Public Land Auction

Crawford, Kalkaska, Missaukee, Roscommon

August 18th, 2023

Crawford, Kalkaska, Missaukee, and Roscommon 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:

- o **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	Branch, Calhoun	Berrien, Cass, Van Buren
8/1/2023	8/2/2023	8/3/2023
Clare, Lake*, Osceola	Isabella, Gratiot, Mecosta, Montcalm*	Clinton, Livingston, Shiawassee
8/4/2023	8/10/2023	8/11/2023
Eastern Upper Peninsula (Alger*, Chippewa*, Delta, Luce, Mackinac (DNR Only), Schoolcraft)	Western Upper Peninsula (Baraga, Dickinson*, Gogebic, Houghton, Iron Keweenaw, Marquette, Menominee, Ontonagon)	Antrim, Charlevoix, Otsego
8/15/2023	8/16/2023	8/17/2023
Crawford, Kalkaska, Missaukee, Roscommon	Alcona, Alpena, Montmorency, Oscoda*	Cheboygan, Emmet, Presque Isle*
8/18/2023	8/22/2023	8/23/2023
Mason, Muskegon, Oceana	Benzie, Manistee, Wexford, Grand Traverse, Leelanau	Allegan*, Ionia, Kent*, Ottawa
8/24/2023	8/25/2023	8/29/2023
Monroe	Oakland	Hillsdale, Jackson
8/30/2023	8/31/2023	9/5/2023
Bay, Gladwin, Tuscola Midland (DNR Only)	Arenac, losco*, Ogemaw	Lapeer, Saint Clair, Sanilac
9/6/2023	9/7/2023	9/8/2023
Saginaw	Genesee	Minimum Bid Re-Offer Auction
9/12/2023	9/13/2023	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:

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

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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:

Bid Amount	<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 <u>www.tax-sale.info</u>. 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 or bidders for any reason.

I. Attempts to Bypass These Rules and Regulations

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

4. Terms of Sale

A. Payment

- 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 <u>any portion</u> of that entity. However, such disclosure <u>will not be required</u> if one or more of the following exceptions are applicable:

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

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

F. Cancellation Policy

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

G. Property Transfer Affidavit

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

5. Purchase Receipts

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

on the site other than:

I. Securing the Property

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

II. Assessing Potential Contamination

Buyer may immediately wish to conduct a Baseline Environmental Assessment (BEA) to assess the condition of potentially contaminated properties. More information about BEAs can be found at 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-liable purchaser may be required to provide access to the liable party to conduct response activities at the property in the future. Section 20116 of the NREPA requires that a person who has knowledge that their property is contaminated provide a written notice to the purchaser or other person to whom the property is transferred which discloses the general nature and extent of the release. Additional disclosure obligations may also apply at the time the property, or an interest in the property, is transferred. Accordingly, the Foreclosing Governmental Unit recommends that a person who is interested in acquiring property at this auction contact an attorney or an environmental consultant for advice prior to the acquisition of any property that may be contaminated.

10. Deeds

A. Deed Execution and Delivery

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

B. Restrictive Covenants

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

11. Property Taxes & Other Fees

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

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

12. Other

A. Personal Property

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

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

B. Mineral Rights

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

C. Applicability of These Rules and Regulations

All sales are subject to these Rules and Regulations. Furthermore, additional terms and conditions which apply to one or more specific auction lots may be printed in the auction sale booklets and/or online at www.tax-sale.info ("Additional Terms"). If such Additional Terms apply, they will be listed 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.

6

V06062022

Crawford

Lot #	Lot Information	Address	Min. Bid	Sold For
7400	Parcel ID: 010-13-026-15-020-20; Legal Description: PAR A COMM SE/COR OF SE/4 OF SE/4 SEC 26 T28N R2W TH W 326' TH N 336' TH E 326' TH STO POB 336' CONT. 2.5 AC ML Comments: ~2.65 acres of gently rolling and wooded land, with ~345 ft road frontage on Fruit Farm Rd to the south, and ~335 ft road frontage on Range Rd to the east. The south center portion is cleared, with a cabin. An outhouse is near the cabin, and there are a couple of hunting blinds in the northern wooded area. It's incredibly quiet and peaceful out here. Structure is a ~576 sq ft cabin. There's a deck on two facings, but the boards are suspect. Block foundation looks great, and the siding is weathered but intact. Shingles look old, but doing the job. There looks to be a patched in spot where a chimney was. There are a few spots where the siding meets the foundation that have been spray foamed. Inside, the floor is sagging a bit in the center. There are a lot of ladybugs crawling around the ceiling. No Power In Area; Personal Property; Summer Tax Due: \$631.78	4945 FRUIT FARM RD GRAYLING MI;	\$3767.58	
7401	Parcel ID: 010-14-151-00-057-00; Legal Description: LOTS 57 CREEKVIEW #2 Comments: ~0.63 acres vacant, rolling and wooded land, with ~70 ft road frontage on Wynnwood Rd to the east, with an average depth of ~283 ft. A portion of the parcel had some standing water. Association Fees; Wetland Indicators; Summer Tax Due: \$23.83		\$512.24	
7402	Parcel ID: 010-14-401-00-278-00; Legal Description: LOT 278 NORTHERN HTS. #2 Comments: ~0.45 acres vacant, rolling, wooded land, with ~75 ft of road frontage on Timberlane Rd to the east, with an average depth of ~255 ft. There is a drainage culvert at the shoulder of the road, and a utility pole near or on the parcel. Several small pines at the roadside looked to be marked for removal. Association Fees; Summer Tax Due: \$23.30	TIMBERLANE TRL GRAYLING MI;	\$509.86	
7403	Parcel ID: 010-14-801-00-241-00; Legal Description: LOTS 241 & 242 WARBLER'S #2 Comments: Parcel is ~0.5 acres of improved, generally level land, with ~120 ft of road frontage on Alpine Dr to the south. Parcel shape is slightly out of square, with an average depth of ~177 ft. Land is fairly clear near the road and structures, and encased in trees. This property was OCCUPIED at the time of visit. Structure and grounds appear to be in good condition and well kept where able to be seen. A portion of the back is fenced with wire, where a vocal dog roams. The roof on the house appears to only be underlayment. Association Fees; Personal Property; Occupied; Dnvi; Beware Of Dog; Summer Tax Due: \$783.13		\$3516.97	
7404	Parcel ID: 020-019-006-340-00; Legal Description: PARCEL 17: BEING A PART OF THE W/2 OF SEC 19 T28N R3W: COMM AT THE SW COR OF SD SEC 19; TH N 0DEG 8'40 W ALG SEC LINE 2202 FT FOR A POB; TH CONT N 0DEG 08'40 W 552 FT; TH S 87DEG 50'44 E 793.51 FT; TH S 0DEG 12'24 E 552 FT; TH N 87DEG 50'51 W 794.12 FT TO POB CONT. 10.06 AC BRADFORD LAKE HILLS PHASE 6. Comments: ~10.06 acres of mostly unimproved and wooded land, with ~550 ft of road frontage on Buck Trl to the west, with a depth of ~755 ft. This is way back in the trails. Land coverage is mostly wooded, but there are several clearings with all manner of stuff around. Boats, cargo trailers, 20+ vehicles, chickens, building materials, fire pits, and more. Nothing here looks in good shape. Septic looks to be dug up and flowing into a pit. Septic Issues; Personal Property; Dnvi; Occupied; Mobile Home; Summer Tax Due: \$312.57		\$1277.47	

