Legal Description: LOT 989 PLAT OF MANISTEE HTS.NO 2 Association Fees; Summer Tax Due: \$24.27	;	\$676.53	
470	Parcel ID: 05-11-450-443-00; Legal Description: LOT 998 MANISTEE HTS NO 2 Association Fees; Summer Tax Due: \$24.27	;	\$676.53	
471	Parcel ID: 05-11-450-480-00; Legal Description: LOT 1035 MANISTEE HTS NO 2 Association Fees; Summer Tax Due: \$24.27	;	\$676.53	
472	Parcel ID: 05-11-450-488-00; Legal Description: LOT 1043 PLAT OF MANISTEE HEIGHTS NO 2 Association Fees; Summer Tax Due: \$24.27	;	\$676.53	
473	Parcel ID: 05-11-450-519-00; Legal Description: LOT 1074 PLAT OF MANISTEE HTS NO 2 Association Fees; Summer Tax Due: \$24.27	;	\$676.53	
474	Parcel ID: 05-11-450-630-00; Legal Description: LOT 1185 MANISTEE HTS. NO. 2 Association Fees; Summer Tax Due: \$24.27	;	\$676.53	
475	Parcel ID: 05-11-450-632-00; Legal Description: LOT 1187 MANISTEE HTS. NO. 2 Association Fees; Summer Tax Due: \$24.27	;	\$397.95	
476	Parcel ID: 05-11-475-083-00; Legal Description: LOT 83 SOUTHWOOD HEIGHTS Association Fees; Summer Tax Due: \$25.03	;	\$678.84	
477	Parcel ID: 05-11-475-172-00; Legal Description: LOT 172 SOUTHWOOD HEIGHTS Association Fees; Summer Tax Due: \$25.03	;	\$678.84	
478	Parcel ID: 05-11-500-017-00; Legal Description: LOT 17 VALLEYRIDGE HEIGHTS EAST Association Fees; Summer Tax Due: \$24.27	;	\$676.53	
479	Parcel ID: 05-11-500-076-00; Legal Description: LOT 76 VALLEYRIDGE HEIGHTS EAST Association Fees; Summer Tax Due: \$24.27	;	\$676.53	
480	Parcel ID: 05-11-500-152-00; Legal Description: LOT 152 VALLEYRIDGE HEIGHTS EAST Association Fees; Summer Tax Due: \$24.27	;	\$676.53	
481	Parcel ID: 05-11-500-153-00; Legal Description: LOT 153 VALLEYRIDGE HEIGHTS EAST Association Fees; Summer Tax Due: \$24.27	;	\$676.53	
482	Parcel ID: 05-11-500-221-00; Legal Description: LOT 221 VALLEYRIDGE HEIGHTS EAST Association Fees; Summer Tax Due: \$24.27	;	\$676.53	
483	Parcel ID: 05-11-500-239-00; Legal Description: LOT 239 VALLEYRIDGE HEIGHTS EAST Association Fees; Summer Tax Due: \$24.27	;	\$427.87	
484	Parcel ID: 05-11-500-265-00; Legal Description: LOT 265 VALLEYRIDGE HEIGHTS EAST Association Fees; Summer Tax Due: \$24.27	;	\$676.53	
485	Parcel ID: 05-11-500-266-00; Legal Description: LOT 266 VALLEYRIDGE HEIGHTS EAST Association Fees; Summer Tax Due: \$24.27	;	\$676.53	
486	Parcel ID: 05-11-500-341-00; Legal Description: LOT 341 VALLEYRIDGE HEIGHTS EAST. Association Fees; Summer Tax Due: \$24.27	;	\$676.53	
487	Parcel ID: 05-11-500-362-00; Legal Description: LOT 362 VALLEYRIDGE HEIGHTS EAST Association Fees; Summer Tax Due: \$24.27	;	\$676.53	
488	Parcel ID: 05-11-500-375-00; Legal Description: LOT 375 VALLEYRIDGE HEIGHTS EAST Association Fees; Summer Tax Due: \$24.27	;	\$676.53	

489	Parcel ID: 05-11-525-062-00; Legal Description: LOT 62 VALLEYRIDGE HEIGHTS ; WEST Association Fees; Summer Tax Due: \$24.27		\$676.53	
490	Parcel ID: 05-11-525-063-00; Legal Description: LOT 63 VALLEYRIDGE HEIGHTS ; WEST Association Fees; Summer Tax Due: \$24.27		\$676.53	
491	Parcel ID: 05-11-525-064-00; Legal Description: LOT 64 VALLEYRIDGE HEIGHTS ; WEST Association Fees; Summer Tax Due: \$24.27		\$676.53	
492	Parcel ID: 05-11-525-065-00; Legal Description: LOT 65 VALLEYRIDGE HEIGHTS ; WEST Association Fees; Summer Tax Due: \$24.27		\$676.53	
493	Parcel ID: 05-11-525-092-00; Legal Description: LOT 92 VALLEYRIDGE HEIGHTS ; WEST Association Fees; Summer Tax Due: \$24.27		\$676.53	
494	Parcel ID: 05-11-525-093-00; Legal Description: LOT 93 VALLEYRIDGE HEIGHTS ; WEST Association Fees; Summer Tax Due: \$24.27		\$676.53	
495	Parcel ID: 05-11-525-094-00; Legal Description: LOT 94 VALLEYRIDGE HEIGHTS ; WEST Association Fees; Summer Tax Due: \$24.27		\$501.53	
496	Parcel ID: 05-11-525-168-00; Legal Description: LOT 168 VALLEYRIDGE HEIGHTS ; WEST Association Fees; Summer Tax Due: \$24.27		\$676.53	
497	Parcel ID: 05-11-525-169-00; Legal Description: LOT 169 VALLEYRIDGE HEIGHTS ; WEST Association Fees; Summer Tax Due: \$24.27		\$676.53	
498	Parcel ID: 05-11-525-266-00; Legal Description: LOT 266 VALLEYRIDGE HEIGHTS ; WEST Association Fees; Summer Tax Due: \$24.27		\$676.53	
499	Parcel ID: 05-11-525-287-00; Legal Description: LOT 287 VALLEYRIDGE HEIGHTS ; WEST Association Fees; Summer Tax Due: \$35.93		\$441.68	
500	Parcel ID: 05-11-525-363-00; Legal Description: LOT 363 VALLEYRIDGE HEIGHTS ; WEST Association Fees; Summer Tax Due: \$24.27		\$676.53	
501	Parcel ID: 05-11-525-430-00; Legal Description: LOT 430 VALLEYRIDGE HEIGHTS ; WEST Association Fees; Summer Tax Due: \$24.27		\$676.53	
502	Parcel ID: 05-11-525-519-00; Legal Description: LOT 519 VALLEYRIDGE HEIGHTS ; WEST Association Fees; Summer Tax Due: \$24.27		\$676.53	
503	Parcel ID: 05-11-525-540-00; Legal Description: LOT 540 VALLEYRIDGE HEIGHTS ; WEST Association Fees; Summer Tax Due: \$24.27		\$676.53	
504	Parcel ID: 05-11-525-554-00; Legal Description: LOT 554 VALLEYRIDGE HEIGHTS ; WEST Association Fees; Summer Tax Due: \$24.27		\$676.53	
505	Parcel ID: 05-11-525-597-00; Legal Description: LOT 597 VALLEYRIDGE HEIGHTS ; WEST Association Fees; Summer Tax Due: \$24.27		\$676.53	
506	Parcel ID: 05-11-575-010-00; Legal Description: LOT 10 WHISPERING PINES ; Association Fees; Summer Tax Due: \$24.27		\$676.53	
507	Parcel ID: 05-11-575-032-00; Legal Description: LOT 32 WHISPERING PINES ; Association Fees; Summer Tax Due: \$25.03		\$678.84	
508	Parcel ID: 05-11-575-037-00; Legal Description: LOT 37 WHISPERING PINES ; Association Fees; Summer Tax Due: \$25.03		\$678.84	

