

Public Land Auction

Alcona, Alpena, Montmorency, Oscoda

August 22nd, 2023

Alcona, Alpena, Montmorency, Oscoda, and Oscoda (Dnr) 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	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 <small>(Alger*, Chippewa*, Delta, Luce, Mackinac (DNR Only), Schoolcraft)</small>	Western Upper Peninsula <small>(Baraga, Dickinson*, Gogebic, Houghton, Iron, Keweenaw, Marquette, Menominee, Ontonagon)</small>	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, Iosco*, 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

Important Information Regarding Rules and Regulations

The Rules and Regulations immediately following this page are applicable to the following catalogs listed on this page which are included as part of this auction. These Rules and Regulations are not applicable to sales made on behalf of the Michigan Department of Natural Resources. Specific DNR rules are listed elsewhere in this document where applicable.

- Alcona
- Alpena
- Montmorency
- Oscoda

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.

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.

Important Information Regarding Rules and Regulations

The Rules and Regulations immediately following this page are applicable to the following catalogs which consist of parcels owned by the Michigan Department of Natural Resources and which are offered for sale in this auction as part of DNR's surplus lands disposition process:

- Oscoda (DNR)

Michigan DNR Land Sales 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

The attached list of parcels has been approved for sale at public auction by the Michigan Department of Natural Resources (the "DNR"). Each parcel is identified by a sale unit number. The DNR reserves the right to pull parcels from the sale at any time prior to the auction.

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

These properties are subject to any state, county, or local zoning or building ordinances. The DNR does not guarantee the usability or access to any of these lands. The properties are sold based upon their LEGAL DESCRIPTION ONLY (Subdivision name and Lot number, or Metes and Bounds measured description). While effort has been made to ensure that the addresses, parcel sizes, maps, and/or photos are accurate, you are relying on your own investigation and information when purchasing this property. All parcels are sold "as is where is" and there are NO REFUNDS.

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 DNR 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 DNR. Some structures may be occupied and occupants should not be disturbed.

C. Reservations

Pursuant to state statutes, 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 DNR 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 DNR does not reserve mineral rights as described above, the DNR 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:

DNR 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:

DNR may, at its discretion, conduct an auction 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 DNR.

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 4I of The Home Rule City Act, 1909 PA 279, as amended, MCL 117.4I, in the local tax collection unit in which the person intends to purchase property.
- The person has not been banned or otherwise excluded by the DNR 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 DNR.

G. Bids are Binding

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

H. Limitations on Bidding

The DNR 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 DNR 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%.***

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 DNR 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 DNR 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 DNR **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 DNR 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 DNR 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. Cancellation Policy

At its sole discretion, the DNR reserves the right to cancel any sale at any time up until delivery of the deed.

F. 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 is possessed by the DNR at the time of sale**. Title insurance companies may or may not issue title insurance on properties purchased at this sale. The DNR makes no representation as to the availability of title insurance and the **unavailability of title insurance is not grounds for reconveyance to the DNR**. 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

Parcels sold are subject to property taxes that become due and payable on or after the day of auction, 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 DNR exercises its 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 DNR.

9. Additional Conditions

The buyer accepts the premises in its present "as is" condition, and releases the DNR 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 DNR 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 DNR and deeds will be executed and recorded as required by law. The DNR 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.

11. Property Taxes & Other Fees

All property taxes that become due and payable on or after the day of auction will be the responsibility of the buyer. The buyer **is responsible for all other fees and liens that accrue against the property on or after the day of the auction.** These items 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 DNR, 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 DNR 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. 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 sale-specific purchase terms. Failure to follow the specific rules posted for each sale could result in cancellation of sale and/or the assessment of liquidated damages as provided by these Rules and Regulations.