7405	Parcel ID: 020-030-014-021-02; Legal Description: PARCEL A1 PT OF THE N/2 OF SE/4 SEC 30 T28N R3W LYING E OF I-75. COM AT E 1/4 COR OF SD SEC 30 TH S 00D39'07' E ALG E SEC LN 1098.71 FT TO POB; TH S 00D39'07' E 221.78 FT ALG E SEC LN; TH N 88D41'41 W 983.00 FT ALG S 1/8 LN; TH N 00D39'07 W 221.78 FT TO E-W 1/4 LN; TH S 88D41'41 E 983.00 FT ALG S 1/8 LN TO POB. CONTAINS 5.00 AC . SUBJ TO ROW OF ROBERTS RD ON THE ELY 33 FT. INGRESS & EGRESS EASEMENT N 66 FT OF PROPERTY. AND; PARCEL A2 PT OF THE N/2 OF SE/4 SEC 30 T28N R3W LYING E OF I-75. COM AT E 1/4 COR OF SD SEC 30 TH S 00D39'07' E 1098.71 FT ALG E SEC LN; TH N 88D41'41 W 983.00 FT TO POB; TH S 00D39'07' E 221.78 FT TO S 1/8 LN; TH N 88D41'41 W 986.95 ALG 1/8 LN TO E BNDRY OF I-75; TH A CHORD OF N 00D10'44 E 133.25 FT (FRM 133.34 FT ALG HWY LN & ARC OF A CURVE TO RT RAD OF 1070.92 & DELTA ANGLE OF 07D08'01); TH S 86D15'14 E 6.00 FT; TH N 04D57'23 E 88.86 FT ALG HWY LN; TH S 88D41'41 E 970.34 FT TO POB; CONTAINS 5.00 AC . SUBJ TO ROW OF ROBERTS RD ON THE ELY 33 FT. INGRESS & EGRESS EASEMENT N 66 FT OF PROPERTY. BILLBOARD EASEMENT. Comments: ~10.0acres vacant land, with ~220 ft of road frontage on N Roberts Rd to the east, with a depth of ~2000 ft. Looks to be zoned commercial 202. The I-75 corridor is to the west, right near an interchange. There is a billboard near I-75 at the SW corner. Land is rolling and open, with occasional trees dotting the landscape. Electric utility runs along the south edge of the property. This parcel was split from the piece to the north, and has some gravel paths that run from this parcel northwards to that piece, but there is no direct driveway access. To the south is 46 acres of state land. Billboard Easements; Summer Tax Due: \$461.54		\$4242.24	
7406	Parcel ID: 020-075-000-146-00; Legal Description: LOT NO. 146 TWIN PEAKES #1. Comments: ~0.44 acres of vacant, wooded land, with ~120 ft of road frontage on Maple Dr to the south, with a depth of ~175 ft. There is some space to pull off on the shoulder, but no drive cut in. Land is wooded, but open enough for camping. There are power lines ~100 ft away. This location is way out down the trails. Summer Tax Due: \$19.00		\$590.53	
7407	Parcel ID: 030-011-001-109-00; Legal Description: PAR D BEING A PT OF THE NE/4 OF SEC11 T27N R4W COM AT THE N/4 COR OF SD SEC11 TH N89D55M E ON THESEC. LN 1319.2FT TH S1D22M45S W ON THE 1/8 LN 177.57FT FOR POB TH N89D55M E 164.87FT TH S1D23M17S W 146.39FT TH S89D48M36S W 164.85FT TH N1D22M45S E ON THE 1/8 LN 146.7FT TO POB CONT55A Comments: Please note that aerial photo of this parcel incorrectly has the parcel boundaries some 50 ft to the west and 35 to the north. ~0.56 acres vacant land, with ~145 ft road frontage N Cox Dr to the west. Parcel depth is ~150 ft, and bordered by a driveway to the south. It appears that a mobile unit or small structure was here at some point. Land is mostly flat and clear, with a smattering of trees along the perimeter. Summer Tax Due: \$64.77		\$676.31	
7408	Parcel ID: 032-102-000-149-00; Legal Description: LOT 149 OF UPP NORTHE SUB #2 Comments: ~0.44 acres of vacant, wooded land, with ~130 ft road frontage on Twin Peaks Rd to the south. Parcel shape is slightly out of square, with an average depth of ~160 ft. Land grades up to the north. A driveway for the neighboring parcel is near the west end. Summer Tax Due: \$26.66		\$605.35	
7409	Parcel ID: 040-44-030-04-060-00; Legal Description: COMM. AT NE CORNER OF S 1/2 OF S 1/2 OF NE 1/4 TH W ON LINE OF TRACT FOR 633 FT. TH W 208 FT. TH S 208 FT. THE 208 FT. TH N 208 FT. TO P.O.B. 273-30 Comments: ~0.99 acres of improved, generally flat land with ~205 ft of road frontage on Koch Rd to the north, and ~205 ft deep. Land near the road and structure is clear, and surrounded by thick woods. Property and structure all appear to be well kept. This is a quiet location on a dead end. This parcel was occupied at the time of visit. Lots of personal property is on the grounds. Occupied; Personal Property; Dnvi; Summer Tax Due: \$178.82	5139 KOCH RD GRAYLING MI;	\$1606.74	
7410	Parcel ID: 040-45-480-00-017-00; Legal Description: LOT 17 MADSEN'S PINES Comments: ~0.65 acres vacant, unimproved, wooded land, with ~115 ft road frontage on S Wakeley Bridge Rd to the south. Parcel is adjacent to lot 7411, also up for auction. Summer Tax Due: \$101.96		\$721.28	