509	Parcel ID: 05-11-575-047-00; Legal Description: LOT 47 WHISPERING PINES Association Fees; Summer Tax Due: \$29.11	;	\$687.79	
510	Parcel ID: 05-11-575-350-00; Legal Description: LOT 350 WHISPERING PINES Association Fees; Summer Tax Due: \$25.03	;	\$678.84	
511	Parcel ID: 05-11-575-395-00; Legal Description: LOT 395 WHISPERING PINES Association Fees; Summer Tax Due: \$25.03	;	\$678.84	
512	This lot is a "bundle" comprised of 2 parcels (1 of 2) Parcel ID: 05-11-575-486-00; Legal Description: S 77 FT, M/L OF LOT 498 WHISPERING PINES Association Fees; (2 of 2) Parcel ID: 05-13-425-015-00; Legal Description: LOT 498, EXC S 77 FT, M/L WHISPERING PINES. Association Fees; Summer Tax Due: \$34.85	;	\$1403.98	
513	Parcel ID: 05-13-005-011-20; Legal Description: PARCEL A-4..COM AT THE NE COR OF SEC 5; TH N 89 DEG W 660.08 FT ALG N SEC LINE TO POB; TH S 00 DEG E 764.88 FT; TH S 89 DEG W 455.42 FT; TH N 00 DEG E 768.74 FT; TH S 89 DEG E 441.41 FT ALG N SEC LINE TO POB; BEING PART OF THE NE 1/4 SEC 5 T30N R5W 7.89 A M/L Comments: ~7.89 acres of vacant, wooded land, with ~440 fr road frontage on Francis Rd to the north and a depth of ~815 ft. US-131 is a about a half mile to the east, and the land to north is being used for agriculture. The end of the street terminates into a seasonal road, so this street is rather quiet. Thicker pine coverage near the roadside, thinning to the south. Land is fairly flat and lichen covered. There is a path running east-west on the south end of the property with natural gas signage, which may be a utility easement. There looks to be another path running to the neighboring parcel to the east. Nice chunk of land. Easement Or Access Across; Summer Tax Due: \$122.38	;	\$2141.02	
514	Parcel ID: 05-13-150-009-00; Legal Description: LOTS 15, 16 AND 17 PLAT OF VANWERT AND DIBBLE'S 2ND ADD TO THE VILL OF ALBA Comments: ~0.62 acres of improved, relatively flat land, with ~200 ft road frontage on Maplewood Dr to the west. There are numerous mature trees on the property, and is quite overgrown. There are multiple mobile units on the property, none usable. All suffer from some degree of roof collapse. There looks to have been one or two permanent structures that have long since collapsed. There are also a couple of camper trailers, and a school bus. Lots of debris is hiding in the overgrowth, including a large pile of tires. Mobile Home; Personal Property; Roof Issues; Dangerous Building; Summer Tax Due: \$51.76	4195 MAPLEWOOD ST ALBA;	\$1316.22	
515	Parcel ID: 05-13-200-014-00; Legal Description: LOT 537 PLAT OF MANISTEE HEIGHTS NO 2 Association Fees; Summer Tax Due: \$5.74	;	\$677.58	
516	Parcel ID: 05-13-200-015-00; Legal Description: LOT 538 PLAT OF MANISTEE HEIGHTS NO. 2. Association Fees; Summer Tax Due: \$5.74	;	\$677.58	
517	Parcel ID: 05-13-200-016-00; Legal Description: LOT 539 PLAT OF MANISTEE HEIGHTS NO. 2. Association Fees; Summer Tax Due: \$5.74	;	\$677.58	
518	Parcel ID: 05-13-200-018-00; Legal Description: LOT 580 MANISTEE HEIGHTS NO 2 Association Fees; Summer Tax Due: \$5.74	;	\$677.58	
519	Parcel ID: 05-13-200-021-00; Legal Description: LOT 583 MANISTEE HEIGHTS NO. 2. Association Fees; Summer Tax Due: \$5.74	;	\$677.58	
520	Parcel ID: 05-13-200-022-00; Legal Description: LOT 584 MANISTEE HEIGHTS NO. 2. Association Fees; Summer Tax Due: \$5.74	;	\$677.58	
521	Parcel ID: 05-13-200-035-00; Legal Description: LOT 1193 PLAT OF MANISTEE HEIGHTS NO 2 Association Fees; Summer Tax Due: \$5.74	;	\$677.58	

522	Parcel ID: 05-13-200-036-00; Legal Description: LOT 1194 PLAT OF MANISTEE HEIGHTS NO 2 Association Fees; Summer Tax Due: \$5.74	;	\$677.58	
523	Parcel ID: 05-13-250-062-00; Legal Description: LOT 62 PLAT OF NORTHERN HTS.NO 1 Association Fees; Summer Tax Due: \$11.49	;	\$770.66	
524	Parcel ID: 05-13-250-120-00; Legal Description: LOT 120 PLAT OF NORTHERN HTS NO 1 Association Fees; Summer Tax Due: \$5.74	;	\$677.58	
525	Parcel ID: 05-13-250-124-00; Legal Description: LOT 124 PLAT OF NORTHERN HTS NO 1 Association Fees; Summer Tax Due: \$11.49	;	\$739.37	
526	Parcel ID: 05-13-250-131-00; Legal Description: LOT 131 PLAT OF NORTHERN HTS NO 1 Association Fees; Summer Tax Due: \$5.74	;	\$677.58	
527	Parcel ID: 05-13-250-178-00; Legal Description: LOT 178 PLAT OF NORTHERN HGTS NO 1 Association Fees; Summer Tax Due: \$5.74	;	\$677.58	
528	Parcel ID: 05-13-250-181-00; Legal Description: LOT 181 PLAT OF NORTHERN HEIGHTS NO 1 Association Fees; Summer Tax Due: \$5.74	;	\$677.58	
529	Parcel ID: 05-13-250-196-00; Legal Description: LOT 196 NORTHERN HTS. NO. 1. Association Fees; Summer Tax Due: \$5.74	;	\$677.58	
530	Parcel ID: 05-13-250-197-00; Legal Description: LOT 197 NORTHERN HEIGHTS NO 1 Association Fees; Summer Tax Due: \$5.74	;	\$677.58	
531	Parcel ID: 05-13-250-221-00; Legal Description: LOT 221 NORTHERN HEIGHTS NO 1 Association Fees; Summer Tax Due: \$5.74	;	\$677.58	
532	Parcel ID: 05-13-250-280-00; Legal Description: LOT 280 NORTHERN HTS NO 1 Association Fees; Summer Tax Due: \$5.74	;	\$677.58	
533	Parcel ID: 05-13-275-065-00; Legal Description: LOT 367 NORTHERN HEIGHTS NO 2 Association Fees; Summer Tax Due: \$5.74	;	\$677.58	
534	Parcel ID: 05-13-275-077-00; Legal Description: LOT 379 NORTHERN HEIGHTS NO. 2. Association Fees; Summer Tax Due: \$5.74	;	\$677.58	
535	Parcel ID: 05-13-275-114-00; Legal Description: LOT 416 NORTHERN HEIGHTS NO 2 Association Fees; Summer Tax Due: \$11.49	;	\$770.66	
536	Parcel ID: 05-13-275-167-00; Legal Description: LOT 469 NORTHERN HEIGHTS NO. 2. Association Fees; Summer Tax Due: \$5.74	;	\$677.58	
537	Parcel ID: 05-13-275-273-00; Legal Description: LOT 575 PLAT OF NORTHERN HEIGHTS NO 2 Association Fees; Summer Tax Due: \$5.74	;	\$420.00	
538	Parcel ID: 05-13-300-188-00; Legal Description: LOT 188 PLAT OF NORTHOVER HILLS Association Fees; Summer Tax Due: \$5.74	;	\$656.26	
539	Parcel ID: 05-13-300-352-00; Legal Description: LOT 352 PLAT OF NORTHOVER HILLS. Association Fees; Summer Tax Due: \$5.74	;	\$677.58	
540	Parcel ID: 05-13-300-353-00; Legal Description: LOT 353 PLAT OF NORTHOVER HILLS. Association Fees; Summer Tax Due: \$5.74	;	\$677.58	
541	Parcel ID: 05-13-300-354-00; Legal Description: LOT 354 PLAT OF NORTHOVER HILLS. Association Fees; Summer Tax Due: \$5.74	;	\$677.58	