7411	Parcel ID: 040-45-480-00-018-00; Legal Description: LOTS 18 & 19 MADSEN'S PINES Comments: ~1.17 acres of improved, generally clear land with ~240 ft of road frontage on S Wakeley Bridge Rd to the south, and an average depth of ~215 ft. Much of the interior of the parcel clear, and encased by trees. This property was OCCUPIED at the time of visit. Primary structure is a single story home with attached garage. The house looks in pretty good shape, with newer architectural shingles. The attached garage has older 3-tab shingles, and looks to have taken a hit from tree. There are three other visible outbuildings that don't look to be in as good condition as the house. There is an array of personal property and debris near the outbuildings. Occupied; Personal Property; Dnvi; Summer Tax Due: \$799.99	WAKELEY BRIDGE RD	\$4206.90	
7412	Parcel ID: 040-45-921-00-021-00; Legal Description: LOT 21 TIMBERIDGE ESTATES #2 Comments: ~0.44 acres of improved, generally flat and clear land, with ~82 ft road frontage on Glenwood Ct to the west. The lawn is getting thick in parts, and some brush is coming in. The rear of the property has a nice copse of pines. A small concrete pad is to the south of structure, likely where a storage building once stood. There's a fair amount of debris around the building. A small shed to the north of the building is full of personal items. The mobile unit itself looks a little shabby, but solid. There's a gap in the skirting with a some critters running in and out. A small addition was added to the mobile home with a shingled roof, which is rotting through. The rest of the building is a metal roof, with no visible signs of leaks inside. Interior of the building is largely covered in trash and personal effects. The kitchen area has an odor of rot. There looks to be some black mold where the addition is leaking. Mobile Home; Personal Property; Mold; Roof Issues; Summer Tax Due: \$435.79	GLENWOOD CT GRAYLING	\$2811.11	
7413	Parcel ID: 050-012-013-030-05; Legal Description: PARCEL 5 A PARCEL LOCATED IN TH E/2 OF NE/4 OF SE/4 SEC 12 T25N R3W COM AT TH E/4 COR OF SD SEC 12 TH S OODEG 09'05W ALG E SEC LINE 674.39FT FOR POB TH CONT S OODEG 09'05W 674.39 FT TH S 88DEG 56'12W ALG TH S/8 LINE 652.15 FT TH N OODEG 21'14E 672.55 FT TH N 88DEG 46'12E 649.82 FT TO POB CONTAINS 10.061 AC M/L Comments: ~9.83 acres of vacant, wooded land. There is no improved access, with the closest public road being E Pere Cheney Rd to the north. It is believed that there is deeded access, but this should be verified prior to bidding. Roads - None Known (Possibly Landlocked); Summer Tax Due: \$304.87		\$1868.97	
7414	Parcel ID: 064-340-000-054-00; Legal Description: LOT 54 HIAWATHA PARK. Comments: ~0.34 acres of vacant, wooded land. This end lot has roads on three sides, with ~100 ft of road frontage on Mohawk Trl to the west, ~145 ft on Cherokee Trl to the south, and ~100 ft pm Steckert Bridge Rd to the east. Looks to be a former mobile/rv site. The well pit is empty, and the electric service has collapsed. The southwest corner of the property is fairly clear, with a grip of skinny trees covering the rest. There is no driveway, but the land is flat enough to enter from Mohawk or Cherokee. This parcel is within a quarter mile of the Au Sable River South Branch, with numerous canoe landings and trails nearby. Please note that the boundaries on the aerial image are incorrectly shifted some 45 ft to the south. Summer Tax Due: \$22.38		\$816.36	
7416	Parcel ID: 070-131-004-004-03; Legal Description: THE E 50.5 FT OF N 66 FT OF NW 1/4 LOT 4 BLOCK 4 MARTHA M. BRINKS ADDITION TO THE VILLAGE (NOW CITY) OF GRAYLING. Comments: \sim 0.09 acres of improved, generally clear and flat land, with \sim 50 ft road frontage on Date St to the north and a depth of \sim 110 ft. Curb cut for driveway access at the west end. Land is mostly lawn, with a line of small trees to the east. Looks that the neighbors to the east are using this lot for parking. Vul - Vacant Urban Lot; Personal Property; Summer Tax Due: \$62.69		\$7420.34	