542	Parcel ID: 05-13-300-355-00; Legal Description: LOT 355 PLAT OF NORTHOVER HILLS. Association Fees; Summer Tax Due: \$5.74	;	\$677.58	
543	Parcel ID: 05-13-325-052-00; Legal Description: LOTS 54 & 55 PLAT OF PINE VIEW NO 1 Association Fees; Summer Tax Due: \$5.74	;	\$677.58	
544	Parcel ID: 05-13-325-088-00; Legal Description: LOT 92 PLAT OF PINE VIEW NO 1 Association Fees; Summer Tax Due: \$5.74	;	\$677.58	
545	Parcel ID: 05-13-325-091-00; Legal Description: LOT 95 PLAT OF PINE VIEW NO 1 Association Fees; Summer Tax Due: \$5.74	;	\$677.58	
546	Parcel ID: 05-13-325-113-00; Legal Description: LOT 118 PLAT OF PINE VIEW NO 1 Association Fees; Summer Tax Due: \$5.74	;	\$677.58	
547	Parcel ID: 05-13-325-120-00; Legal Description: LOT 127 PLAT OF PINE VIEW NO 1 Association Fees; Summer Tax Due: \$5.74	;	\$677.58	
548	Parcel ID: 05-13-325-136-00; Legal Description: LOT 143 PLAT OF PINE VIEW NO 1 Association Fees; Summer Tax Due: \$5.74	;	\$677.58	
549	Parcel ID: 05-13-325-157-00; Legal Description: LOT 164 PLAT OF PINE VIEW NO 1 Association Fees; Summer Tax Due: \$5.74	;	\$677.58	
550	Parcel ID: 05-13-325-170-00; Legal Description: LOT 177 PLAT OF PINE VIEW NO. 1. Association Fees; Summer Tax Due: \$5.74	;	\$677.58	
551	Parcel ID: 05-13-325-172-00; Legal Description: LOT 179 PLAT OF PINE VIEW NO 1 Association Fees; Summer Tax Due: \$11.49	;	\$770.66	
552	Parcel ID: 05-13-325-175-00; Legal Description: LOT 182 PLAT OF PINE VIEW NO 1 Association Fees; Summer Tax Due: \$5.74	;	\$677.58	
553	Parcel ID: 05-13-325-212-00; Legal Description: LOT 219 PINE VIEW NO. 1 Association Fees; Summer Tax Due: \$5.74	;	\$677.58	
554	Parcel ID: 05-13-325-239-00; Legal Description: LOT 246 PINE VIEW NO 1 Association Fees; Summer Tax Due: \$11.49	;	\$770.66	
555	Parcel ID: 05-13-325-240-00; Legal Description: LOT 247 PINE VIEW NO 1 Association Fees; Summer Tax Due: \$11.49	;	\$770.66	
556	Parcel ID: 05-13-350-003-00; Legal Description: LOT 280 PLAT OF PINE VIEW NO 2 Association Fees; Summer Tax Due: \$5.74	;	\$677.58	
557	Parcel ID: 05-13-350-107-00; Legal Description: LOT 384 PINE VIEW NO 2 Association Fees; Summer Tax Due: \$5.74	;	\$652.16	
558	Parcel ID: 05-13-350-228-00; Legal Description: LOT 505 PLAT OF PINE VIEW NO 2 Association Fees; Summer Tax Due: \$5.74	;	\$677.58	
559	Parcel ID: 05-13-350-231-00; Legal Description: LOT 508 PINE VIEW NO 2 Association Fees; Summer Tax Due: \$5.74	;	\$652.16	
560	Parcel ID: 05-13-350-240-00; Legal Description: LOT 517 PINE VIEW NO 2. Association Fees; Summer Tax Due: \$5.74	;	\$677.58	
561	Parcel ID: 05-13-350-241-00; Legal Description: LOT 518 PINE VIEW NO 2. Association Fees; Summer Tax Due: \$5.74	;	\$502.58	

562	Parcel ID: 05-13-350-256-00; Legal Description: LOT 533 PLAT OF PINE VIEW NO 2 Association Fees; Summer Tax Due: \$5.74	;	\$673.48	
563	Parcel ID: 05-13-350-257-00; Legal Description: LOT 534 PLAT OF PINE VIEW NO 2 Association Fees; Summer Tax Due: \$5.74	;	\$673.48	
564	Parcel ID: 05-13-350-258-00; Legal Description: LOT 535 PINE VIEW NO 2 Association Fees; Summer Tax Due: \$5.74	;	\$673.48	
565	Parcel ID: 05-13-350-270-00; Legal Description: LOT 547 PLAT OF PINE VIEW NO 2 Association Fees; Summer Tax Due: \$5.74	;	\$633.24	
566	Parcel ID: 05-13-350-271-00; Legal Description: LOT 548 PLAT OF PINE VIEW NO 2 Association Fees; Summer Tax Due: \$5.74	;	\$669.11	
567	Parcel ID: 05-13-350-272-00; Legal Description: LOT 549 PLAT OF PINE VIEW NO 2 Association Fees; Summer Tax Due: \$5.74	;	\$669.11	
568	Parcel ID: 05-13-350-314-00; Legal Description: LOT 591 PINE VIEW NO. 2. Association Fees; Summer Tax Due: \$5.74	;	\$677.58	
569	Parcel ID: 05-13-350-350-00; Legal Description: LOT 627 PINE VIEW NO 2 Association Fees; Summer Tax Due: \$5.74	;	\$677.58	
570	Parcel ID: 05-13-350-355-00; Legal Description: LOT 632 PINE VIEW NO 2 Association Fees; Summer Tax Due: \$5.74	;	\$677.58	
571	Parcel ID: 05-13-350-376-00; Legal Description: LOT 653 PINE VIEW NO 2 Association Fees; Summer Tax Due: \$5.74	;	\$669.11	
572	Parcel ID: 05-13-350-377-00; Legal Description: LOT 654 PLAT OF PINE VIEW NO 2 Association Fees; Summer Tax Due: \$5.74	;	\$652.16	
573	Parcel ID: 05-13-350-378-00; Legal Description: LOT 655 PINE VIEW NO 2 Association Fees; Summer Tax Due: \$5.74	;	\$652.16	
574	Parcel ID: 05-13-350-382-00; Legal Description: LOT 659 PINE VIEW NO 2 Association Fees; Summer Tax Due: \$5.74	;	\$677.58	
575	Parcel ID: 05-13-350-384-00; Legal Description: LOT 661 PLAT OF PINE VIEW NO 2 Association Fees; Summer Tax Due: \$5.74	;	\$677.58	
576	Parcel ID: 05-13-350-385-00; Legal Description: LOT 662 PLAT OF PINE VIEW NO 2 Association Fees; Summer Tax Due: \$5.74	;	\$677.58	
577	Parcel ID: 05-13-350-390-00; Legal Description: LOT 667 PINE VIEW NO 2 Association Fees; Summer Tax Due: \$5.74	;	\$677.58	
578	Parcel ID: 05-13-350-437-00; Legal Description: LOT 714 PINE VIEW NO 2 Association Fees; Summer Tax Due: \$5.74	;	\$677.58	
579	Parcel ID: 05-13-350-439-00; Legal Description: LOT 716 PINE VIEW NO 2 Association Fees; Summer Tax Due: \$5.74	;	\$677.58	
580	Parcel ID: 05-13-350-469-00; Legal Description: LOT 746 PLAT OF PINE VIEW NO 2 Association Fees; Summer Tax Due: \$5.74	;	\$662.28	
581	Parcel ID: 05-13-350-480-00; Legal Description: LOT 757 PLAT OF PINEVIEW NO 2 Association Fees; Summer Tax Due: \$5.74	;	\$671.83	

582	Parcel ID: 05-13-400-010-00; Legal Description: LOT 10 SNOWCREST HEIGHTS Association Fees; Summer Tax Due: \$5.74	;	\$677.58	
583	Parcel ID: 05-13-400-026-00; Legal Description: LOT 26 PLAT OF SNOWCREST HEIGHTS. Association Fees; Summer Tax Due: \$5.74	;	\$677.58	
584	Parcel ID: 05-13-400-082-00; Legal Description: LOT 82 SNOWCREST HEIGHTS. Association Fees; Summer Tax Due: \$5.74	;	\$746.11	
585	Parcel ID: 05-13-400-162-00; Legal Description: LOT 162 SNOWCREST HEIGHTS Association Fees; Summer Tax Due: \$11.49	;	\$770.66	
586	Parcel ID: 05-13-400-182-00; Legal Description: LOT 182 SNOWCREST HEIGHTS Association Fees; Summer Tax Due: \$5.74	;	\$677.58	
587	Parcel ID: 05-13-400-197-00; Legal Description: LOT 197 SNOWCREST HEIGHTS Association Fees; Summer Tax Due: \$5.74	;	\$677.58	
588	Parcel ID: 05-13-400-235-00; Legal Description: LOT 235 SNOWCREST HEIGHTS. Association Fees; Summer Tax Due: \$5.74	;	\$677.58	
590	Parcel ID: 05-13-450-048-00; Legal Description: LOT 48 PLAT OF WINTERHAVEN Association Fees; Summer Tax Due: \$5.74	;	\$677.58	
591	Parcel ID: 05-13-450-049-00; Legal Description: LOT 49 PLAT OF WINTERHAVEN Association Fees; Summer Tax Due: \$5.74	;	\$676.98	
592	Parcel ID: 05-13-450-134-00; Legal Description: LOT 134 PLAT OF WINTERHAVEN Association Fees; Summer Tax Due: \$5.74	;	\$676.98	
593	Parcel ID: 05-13-450-136-00; Legal Description: LOT 136 PLAT OF WINTERHAVEN Association Fees; Summer Tax Due: \$5.74	;	\$676.98	
594	Parcel ID: 05-13-450-164-00; Legal Description: LOT 164 PLAT OF WINTERHAVEN Assessment Balance Due; Association Fees; Summer Tax Due: \$5.74	;	\$668.66	
595	Parcel ID: 05-13-450-205-00; Legal Description: LOT 205 PLAT OF WINTERHAVEN Association Fees; Summer Tax Due: \$5.74	;	\$677.58	
596	Parcel ID: 05-13-450-336-00; Legal Description: LOT 336 PLAT OF WINTERHAVEN Association Fees; Summer Tax Due: \$5.74	;	\$676.98	
597	Parcel ID: 05-13-450-369-00; Legal Description: LOT 369 PLAT OF WINTERHAVEN Association Fees; Summer Tax Due: \$11.49	;	\$763.95	
598	Parcel ID: 05-13-450-533-00; Legal Description: LOT 533 PLAT OF WINTERHAVEN Association Fees; Summer Tax Due: \$5.74	;	\$676.98	
599	Parcel ID: 05-13-450-593-00; Legal Description: LOT 593 PLAT OF WINTERHAVEN Association Fees; Summer Tax Due: \$5.74	;	\$676.98	
600	Parcel ID: 05-13-475-020-00; Legal Description: LOT 20 WINTERSET NO 1 Association Fees; Summer Tax Due: \$5.74	;	\$669.11	
601	Parcel ID: 05-13-475-050-00; Legal Description: LOT 50 WINTERSET NO 1. Association Fees; Summer Tax Due: \$5.74	;	\$677.58	
602	Parcel ID: 05-13-475-088-00; Legal Description: LOT 88 WINTERSET NO 1 Association Fees; Summer Tax Due: \$5.74	;	\$677.58	