Kalkaska

Lot #	Lot Information	Address	Min. Bid	Sold For
7000	Parcel ID: 001-467-006-00; Legal Description: LOT 6 BLK 17 GLENWILD SEC 20 T27N-R5W Comments: \sim 0.21 acres of generally flat and clear land. Mature trees line the parcel. \sim 95 ft road frontage on Grayling St NE at the south boundary, off E Bear Lake Rd NE to the west. Lot depth is also \sim 95 ft. This is a cool spot, nicely tucked away at the end of a dirt road. A nice boat launch on Bear Lake is 3/4 of a mile down the road. A \sim 24-32 pad is near the SW corner of the garage. It likely had a structure that burnt down, causing the siding on garage to melt. This pad looks to have contained well and septic. Other than the melted siding, the garage looks in good shape. No signs of fire damage on the interior. 200 amp service panel looks recent. There is a lot of personal property in there, including a vehicle. Personal Property; Summer Tax Due: \$195.00	GRAYLING ST NE KALKASKA MI;	\$2000.00	
7001	Parcel ID: 003-027-021-00; Legal Description: THAT PART OF W 1/2 OF SE 1/4 OF SE 1/4 SEC 27 T26N-R8W LY S OF COUNTY RD Comments: ~0.3 acres of vacant, unimproved land. ~383 ft road frontage on Woodman Rd to the north. The west end terminates near a driveway for the parcel to the south. This is long semi-triangular piece, with a maximum depth of ~110 ft at the east. Land coverage is wooded land and grades down sharply from the roadside. Summer Tax Due: \$7.86	Vacant- Small Triangular Piece;	\$900.00	
7002	Parcel ID: 003-035-015-00; Legal Description: THE NW 1/4 OF SE 1/4 SEC 35 T26N-R8W CONT 40 ACRES Comments: ~40 acres of vacant, unimproved, wooded land. ~1320 ft road frontage on Luce Rd to the north. Nearest paved road is Creighton Road SW, about half a mile west. It looks like vehicle access may have been cut in around the NW of the property, but it would need to be cleared again. No evidence of any kind of development seen otherwise. This is a beautiful piece of nature. Gently rolling terrain, natural clearings, and mixed growth forest. Summer Tax Due: \$194.29	Acre	\$4000.00	

Missaukee

Lot #	Lot Information	Address	Min. Bid	Sold For
4800	Arlene. Mobile has weak, rippled floors suggesting past issues with frozen plumbing perhaps. It's dirty and fairly worn out. The wood frame structure has been used as a shop and perhaps animal housing. It may be more structurally solid than the mobile (which ain't sayin' much). 1.73 acre parcel with lots of room out back. Mobile Home; Freeze Damage; Personal Property; Summer Tax Due: \$155.65	LUCAS RD MANTON;	\$2054.26	
4801	Parcel ID: 006-014-010-50; Legal Description: SEC 14 T23N R5W PCL E BOOK OF SURVEYS S-1 PGS 591-594. 14.9A. Comments: 14.9 acre parcel on a quiet gravel road south of Merritt. The front (north) portion of the parcel appears to be uplands, and topo maps suggest that the rear portion is marshlands. Younger growth with many maples. Parcel 4802 is adjacent to the south with 14.2 acres. Wetland Indicators; Summer Tax Due: \$316.09	WALKER	\$2234.89	
4802	Parcel ID: 006-014-010-80; Legal Description: SEC 14 T23N R5W PCL D OF THE SURVEY RECORDED IN LIBER S-1 PP 593-594. 12.4A. Comments: Old mobile, with a collapsed roof (snow load?) on 12.4 acres. On a dead end, gravel county road south of Merritt. USGS topographical maps suggest that this parcel is mostly marshlands, and the area near the road where the mobile is located appears to have been filled. There is a power service, and we *think* a well and septic also. Vegetation is brushy and not a saw log in sight. Mostly softwoods. Also see lot 4801, another 14.9 acres, directly to the north. Wetland Indicators; Mobile Home; Dangerous Building; Dnvi; Summer Tax Due: \$489.77	BURNS RD	\$3077.98	
4804	Parcel ID: 010-070-014-90; Legal Description: SEC 20 T24N R6W COMM AT S 1/4 COR OF SEC 20, TH N 89 DEG 40'27"W ALONG S SEC LINE 1271.65 FT TO POB, TH N 89 DEG 40'27"W 208.71 FT, TH N 0 DEG 19'33"E 208.71 FT, TH S 89 DEG 40'27"E 208.71 FT, S 0 DEG 19'33"W 208.71 TO POB. 1A. Comments: We believe there is a mobile home at the core of this lower grade construction project in Norwich Township. An attached garage has been added to the east side, and there is a separate storage building which appears to have been concerted to a bunkhouse of sorts on the west side. We counted roughly a dozen disabled autos, boats, campers and other items about the yard. All included on a 1 acre, open, level parcel on a gravel county road. OCCUPIED. Occupied; Personal Property; Dnvi; Summer Tax Due: \$163.64		\$3140.77	
4805	Parcel ID: 012-320-047-00; Legal Description: SEC 9 T22N R7W LOT 47 HOMEACRES SKYRANCH NO 2. Comments: This subdivision was designed as a residential development that catered to folks with private places, and is located adjacent to the Home Acres airport. Over time, much of this has evolved into non-aircraft based use. There are many pole barns, and not so many planes. But aircraft still have right-of-way on the roads, so there's that. There are two mobiles of low value here. The pole barn, however, it still solid and could be pretty decent with some improvement. It does have a 4 square foot hole in the roof on the south side, but otherwise it is rock solid. There are a couple of dumpster loads of debris inside, including the remains of a rotten 1969 MGB, and a few random boats and campers (no title, not included in sale). 1/2 acre parcel. We did not see evidence of a well or a septic, but they could be here. Personal Property; Mobile Home;	TAXIWAY	\$2305.28	
4806	Parcel ID: 015-016-005-00; Legal Description: SEC 16 T23N R6W W 1/2 OF SE 1/4. 80 A. Comments: 81.16 acre parcel with a mobile home, with paved county road frontage. The NE corner of this parcel is located directly adjacent to the township hall, and it runs west 1320 feet then 2640 feet more or less. There is a mobile home, in good condition, at the NW corner of the parcel. PLEASE NOTE: The road at the west line of the property leads to TWO mobile homes. only the one on the east/right side of the road in located ON this parcel. Note the survey tape along the boundary line west of the road. The property is level and all wooded uplands. There has been some select cut work in the south 1/3rd of the lands. This is a very nice parcel on a paved road with utility service. There is a gated, private road that bisects this property from north to south. Easement Or Access Across; Mobile Home; Dnvi; Summer Tax Due: \$709.43	RD LAKE	\$9404.92	