603	Parcel ID: 05-13-475-097-00; Legal Description: LOT 97 WINTERSET NO 1 ; Association Fees; Summer Tax Due: \$11.49		\$770.66	
604	Parcel ID: 05-13-500-008-00; Legal Description: LOT 218 WINTERSET NO. 2. ; Association Fees; Summer Tax Due: \$5.74		\$677.58	
605	Parcel ID: 05-13-500-163-00; Legal Description: LOT 373 WINTERSET NO 2 ; Association Fees; Summer Tax Due: \$5.74		\$677.58	
606	Parcel ID: 05-41-010-126-20; Legal Description: PART OF LOT 41; BLK H; PLAT ; OF THE VILLAGE OF BELLAIRE DESC AS; COM AT THE SE COR OF LOT 41; TH N 87.5 FT ALG E LINE OF LOT; TH S 88 DEG W 189.99 FT TO POB; TH S 07 DEG E 25.16 FT; TH S 88 DEG W 331.27 FT; TH N 01 DEG W 25 FT ALG A TRAVERSE LINE FOLLOWING THE INTERMEDIATE RIVER SHORE; TH N 88 DEG E 328.40 FT TO THE POB PLAT OF THE VILLAGE OF BELLAIRE Comments: ~0.19 acres of vacant land, with ~25 ft of waterfront on the Intermediate River. At 25 ft wide, this parcel is likely unbuildable. This piece is directly north of a municipal boat launch. On a corner lot in the heart of Bellaire, near Short's Brewing and all the shops Unbuildable Lands / Too Small; Summer Tax Due: \$343.55		\$2016.36	
607	Parcel ID: 05-41-010-126-30; Legal Description: COM AT THE SE COR OF LOT 41; ; BLK H; PLAT OF THE VILLAGE OF BELLAIRE; TH N 87.5 FT ALG E LINE OF LOT 41; TH S 88 DEG W 33.01 FT TO POB; TH S 50 FT; TH S 48 DEG W 33.36 FT; TH S 88 DEG W 121.81 FT; TH N 07 DEG W 71.93 FT; TH N 88 DEG E 156.77 FT TO POB BEING PART OF LOT 41; BLK H; EXC COM AT THE SE COR OF LOT 41; TH N 87.5 FT ALG E LINE OF LOT 41; TH S 88 DEG W 147.65 FT; TH S 88 DEG W 9.12 FT TO POB; TH S 07 DEG E 71.93 FT; TH S 88 DEG W 33.22 FT; TH N 07 DEG W 71.93 FT; TH E 34 FT M/L TO THE POB; BEING PART OF LOT 41; BLK H PLAT OF THE VILLAGE OF BELLAIRE Comments: ~0.19 acres vacant land, relatively flat and clear land, with ~120 ft road frontage on Ohio St to the south and ~75 ft on Bridge St to the east. Near the Intermediate River boat launch. On a corner lot in the heart of Bellaire, near Short's Brewing and all the shops. Vul - Vacant Urban Lot; Summer Tax Due: \$71.82		\$886.52	
608	Parcel ID: 05-45-017-094-00; Legal Description: COM 80 FT W AND 70 FT S OF ; NW COR OF LOT 4, BLK G, W W SWEETLAND'S ADD TO THE VILL OF MANCELONA, TH W 182 FT, TH S 50 FT; TH E 182 FT; TH N TO BEG SEC 17 T29N R6W Comments: ~0.23 acres vacant, improved land, with ~50 ft of road frontage on Jefferson St to the east and a depth of ~185 ft. This parcel is almost a quarter mile west of US-131, and even closer to the Mancelona school buildings to the south. The land has some trees near the roadside giving measure of privacy, with the rest of the land being flat and grassy. Sideyard Parcel; Summer Tax Due: \$55.92		\$789.38	
609	Parcel ID: 05-45-240-003-00; Legal Description: LOTS 4 AND 5 SMITH ADD TO ; THE VILL OF MANCELONA Comments: ~1.07 acres vacant land, improved, generally clear land, with ~200 ft of frontage on the Hinman right of way to the north. The road is gravel leading up to the property, with the portion leading into the property itself just being a cleared grassy drive. The land to the south is higher than the rest, and perhaps contains the remnants of some kind of foundation. Some of the land appears to be used to park vehicles and trailers for the auto repair shop to the south, and there is also a fair amount of stuff that looks to belong to the house at the northeast corner. Personal Property; Summer Tax Due: \$213.03		\$1289.51	

Charlevoix

Lot #	Lot Information	Address	Min. Bid	Sold For
1700	<p>Parcel ID: 005-022-013-90; Legal Description: COM AT SW COR OF SEC 22 T33N R6W TH N86DEG28'43"E 1383.29FT FOR POB TH N23DEG 55'42"E 519.98FT TH N86DEG01'49"E 180FT TH S00DEG08'58"E 460.56FT TO S LI TH S86DEG01'29"W AL S LI TO POB BEING PT OF S1/2 OF SW1/4 OF SEC 22-33-6 PARCEL 9 OF TIMBER RIDGE CONT 3.02A 94SP0593 FROM 022-013-35 Comments: ~3.12 acres vacant, unimproved land. May not have legal access. Closest known right of way is Timber Ridge Trl, which is largely behind a motorized and coded gate not far from the Boyne City-Charlevoix Rd intersection. Available information indicates this land is vacant. Roads - None Known (Possibly Landlocked);</p> <p>Summer Tax Due: \$154.03</p>	2082 TIMBER RIDGE TRL (PVT) BOYNE CITY;	\$2859.63	
1701	<p>Parcel ID: 007-270-036-00; Legal Description: BAY SHORE WEST LOT 36 Comments: ~0.44 acres of vacant, unimproved, wooded land, with ~250 ft of road frontage on Bay Shore Dr West to the south and east. Bay Shore Drive is a closed circle, modern subdivision near US-31, slightly more than 1/2 mile south of Lake Michigan.</p> <p>Summer Tax Due: \$182.57</p>	BAY SHORE WEST DR CHARLEVOIX;	\$1541.46	
1702	<p>Parcel ID: 009-021-015-40; Legal Description: BEG AT A PT ON ERRONEOUS W LI OF SEC 21 T33N R8W AS DESCRIBED BY NB DEYOUNG WHICH IS S02DEG11'15"W 1314.49FT FROM NW COR OF SEC 21 T33N R8W TH CONT S02DEG11'15"W 380.74FT THE S89DEG43'W TO SH OF BARNARD CREEK TH NLY AL SH OF BARNDARD CREEK AND BARNARD POND TO A POINT WHICH IS S89DEG43'W OF THE POB TH N89DEG43'E TO POB EX LAND IF ANY LYING NLY OF N 1/8 LI OF SEC 21 ALSO EX LAND IF ANY LYING IN SEC 20 BEING PT OF S1/2 OF NW1/4 SEC 21 T33N R8W 2017 NEW TO ROLL. Comments: ~1.4 acres vacant, unimproved land, bordering parts of Barnard Creek to the west. No known legal access. Roads - None Known (Possibly Landlocked);</p> <p>Summer Tax Due: \$81.75</p>	SOUTH BARNARD RD CHARLEVOIX;	\$1036.64	
1703	<p>Parcel ID: 012-110-015-10; Legal Description: COM SE COR SEC 10 T38N R10W TH N00DEG54'23"E AL E LI OF SD SEC 10 1989.69FT TO POB TH S89DEG54'46"W 2681.89FT TO N&S1/4 LI SD SEC 10 WHICH IS ALSO C/L OF KINGS HWY TH N00DEG48'54"E AL SD N&S1/4 LI 668.79FT TO E&W1/4 LI SD SEC 10 TH S89DEG58'05"E AL SD E&W1/4 LI 2682.86FT TO SD E LI SEC10 TH S00DEG54'23"W AL SD E LI 663.23FT TO POB CONT 41.01A M/L (PARCEL 1) Comments: ~42.1 acre parcel, with ~690 ft of road frontage on Kings Hwy to the west and a depth of ~2600 ft. The east portion of the property is largely wooded. The west portion is partially cleared, with a Two story home and garage on the property. Located in the northeastern portion of the island. Please note, the above ground propane tank (including its contents) is owned by a private company, but they do not have plans to remove it currently. We will provide contact info for the propane company to the buyer of this parcel to start metered service. Primary structures on the property are a two story home and garage, with other multiple small storage outbuildings in various states of disrepair. Lots of personal possessions, equipment, vehicles, and debris are in and around the buildings. Roofs on the buildings are visibly at end of life, and there are localized leaks on the interior. The exterior of each structure is showing some degree weathered, wear, or disrepair. In spite of whatever issues there may be with the structures, this is a beautiful property, and a good opportunity to get large chunk of land on the island. Personal Property;</p> <p>Summer Tax Due: \$300.12</p>	34490 KINGS HWY BEAVER ISLAND;	\$5276.62	
1704	<p>Parcel ID: 015-023-004-70; Legal Description: COM AT N1/4 COR OF SEC 23 T32N R6W TH S 01DEG00'34"W AL N&S1/4 LI OF SD SEC 1324 .15 FT TH S89DEG38'55"W 157 FT TO POB THS01DEG00'36"W 1295.55 FT TO E&W1/4 LI THS89DEG52'04"W AL SD 1/4 LI 400 FT TH N00DEG41'39"E 965.02 FT TH N51DEG08'11"E 528.03 FT TO POB BEING PT OF E1/2 OF NW 1/4 OF SEC23 T32N R6W Comments: ~10.56 acres vacant, unimproved land. If there is any legal access, it was not found. The nearest found point of access is Deer Ridge Rd to the east, which becomes private. Beyond that point it is only unmarked and unmapped ATV trails, cutting across multiple parcels. There is an electric ROW passing through the parcel. Roads - None Known (Possibly Landlocked); Easement Or Access Across;</p> <p>Summer Tax Due: \$130.88</p>	DEER RIDGE RD (PVT) BOYNE CITY;	\$2358.17	

Otsego

Lot #	Lot Information	Address	Min. Bid	Sold For
5800	Parcel ID: 011-155-000-015-00; Legal Description: LOT 15. AUSABLE BRIDGE ESTATES. Comments: ~0.50 acres vacant, unimproved, wooded land, with ~90 ft road frontage on Oak Cliff Ct to the west and a depth of ~215 ft to the southeast. Association Fees; Summer Tax Due: \$21.64	OAK CLIFF CT GAYLORD;	\$712.33	
5801	Parcel ID: 011-520-000-748-00; Legal Description: LOT 748. MICHAYWE NO. 3 Comments: ~0.58 acres of vacant, unimproved, wooded land, with ~100 ft of road frontage on Cheyenne Circle. Association Fees; Summer Tax Due: \$21.64	GAYLORD;	\$521.69	
5802	Parcel ID: 011-520-000-870-00; Legal Description: LOT 870. MICHAYWE NO. 3 Comments: ~0.45 acre vacant, unimproved, wooded land with ~120 ft road frontage on Potowatami Dr. Land is on the north side of a cul-de-sec, with a median depth of ~150 ft. Association Fees; Summer Tax Due: \$6.97	GAYLORD;	\$453.62	
5803	Parcel ID: 011-520-000-949-00; Legal Description: LOT 949. MICHAYWE NO. 3 Comments: ~0.33 acres of vacant, unimproved, wooded land, with ~100 ft road frontage on Michaywe Dr and a depth of ~145 ft. Land grades upwards to the west. Association Fees; Summer Tax Due: \$11.80	MICHAYWE DRIVE GAYLORD;	\$507.93	
5804	Parcel ID: 011-690-003-011-00; Legal Description: LOT 11, BLK 3. PLEASANT VIEW Comments: ~0.09 acres vacant land, with ~45 ft of road frontage on Radiance St to the south and a depth of ~88 ft. Parcel is ~700 ft east of Otsego Lake. A shed, boat, and parked vehicles are on the property, which appears to be a sideyard parcel for the neighbor to the east. Sideyard Parcel; Personal Property; Summer Tax Due: \$8.51	GAYLORD;	\$453.77	
5805	Parcel ID: 011-725-000-011-01; Legal Description: PRIVATE LAKE ACCESS BETWEEN LOTS 11 & 12. SANDY BEACH. Comments: ~0.33 acres of vacant, unimproved, wooded land, with ~80 ft road frontage on E Vail Ln to the north and a depth of ~120 ft. There is ~80 ft of walkable waterfront on Perch Lakes to the south. Per the legal description, this parcel provides private lake access for the other parcels in this plat. Prospective bidders should thoroughly investigate the implications of this prior to bidding. Part of Sandy Beach POA. Easement Or Access Across; Association Fees; Summer Tax Due: \$208.47	E VAIL LN GAYLORD;	\$1553.97	
5806	Parcel ID: 011-745-000-014-01; Legal Description: LOT 14 & 15. SENECA RESERVATION. Comments: Parcel is ~1.49 acres of improved, generally level and wooded land, with ~200 ft road frontage on Tomahawk Trl to the west. Land coverage is fairly well wooded, and much of what once was clear is getting claimed by brush. There are several storage sheds on the property, one which doubles as the well house. The primary structure is a ~24x75 house with garage attached via breezeway. Exterior of the home appears to be in generally fair condition. The shingles on the garage are lifting and cupping, but no signs of leaks were noticed on the interior. Block foundation looks good. The interior looks in good shape, as if the previous occupants just up and left. Everything is still here, as if it were ready for their return. A tall and long pole barn sits to the south of the house, which looks to be constructed to park a bus or RV. This property is tucked out of the way, down a network of dirt roads at a dead end, and ~1000 ft from Horseshoe Lake. Personal Property; Summer Tax Due: \$363.31	2247 TOMAHAWK TRL GAYLORD;	\$2859.96	
5808	Parcel ID: 023-260-000-067-00; Legal Description: LOT 67 PLAT OF TOMAHAWK TRAILS Comments: ~0.9 acres of vacant, unimproved, wooded land, with ~35 ft road frontage at the end of Cherokee Trl. This land grades down steeply to the east, and looks to be mostly swamp. Association Fees; Wetland Indicators; Summer Tax Due: \$32.57	JOHANNESBURG;	\$545.56	