Roscommon

Lot #	Lot Information	Address	Min. Bid	Sold For
6000	Parcel ID: 003-321-555-0000; Legal Description: LOT 555 HOUGHTON BEACH SUBD. Comments: Parcel is ~0.14 of improved, generally clear and flat land, with ~50 ft of road frontage on Burrill Dr to the east, with a depth of ~120 ft. Houghton Lake is a ~1/2 mile down the road. Land is clear with some large trees near the road and dotting the perimeter. Looks like a cute little cottage from the road, with some moss buildup on the roof, but no glaring issues. There's a fair amount of trash in the back. On the inside, it looks like a full blown hoarder nest. At the time of visit, power was still on, and the furnace went through a cycle. Not much is visible or accessible on the interior due to trash proliferation. It looks like a little water is coming in around the furnace exhaust. Sanitation Issues And Garbage; Personal Property; Summer Tax Due: \$132.42		\$2761.68	
6001	Parcel ID: 003-375-010-1000; Legal Description: LOTS 10 -11 & 12 & 21 THRU 23 - IDLEWILD ANNEX Comments: ~0.76 acres of vacant, unimproved land, with ~185 ft of road frontage on Oak St to the north, and ~185 ft road frontage on Walnut St to the south, and just as wide. Property is almost entirely wrapped in a short chain link fence, with a gate wide enough for a vehicle on Oak. Land is mostly clear, with a few large trees, and many young pines. All that is left of whatever structure was here are the pads, some floor tile, and a propane hook up. SEV is likely based on a structure being on the parcel. Sev Not Accurate; Summer Tax Due: \$254.76	WALNUT DR PRUDENVILLE;	\$1952.61	
6002	Parcel ID: 004-121-008-0000; Legal Description: LOT 8 ARROWHEAD PLAINS. Comments: ~0.32 acres of vacant, unimproved land, with ~95 ft of road frontage on Pontchartrain Ln to the north, and ~165 ft of road frontage on Cornell Rd to the east. There is a paved driveway approach on Pontchartrain. Looks to be a former mobile site. The interior of the land looks to have been clear in the past, but needs a good brush hogging. Mature trees line the perimeter. The wellhead is visible, and a septic cap may have been found. If either of these are usable is unknown. Summer Tax Due: \$63.27	PONTCHARTRAIN LANE	\$920.94	
6003	Parcel ID: 004-223-102-0000; Legal Description: LOT 102 EXC THAT PART CONTAINED IN STREET CALLED HIGHLAND CIRCLE HIGGINS LAKE HIGHLANDS 3. Comments: ~0.32 acres of vacant, unimproved land, with ~13 ft road frontage on Highland Dr to the SW, and ~226 of road frontage on Black Bear Dr to the SE. Parcel shape is irregular, almost boomerang shaped, with the SW portion mostly being narrower than ~50 ft. There is a gravel driveway on Black Bear. Land is flat and and lined with trees, with a clearing in the middle. A manual pump well is near the center of the lot, but it seems inoperable. Summer Tax Due: \$109.41	103 BLACK BEAR DRIVE ROSCOMMON;	\$1273.04	
6004	Parcel ID: 004-224-227-0000; Legal Description: LOT 227 HIGGINS LAKE HIGHLANDS 4. Comments: This parcel is ~0.25 acres, with ~75 ft of road frontage on Lorna Ln to the north, and a depth of ~215 ft, with the shape of a rhombus. A short gravel driveway leads to the structure. Land coverage is mostly clear but overgrown. Several mature trees line the east boundary and dot the landscape. The deckboards and stairs are spongy and suspect. The exterior of the mobile unit looks in good condition. Behind the door is a mountain of garbage. The odor hits like a punch to the gut. No further entry was made. A single story house with deck sits on the property. Personal Property; Mobile Home; Sanitation Issues And Garbage; Summer Tax Due: \$75.31		\$1885.20	