5809	Parcel ID: 032-200-000-165-00; Legal Description: LOTS 165 & 166 PLAT OF WILDWOOD Comments: ~0.53 acres of vacant, improved, mostly flat and clear land, with ~125 ft of road frontage on Birchdale Rd to the north and a depth of ~180 ft. Property appears to being used as a drive or cut through for adjacent parcels. Two sheds remain on the property, one collapsed, the other in poor shape. Looks to have been a former mobile site. Roughly ~1000 ft south of Lewis Lake. Summer Tax Due: \$90.34	JOHANNESBURG;	\$727.49	
5810	Parcel ID: 043-100-000-010-00; Legal Description: UNIT 10 BLACKBEAR ESTATES SEC 11 T32N-R3W Comments: ~0.49 acre vacant, unimproved, mostly wooded land, with ~115 ft road frontage on Beals Rd to the north and an average depth of ~155 ft. Part of Blackbear Estates POA, with no associated website found. Land slopes down sharply to the south. Association Fees; Condo Subdivision "site Condo"; Summer Tax Due: \$84.97	VANDERBILT;	\$822.18	
5811	Parcel ID: 043-100-000-020-00; Legal Description: UNIT 20 BLACKBEAR ESTATES SEC 11 T32N-R3W Comments: ~0.49 acres vacant, unimproved, wooded land with ~170 ft road frontage on Black Bear Trl to the north and a depth of ~125 ft. Fronting Black Bear Golf Course to the south. Part of Blackbear Estates POA, with no associated website found. Association Fees; Condo Subdivision "site Condo"; Summer Tax Due: \$84.97	VANDERBILT;	\$822.18	
5812	Parcel ID: 061-100-000-038-01; Legal Description: BEG AT SE COR OF LOT 38, TH SELY 25 FT, NWLY 101.5 FT, NLY 25 FT, SWLY 101.5 FT TO POB VILLAGE OF ELMIRA T31N R4W Comments: ~0.10 acres vacant, improved land with ~45 ft road frontage on M-32., and a depth of ~105 ft. Bordered by railroad to the south. Mill St ROW may cross through the parcel, but this is uncertain. Summer Tax Due: \$14.31	ELMIRA;	\$506.17	
5813	Parcel ID: 071-013-200-075-00; Legal Description: N 33 FT OF S 1/2 OF N 1/2 OF S 1/2 OF NW 1/4 OF NW 1/4 SEC 13 T30N R4W Comments: ~1.24 acres of unimproved, vacant, wooded land with ~45 ft road frontage on Lone Pine Rd to the east, with a depth of ~1335 ft. The south boundary is near the driveway for the neighboring parcel. There are markers visible at the roadside, and they appear to be accurate. Summer Tax Due: \$33.88	GAYLORD;	\$589.09	
5814	Parcel ID: 072-180-000-192-01; Legal Description: INDIAN HILLS LOT 192 SEC 32 T30N R4W Comments: ~0.18 acres vacant, unimproved, wooded land with ~110 ft road frontage on Shiawassee Trl to the west and a depth of ~95 ft. Land grades down sharply to Swan Lake at the east, with ~60 ft of waterfront. Association Fees; Terrain Challenged; Summer Tax Due: \$31.29	;	\$591.89	
5815	Parcel ID: 072-280-000-002-00; Legal Description: LOT 2 PENCIL LAKE NORTH SEC 31 T30N R4W Comments: ~0.18 acres of vacant, unimproved land, with ~100 ft road frontage on Northwood Dr to the east and a depth of ~250 ft. Association Fees; Summer Tax Due: \$19.86	ELMIRA;	\$521.28	
5816	Parcel ID: 072-280-000-256-00; Legal Description: LOT 256 PENCIL LAKE NORTH SEC 31 T30N R4W Comments: ~0.56 acres of vacant, unimproved land with ~100 ft road frontage on Heatherwood Dr to the west and a depth of ~200 ft. Association Fees; Summer Tax Due: \$19.86	;	\$371.28	
5817	Parcel ID: 072-280-000-315-00; Legal Description: LOT 315 PENCIL LAKE NORTH SEC 31 T30N R4W Comments: ~0.44 acres vacant, unimproved land with ~100 ft of road frontage on Northwood Dr to the south and a depth ~185 ft. Lot 5818 is directly to the east if you're interested in a double. Association Fees; Summer Tax Due: \$19.86	ELMIRA;	\$521.28	
5818	Parcel ID: 072-280-000-316-00; Legal Description: LOT 316 PENCIL LAKE NORTH SEC 31 T30N R4W Comments: ~0.44 acres vacant, unimproved land with ~100 ft of road frontage on Northwood Dr to the south and a depth ~185 ft. Lot 5817 is directly to the west if you're interested in a double. Association Fees; Summer Tax Due: \$19.86	ELMIRA;	\$521.28	

5819	Parcel ID: 072-280-000-456-00; Legal Description: LOT 456 PENCIL LAKE NORTH SEC 31 T30N R4W Comments: ~0.38 acres vacant, unimproved land with ~100 ft of road frontage on Northwood Dr to the west and a depth of ~165 ft. Association Fees; Summer Tax Due: \$19.86	ELMIRA;	\$553.14	
5820	Parcel ID: 072-280-000-466-00; Legal Description: LOT 466 PENCIL LAKE NORTH SEC 31 T30N R4W Comments: ~0.57 acres vacant, unimproved land with ~105 ft road frontage on Northwood Dr to the west and an average depth of ~205 ft. Association Fees; Summer Tax Due: \$21.85	;	\$566.04	
5821	Parcel ID: 072-280-000-497-00; Legal Description: LOT 497 PENCIL LAKE NORTH SEC 31 T30N R4W Comments: ~0.59 acres of vacant, unimproved land with ~130 ft road frontage on Hidden Lake Trl to the east and a depth of ~250 ft. Located on the west end of a cul-de-sac. Association Fees; Summer Tax Due: \$19.86	ELMIRA;	\$553.14	
5822	Parcel ID: 072-280-000-534-00; Legal Description: LOT 534 PENCIL LAKE NORTH SEC 31 T30N R4W Comments: ~0.5 acres of vacant, unimproved land with ~100 ft of road frontage on Shoreland Ct to the west and a depth of ~215 ft. Association Fees; Summer Tax Due: \$19.86	ELMIRA;	\$553.14	
5823	Parcel ID: 072-300-000-375-00; Legal Description: LOT 375 SOUTHERN TRAILS SEC 32 T30N R4W Comments: ~0.14 acres of vacant, unimproved land with ~60 ft road frontage on Mackinaw Trl to the east and a depth of ~100 ft. This particular end of the road is less developed than the others nearby, and is more of a two-track. Association Fees; Summer Tax Due: \$22.94	;	\$567.90	
5824	Parcel ID: 072-320-000-122-00; Legal Description: LOT 122 TUSCOLA TRAILS. SEC 33 T30N R4W. Comments: ~0.17 acres vacant, unimproved land with ~60 ft road frontage on Pawnee Trl to the east and a depth of ~120 ft. Association Fees; Summer Tax Due: \$14.60	GAYLORD;	\$461.01	
5825	Parcel ID: 072-320-000-130-00; Legal Description: LOT 130 TUSCOLA TRAILS SEC 33 T30N R4W Comments: ~0.17 acres of vacant, unimproved land with ~60 ft road frontage on Pawnee Trl to the east, and a depth of ~120 ft. Association Fees; Summer Tax Due: \$14.60	GAYLORD;	\$508.55	
5826	Parcel ID: 081-135-000-012-00; Legal Description: UNIT 12 HAWKS LANDING. SEC 34 T31N R3W. Comments: Lot size is ~.26 acres of improved land with ~90 ft road frontage on Goshawk Circle to the north, and a depth of ~145 ft. The lawn looks to be well maintained, and had just been recently treated for pest control at the time of visit. Located in the Hawk's Landing subdivision just outside of Gaylord, only minutes away from downtown. A good looking, recent build home sits near center of the parcel. Looks to be near 2000 sq ft including attached garage. There are zero visual issues other than some siding discoloration in the rear and a poorly built rear deck. The overhead for the garage door looks off-track, and there were numerous personal items inside. There is a fire escape at the southeast corner, indicating this structure has a basement, likely full height given the concrete foundation. We don't see houses like this very often. Personal Property; Occupied; Drvi; Condo Subdivision "site Condo"; Summer Tax Due: \$988.68	421 GOSHAWK CIR GAYLORD;	\$5172.93	
5827	Parcel ID: 091-135-000-002-01; Legal Description: SLY 1/2 OF UNIT 2 AUSABLE BRIDGE CONDO L427 P805 THRU 847 SEC 2 T29N R3W Comments: ~0.18 acres of vacant, unimproved land with ~60 ft of road frontage on Bent Tree Dr to the east and a depth of ~140 ft. Wooded lot with land that grades up to the west at the roadside. Association Fees; Condo Subdivision "site Condo"; Summer Tax Due: \$14.76	BENT TREE DR GAYLORD;	\$515.21	
5828	Parcel ID: 091-200-000-315-00; Legal Description: LOTS 315 ENCHANTED FOREST NO. 2 Comments: ~0.42 acres of vacant, unimproved land with ~115 ft road frontage on Enchanted Dr to the east, and 125 ft road frontage on Anderson Dr to the north. Association Fees; Summer Tax Due: \$22.94	FREDERIC;	\$534.94	