6005	This lot is a "bundle" comprised of 3 parcels	11877 JOYCE	\$6942.63	
0003	This lot is a surface comprised of 5 parcers	KILMER RD	ψ 0 542.05	
	(1 of 3) Parcel ID: 005-102-001-0301; Legal Description: A PART OF THE NE 1/4 OF THE NE 1/4 SEC 2, T24N R2W, COM AT THE NE COR THEREOF &	ROSCOMMON;		
	RUNNING TH S ALG THE E LINE OF SD NE 1/4 OF THE NE 1/4, 680 FT FOR THE	11877 JOYCE		
	POB; TH W 186 FT; TH N 130 FT; TH E 186 FT; TH S 130 FT TO THE POB56			
	ACRE. Comments: These three parcels combine to ~0.87 acres of improved, generally flat and clear land, with ~130 ft road frontage on Joyce Kilmer Rd to	ROSCOMMON;		
	the west and a depth of \sim 245 ft. The top of this L-shape piece is \sim 60x100 ft.	11877 JOYCE		
	Dirt driveway to the north of the building. Land is largely clear and open, with a			
	few trees giving the house some cover. The place looks pretty beat. Painted plywood sheathing is starting to peel and rot in places. There is a significant	ROSCOMMON;		
	sag in a good portion of the roof, but the older mismatched shingles look to			
	have held up well. The chimney blocks are separating and leaning. Front door is boarded shut, and the windows are covered from the inside. Outside water			
	was running with good pressure, so the well works. A ceiling fan was running,			
	and some appliances were active. This is notable because the meter has been			
	removed. Numerous personal effects are scattered about. Mold is growing in some pans left on the stove and electric skillet. The headroom in general is			
	low, and some areas are too low to stand in. The exterior of the large garage			
	also looks pretty beat. However, the bones on the interior look good, as does			
	the pad. It also has a relatively new 200a service. A fair amount of misc debris can be found in the area behind the barn, such as auto body panels and other			
	assorted equipment parts. Personal Property;			
	(2 of 3) Parcel ID: 005-102-001-0305; Legal Description: A PART OF THE NE			
	1/4 OF THE NE 1/4 SEC 2, T24N R2W, COM AT THE NE COR THEREOF &			
	RUNNING TH S ALG THE E LINE OF SD NE 1/4 OF THE NE 1/4, 680 FT; TH W & PARALLEL WITH THE N LINE OF SD NE 1/4 OF THE NE 1/4 186 FT TO THE POB;			
	TH W & PARALLEL WITH N LINE OF SD NE 1/4 OF THE NE 1/4 180 FT TO THE POB,			
	PARALLEL WITH E LINE OF SD NE 1/4 OF THE NE 1/4 130 FT; TH E & PARALLEL			
	WITH N LINE OF SD NE 1/4 OF THE NE 1/4 59 FT; TH S & PARALLEL WITH E LINE OF SD NE 1/4 OF NE 1/4 130 FT TO THE POB.			
	(3 of 3) Parcel ID: 005-102-001-0315; Legal Description: COM AT THE SE COR OF THE NE 1/4 OF THE NE 1/4 SEC 2, T24N R2W, TH 923 FT N ON SEC			
	LINE, TH W 186 FT PARALLEL WITH N LINE OF SD SEC FOR POB; TH N			
	PARALLEL WITH SEC LINE 100 FT; TH WLY 59 FT PARALLEL WITH N LINE OF SD			
	SEC; TH S 100 FT PARALLEL WITH E SEC LINE; TH ELY 59 FT PARALLEL WITH N LINE OF SD SEC TO POB.			
	Summer Tax Due: \$149.30			
6008	This lot is a "bundle" comprised of 2 parcels	BRADFORD DR HOUGHTON	\$2458.64	
	(1 of 2) Parcel ID: 006-010-005-0080; Legal Description: COM AT N 1/4 COR			
	SEC 10 T23N R4W TH S 1570.1 FT FOR POB TH S 84.1 FT TH W 152 FT TO SE			
	COR LOT 74 OAK RIDGE NO 3 TH N'LY ALG PLAT LINE TO NE COR LOT 74 TH E 190 FT TO POB31 A. PARCEL E. Comments: These two parcels combine to	BRADFORD DR HOUGHTON		
	~0.47 acres of vacant, unimproved land. There is ~60 ft of road frontage on	LAKE;		
	Bradford Dr to the west, and a combined depth of ~275 ft. The south boundary looks to follow or contain power lines. Ground coverage appears to			
	be entirely marsh or wetlands. Swamp Lot; Easement Or Access Across;			
	(2 of 2) Parcel ID: 006-463-074-0000; Legal Description: LOT 74 OAK RIDGE			
	3.			
	Summer Tax Due: \$165.50			
6010	Parcel ID: 007-310-031-0000; Legal Description: LOT 31 HIAWATHA SUBDIVISION Comments: This parcel is a corner lot with ~0.15 acres of land,	7982 CHEROKEE LANE	\$3501.29	
	with $\sim\!45$ ft of road frontage on N Loxley to the west, and $\sim\!150$ ft on	ROSCOMMON;		
	Cherokee Dr to the south. Land is high from the road, rolling, with lots of tall trees providing shade. Some building materials and demo debris surround the			
	structure in parts. Nearby properties look well-to-do. The roof looks to be only			
	a few years old, and fascia and numerous soffit boards have been replaced.			
	The interior is down to studs. Some daylight is showing through portions of the wall. Tagged "unsafe to occupy" by Lyon Twp Building Inspector. Building			
	materials and tools remain inside. Personal Property; Incomplete Construction;			
	Condemned; Summer Tax Due: \$452.11			
	Junine Tax Due: \$402.11			