5829	Parcel ID: 091-200-000-316-00; Legal Description: LOT 316 ENCHANTED FOREST NO. 2 Comments: ~0.44 acre of vacant, unimproved land with 95 ft road frontage on Enchanted Dr to the east, and an average depth of ~190 ft. Association Fees; Summer Tax Due: \$20.86	FREDERIC;	\$522.91	
5830	Parcel ID: 091-200-000-496-00; Legal Description: LOT 496 ENCHANTED FOREST NO 2 Comments: ~0.48 acres of vacant, unimproved land with ~120 ft road frontage on Sanctuary Dr to the east on a cul-de-sac. Average lot depth is ~210 ft . A retention pond borders the parcel to the west. Association Fees; Summer Tax Due: \$19.64	FREDERIC;	\$544.62	
5831	Parcel ID: 091-200-000-514-00; Legal Description: LOT 514 ENCHANTED FOREST NO 2 Comments: ~0.48 acres of vacant, unimproved land with 140 ft road frontage on Sanctuary Dr to the west, and an average depth of ~215 ft. The east of the parcel borders a drain or retention pond. Association Fees; Summer Tax Due: \$35.77	FREDERIC;	\$622.54	
5832	Parcel ID: 091-310-000-158-00; Legal Description: LOT 158 MICHAYWE NO. 2 Comments: ~0.41 acres vacant, unimproved land with ~85 ft road frontage on Hummingbird Ct to the east, and an average depth of ~140 ft. Association Fees; Summer Tax Due: \$15.88	GAYLORD;	\$527.10	
5833	Parcel ID: 091-320-001-125-00; Legal Description: LOT 1125 MICHAYWE #4 Comments: ~0.47 acres of vacant, unimproved land with ~100 ft road frontage on Michawye Dr and a depth of ~205 ft. Nice pine forest. Association Fees; Summer Tax Due: \$15.88	GAYLORD;	\$527.10	
5834	Parcel ID: 091-391-001-904-00; Legal Description: LOT 1904 MICHAYWE NO 14 T29N R3W Comments: ~0.47 acres of vacant, unimproved land with ~100 ft of road frontage on Rob White Way to the north and an average depth of ~165 ft. Association Fees; Summer Tax Due: \$23.99	GAYLORD;	\$540.61	
5835	Parcel ID: 091-392-001-975-00; Legal Description: LOT 1975 MICHAYWE NO 15 T29N R3W Comments: ~0.6 acres vacant, unimproved land with ~95 ft road frontage on Down Hill Run to the south, and an average depth of ~245 ft. Located at the intersection of Steep Hollow Ln. Association Fees; Summer Tax Due: \$15.88	GAYLORD;	\$527.10	
5836	Parcel ID: 091-410-100-095-00; Legal Description: COMM. 150 FT NELY FROM N LINE OF LOT 1 BLK 8 OF OTSEGO LAKE VILLAGE ON E LINE OF COURT AVE TH NELY 50 FT. TH AT RT. ANGLE IN SELY DIR. 150 FT TH SWLY 50 FT. TH NWLY 150 FT TO P.O.B. OTSEGO LAKE Comments: ~0.17 acres vacant, unimproved land, ~50 ft wide and ~145 ft deep, grading upwards to the east. Located on an unnamed right of way near the intersection of Henry Steven and 1st Court Ave. Summer Tax Due: \$16.68	GAYLORD;	\$501.81	

Property Transfer Affidavit

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

This form must be filed whenever real estate or some types of personal property are transferred (even if you are not recording a deed). **The completed Affidavit must be filed by the new owner with the assessor for the city or township where the property is located within 45 days of the transfer.** The information on this form is NOT CONFIDENTIAL.

1. Street Address of Property	2. County	3. Date of Transfer (or land contract signed)
4. Location of Real Estate (Check appropriate field and enter name in the space below.) <input type="checkbox"/> City <input type="checkbox"/> Township <input type="checkbox"/> Village		5. Purchase Price of Real Estate
6. Seller's (Transferor) Name		8. Buyer's (Transferee) Name and Mailing Address
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.		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, but are not limited to, deeds, land contracts, transfers involving trusts or wills, certain long-term leases and business interest. See page 2 for list. <input type="checkbox"/> Land Contract <input type="checkbox"/> Lease <input type="checkbox"/> Deed <input type="checkbox"/> Other (specify) _____		
11. Was property purchased from a financial institution? <input type="checkbox"/> Yes <input type="checkbox"/> No	12. Is the transfer between related persons? <input type="checkbox"/> Yes <input type="checkbox"/> No	13. Amount of Down Payment
14. If you financed the purchase, did you pay market rate of interest? <input type="checkbox"/> Yes <input type="checkbox"/> No	15. Amount Financed (Borrowed)	

EXEMPTIONS

Certain types of transfers are exempt from uncapping. If you believe this transfer is exempt, indicate below the type of exemption you are claiming. If you claim an exemption, your assessor may request more information to support your claim.

- Transfer from one spouse to the other spouse
- Change in ownership solely to exclude or include a spouse
- Transfer between certain family members *(see page 2)
- Transfer of that portion of a property subject to a life lease or life estate (until the life lease or life estate expires)
- Transfer between certain family members of that portion of a property after the expiration or termination of a life estate or life lease retained by transferor ** (see page 2)
- Transfer to effect the foreclosure or forfeiture of real property
- Transfer by redemption from a tax sale
- Transfer into a trust where the settlor or the settlor's spouse conveys property to the trust and is also the sole beneficiary of the trust
- Transfer resulting from a court order unless the order specifies a monetary payment
- Transfer creating or ending a joint tenancy if at least one person is an original owner of the property (or his/her spouse)
- Transfer to establish or release a security interest (collateral)
- Transfer of real estate through normal public trading of stock
- Transfer between entities under common control or among members of an affiliated group
- Transfer resulting from transactions that qualify as a tax-free reorganization under Section 368 of the Internal Revenue Code.
- Transfer of qualified agricultural property when the property remains qualified agricultural property and affidavit has been filed.
- Transfer of qualified forest property when the property remains qualified forest property and affidavit has been filed.
- Transfer of land with qualified conservation easement (land only - not improvements)
- Other, specify: _____

CERTIFICATION

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

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

Instructions:

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

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

Transfer of ownership means the conveyance of title to or a present interest in property, including the beneficial use of the property. For complete descriptions of qualifying transfers, please refer to MCL Section 211.27a(6)(a-j).

Excerpts from Michigan Compiled Laws (MCL), Chapter 211

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

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

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

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

Penalties:

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

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