6011	Parcel ID: 008-034-013-0020; Legal Description: BEG AT SE COR OF LOT 36 OF WOODLAND ACRES TH N 2 DEG 01' W 195.7 FT TH S 89 DEG 02' W 156.6 FT TH S 40 DEG 15' E ON E'LY BDY OF LOTS 35 & 36 252.8 FT TO POBPART OF NE 1/4 OF SE 1/4 SEC 34 T23N R3W. Comments: ~0.37 acres of vacant, unimproved, wooded and generally flat land, with ~160 ft of road frontage on Breckenridge Dr to the north. Parcel shape is triangular, narrowing to a point in the SE, ~200 ft deep at the furthest. The border on the roadside is mostly covered in pines. There is a clearing for an RV or mobile home on the long side, with what looks to be a septic cap nearby. There is also a pole for electric service. Summer Tax Due: \$103.29	LAKE;	\$1191.26	
6012	Parcel ID: 008-385-084-0000; Legal Description: LOT 84 HIGGINS-HOUGHTON HIGHLANDS. Comments: ~0.30 acres vacant land ~100 ft road frontage on Shady Grove Ln to the west, with a depth of ~150 ft. Land is unimproved, but flat. It may have been thinned at one point, but saplings are numerous. No driveway access, with the shoulder being sloped for drainage. Summer Tax Due: \$61.56		\$905.73	
6013	Parcel ID: 011-202-012-0280; Legal Description: COM 822FT S & 33FT E OF NW COR OF LOT 3 SEC 2 FOR POB TH E 77FT TH S 60FT TH W 77FT TH N 60FT TO POB PART OF GOVT LOT 3 SEC 2 T22NR4W .10A Comments: ~0.11 acres of vacant land, with no known access. Roughly 55 ft tall and 75 ft deep. Road to the parcel appears to be platted, but not built. Located somewhat behind Northern Exposures Landscaping on the corner of W Houghton Lake Dr and Heightsview. Roads - Platted Or Easement Known, But Unimproved; Summer Tax Due: \$17.81	HOUGHTON LAKE;	\$502.90	
6014	Parcel ID: 011-202-012-0325; Legal Description: COM 942.8FT S & 170FT E OF NW COR OF GOVT LOT 3 SEC 2 TH N 60FT TH E 30FT TH S 60FT TH W 30FT TO POB PART OF GOVT LOT3 SEC 2 T22N R4W Comments: ~0.04 acres vacant land, with no known access. Dimensions are ~60 ft tall and ~30 ft wide. Roads appear to have been platted, but unbuilt. Located somewhat behind Northern Exposures Landscaping on the corner of W Houghton Lake Dr and Heightsview. Roads - Platted Or Easement Known, But Unimproved; Summer Tax Due: \$17.81	HOUGHTON	\$885.06	
6015	Parcel ID: 011-425-047-0000; Legal Description: LOT 47 HOUGHTON LAKE MOBILE ESTATES. Comments: ~0.29 acres vacant land with ~80 ft road frontage on Travelo Trl to the N. Parcel is trapezoid shaped, and ~185 ft deep. A good portion of the west is cleared, with the rest wooded. There are numerous personal effects on the property, such as cargo trailers, snowmobiles, and building materials. The foreclosed party resides to the west, and they are using the property and intend to get it back. Occupied; Personal Property; Summer Tax Due: \$26.27		\$754.39	
6016	Parcel ID: 011-450-208-0000; Legal Description: LOTS 208 & 209 INCL LAKEVIEW HEIGHTS. Comments: ~0.30 acres vacant land, with ~100 ft of road frontage on Marquette Ave to the east, and a depth of ~130 ft. What used to be a driveway approach is overgrown. Parcel is flat and mostly clear, with a smattering of trees providing plenty of shade. There is a small ramshackle shack in the southeast with personal property such as outdoor power equipment and parts. There is a well house nearby, with a snowmobile parked close. Status of the well is unknown. A mobile home pad sits longways on the property. Personal Property; Mobile Home Pad; Summer Tax Due: \$177.22	HOUGHTON LAKE;	\$1523.72	
6017	Parcel ID: 011-473-075-0000; Legal Description: MAPLE GROVE RD LOT 75 MAPLE GROVE #3. Comments: \sim 0.55 acres vacant land, with \sim 65 ft road frontage on Kennedy Rd to the south, with a depth of \sim 350 ft. Parcel has a gravel driveway, and looks to have had a mobile unit at one point. The land is relatively flat and clear, but brush is taking over. Summer Tax Due: \$30.66		\$8856.18	

6018	Parcel ID: 011-485-026-0000; Legal Description: MCCLELLAN BLVD LOT 26 NOTTINGHAM FOREST. Comments: ~0.32 acres of improved land, with ~100 ft road frontage on McLellan Blvd to the north, with ~145 parcel depth. There is a grassed over dirt driveway leading to the garage. Exterior of the mobile unit looks a little shabby, but the block foundation looks recent and in fantastic shape. The pad itself is poured, giving this unit a functional crawlspace. The roof of the home is hard to see, but there were no signs of leakage on the interior. The garage looks to be in really good shape. Land is fairly clear, with a smattering of pines by the roadside, and some bushes at the front of the mobile. The neighbors to the southeast have some kind oxen that don't want company. The inside of the mobile unit is dated, but looks to have been fairly well kept. Many personal items remain, and the power was still on at time of visit. The bottles in tub indicate the place was winterized at some point, and there are no signs of related damage. The interior of the garage looks great all around. Mobile Home; Personal Property; Summer Tax Due: \$415.39		\$4963.73	
6019	Parcel ID: 011-500-134-0000; Legal Description: LOTS 134 & 135 R N ROBINSON PARK. Comments: ~0.27 acres vacant land, with ~100 ft of road frontage on Crawford Ave to the west, and ~100 ft of road frontage on Elm St to the north. There is a pit in the center of the property. It's possible there used to be a home here, and the basement never got filled. It's now full of brush and other refuse. Land coverage is thinly wooded and overgrown. The neighborhood looks cute. Summer Tax Due: \$60.50		\$902.10	
6020	Parcel ID: 055-609-006-0000; Legal Description: LOT 6, BLOCK I, ROBINSON'S PLAT OF THE VILLAGE OF ROSCOMMON. RESTRICTIVE COVENANT Comments: ~0.11 acres vacant land, with ~50 ft road frontage on N Main St to the northeast. There is a railroad directly behind the property to the southwest. This parcel looks to have a drain in, or running along the SE boundary. Land is low and wet, with dense vegetation. Wetland Indicators; Summer Tax Due: \$45.02	ROSCOMMON;	\$995.12	
6022	Parcel ID: 003-695-146-1000; Legal Description: THE N10 FT OF THE E 10 FT LOT 146 SUMMIT HEIGHTS # 1 Comments: 100 sq ft of vacant land on a hillside, surrounded by four lake houses. 10ft x 10 ft. No legal access. May be a good purchase for the surrounding/adjacent neighbors. Please consult with local building officials as to potential use prior to bidding. Unbuildable Lands / Too Small; Roads - None Known (Possibly Landlocked); Summer Tax Due: TBA		\$100.00	
6024	Parcel ID: 004-800-215-0000; Legal Description: LOT 215 ASSESSORS PLAT OF WOODLAWN. Comments: Very small lot located on W Higgins Lake Dr. May be a good purchase for the surrounding/adjacent neighbors. Please consult with local building officials as to potential use prior to bidding. ~0.01 Acres Unbuildable Lands / Too Small; Summer Tax Due: TBA		\$100.00	
6025	Parcel ID: 004-800-207-0000; Legal Description: LOT 207 ASSESSORS PLAT OF WOODLAWN Comments: Very small lot located on W Higgins Lake Dr. May be a good purchase for the surrounding/adjacent neighbors. Please consult with local building officials as to potential use prior to bidding. ~0.01 Acres Unbuildable Lands / Too Small; Summer Tax Due: TBA	W HIGGINS LAKE DR;	\$100.00	
6026	Parcel ID: 011-202-012-0270; Legal Description: COM AT NW COR OF GOVT LOT 3 SEC 2 T22N R4W TH S 1032.7 FT TH E 33 FT TH N 240 FT FOR POB TH E 77 FT TH N 30 FT TH W 77FT TO E LINE OF BUCK ST TH S ALG E LINE OF BUCK ST TO POB .06A. Comments: Small vacant lot with access issues in Houghton Lake. May be a good purchase for the surrounding/adjacent neighbors. Please consult with local building officials as to potential use prior to bidding. ~0.05 Acres Roads - None Known (Possibly Landlocked); Unbuildable Lands / Too Small; Summer Tax Due: TBA	OFF HEIGHTSVIEW DR;	\$100.00	
6027	Parcel ID: 011-202-012-0180; Legal Description: COM AT NW COR LOT 3 SEC 2 TH S 492.7FT TH E 33FT FOR POB TH E 77FT TH N 30FT TH W 77FT TH S 30FT TO POB PART OF GOVT LOT3 SEC 2 T22N R4W .06A Comments: Small vacant lot with access issues in Houghton Lake. May be a good purchase for the surrounding/adjacent neighbors. Please consult with local building officials as to potential use prior to bidding ~0.05 Acres Roads - None Known (Possibly Landlocked); Unbuildable Lands / Too Small; Summer Tax Due: TBA	OFF HEIGHTSVIEW DR;	\$100.00	

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

Property Transfer Affidavit

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

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

Street Address of Property		2. County		Date of Transfer (or land contract sig	ned)	
4. Location of Real Estate (Check appropriate field and en	ter name in the space	below.)	5. Purcha	se Price of Real Estate		
City Township Village						
			6. Seller's	(Transferor) Name		
7. Property Identification Number (PIN). If you don't have a PIN, attach legal description.			8. Buyer's	8. Buyer's (Transferee) Name and Mailing Address		
PIN. This number ranges from 10 to 25 digits. It usually letters. It is on the property tax bill and on the assessment		d sometimes incl	udes			
			9. Buver's	(Transferee) Telephone Number		
				, ,		
Items 10 - 15 are optional. However, by complet	<u> </u>		<u>-</u>			
10. Type of Transfer. <u>Transfers</u> include, but are not limited page 2 for list.	d to, deeds, land cont	racts, transfers in	volving trusts or	wills, certain long-term leases and business interest.	See	
Land Contract Lease		Deed		Other (specify)		
11. Was property purchased from a financial institution?	12. Is the transfer bety	veen related pers	ons?	13. Amount of Down Payment		
Yes No	Yes		No			
14. If you financed the purchase, did you pay market rate of	of interest?	15. Amo	unt Financed (Bo	rrowed)		
YesNo						
EXEMPTIONS						
Certain types of transfers are exempt from uncap If you claim an exemption, your assessor may req				te below the type of exemption you are claim	ıng.	
Transfer from one spouse to the other spous		on to cappoin	, • • • • • • • • • • • • • • • • • • •			
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 subjec	t to a life lease or li	fe estate (until	the life lease or	life estate expires)		
		•		r termination of a life estate or life lease retain	ined	
by transferor ** (see page 2)			•			
Transfer to effect the foreclosure or forfeitur	re 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 control of th	nen the property re	mains qualified	agricultural pr	operty and affidavit has been filed.		
Transfer of qualified forest property when the	ne property remains	qualified fores	t property and	affidavit has been filed.		
Transfer of land with qualified conservation						
Other, specify:		.,				
CERTIFICATION						
I certify that the information above is true and com	unlete to the hest of	my knowledge				
Printed Name	piete to the best of	Thy knowledge	•			
Signature				Date		
Name and title, if signer is other than the owner	Daytime Phone Numb	er		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-i).

Excerpts from Michigan Compiled Laws (MCL), Chapter 211

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

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

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

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

Penalties:

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

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