Alcona

Lot #	Lot Information	Address	Min. Bid	Sold For
101	Parcel ID: 012-027-300-005-00; Legal Description: T28N R9E SEC 27 COM INT E ROW US-23 & E-W1/4 LN, SLY ALG ROW 60 FT, E PAR E-W1/4 LN TO N-S1/4 LN, N TO E-W1/4 LN, W TO POB Comments: ~0.63 acres of vacant, unimproved, wooded land with ~60 ft road frontage on US-23 to the west and another ~60 ft on Fontaine Rd to the east. Depth is roughly ~435 ft. Summer Tax Due: \$18.38	N FONTAINE RD BLACK RIVER;	\$261.17	
102	Parcel ID: 021-006-200-006-00; Legal Description: T28N R7E SEC 6 COM NW SEC COR, E 20 FT TO POB, E 350 FT, S 375 FT, W 350 FT TO PT 20 E OF W SEC. LN N 375 TO POB-EASEMENT ACROSS W 20 FT OF N 225 FT. Comments: ~3.0 acres located to the SE of the intersection of Bartz and Hubert roads. Land is mostly wooded. House is a wreck. Lots of debris on the property. Garage isn't in great shape, and is packed full of stuff. Camper looks in bad shape. There's a pontoon boat sitting on some logs, and bunch of tires if you need some. Well and/or septic are indeterminable but likely. Roof Issues; Structural Issues; Sev Not Accurate; Personal Property; Fire Damage; Summer Tax Due: \$889.99	2995 W HUBERT RD HUBBARD LAKE;	\$5630.42	
103	Parcel ID: 041-145-000-341-00; Legal Description: T25N R9E SEC 14 LOT 341 HURON CEDAR LAKES SUB #2 306/43 Comments: ~0.46 acres of generally clear land with ~100 ft road frontage on US-23 to the west and a depth of ~215 ft. Lake Huron is some ~400 ft away, visible between the homes across the street. West and south borders are lined with trees. There is a car sitting in front of the house, and a plow truck to the side. Both look to have not moved in years and years. Structure is a single story home. Some minor issues with the asphalt siding. Some patches have been done on soffit. Interior is a work in progress. Building is full of tools and materials. There is definitely some water coming in near the back door. Flooring is soft and swelled up enough that the door can't open. Block construction garage looks super sturdy, but does have some minor roof issues. Set up as a kind of small engine repair/maintenance shop. Incomplete Construction; Personal Property; Summer Tax Due: \$724.36	3186 S US-23 GREENBUSH;	\$2746.03	
104	Parcel ID: 041-265-000-053-00; Legal Description: T25N R9E SEC 14 LOT 53 TIMBERLAKES ESTATES SUB Comments: ~0.41 acres vacant, unimproved, wooded land with ~100 ft road frontage to the east and a depth of ~175 ft. Lake Huron is roughly a 1/4 mi to the east Summer Tax Due: \$9.31	S BIRCHCREST DR GREENBUSH;	\$517.58	
105	Parcel ID: 041-265-000-134-00; Legal Description: T25N R9E SEC 14 LOT 134 TIMBERLAKES ESTATES SUB Comments: ~0.3 acres vacant, unimproved land with ~100 ft road frontage on Pinetree Dr to the west and a depth of ~205 ft. US-23 and Lake Huron are right around the way. Summer Tax Due: \$6.45	S PINETREE DR GREENBUSH;	\$513.01	
106	Parcel ID: 041-265-000-136-00; Legal Description: T25N R9E SEC 14 LOT 136 TIMBERLAKES ESTATES SUB Comments: ~0.37 acres vacant, unimproved, wooded land with ~100 ft road frontage on Pinetree Dr to the east. US-23 and the Lake Huron shoreline are just right around the way. Summer Tax Due: \$40.41	S PINETREE DR GREENBUSH;	\$670.77	
107	Parcel ID: 041-266-000-215-00; Legal Description: T25N R9E SEC 14 LOT 215 TIMBERLAKES ESTATES SUB #2 Comments: ~0.34 acres vacant, unimproved, wooded land with ~100 ft road frontage on Deer Run Dr to the south and a depth a of ~160 ft. US-23 and the Lake Huron shoreline are about 1/4 mi to the east. Summer Tax Due: \$9.31	S DEER RUN DR GREENBUSH;	\$517.88	
109	Parcel ID: 041-266-000-293-00; Legal Description: T25N R9E SEC 15 LOT 293 TIMBERLAKES ESTATES SUB #2 Comments: ~0.33 acres vacant, unimproved, wooded land with ~100 ft road frontage on Indian Creek Dr to the south and a depth of ~165 ft. US-23 and the lake Huron shoreline are about a 1/4 mi to the east. Summer Tax Due: \$6.21	E INDIAN CREEK DR GREENBUSH;	\$495.88	

110	<p>Parcel ID: 061-201-000-004-00; Legal Description: T26N R9E SEC 14 LOT 4 1ST ADD S HARRISVILLE ACRES Comments: ~0.32 acres commercial corner lot with ~200 ft road frontage on E Pine St to the north and ~65 ft on US-23 to the west. Just on the other side of the road is the Harrisville State Park, and a private campground just to the northeast. It should be noted that half of the parking lot and the sign for the store itself are on an adjacent parcel to the west, and not a part of this lot. The store is a ~3200 sq ft single story commercial building, with flat roof. It's got some problems. The block wall at the northeast corner has a lot of missing and loose mortar. Some of the fascia has rotted off, giving access to what sounded like a family of raccoons somewhere on the inside. Lots of equipment still inside, most of which looks good. Behind the store, tucked behind some pines is a mobile home. It's not a stunner but it doesn't appear to have any real issues, the fallen tree resting on a corner notwithstanding. The stairs and deck to the front door have collapsed, and the interior was not viewed, but what could be seen through the windows suggests it's fairly empty and not trashed. Mobile Home; Animal Damaged; Roof Issues; Personal Property; Contamination Indicators;</p> <p>Summer Tax Due: \$1,321.17</p>	302 S US-23 HARRISVILLE;	\$6005.70	
111	<p>Parcel ID: 071-009-100-005-05; Legal Description: T27N R8E SEC 9 E1/2 OF NW1/4 OF NE1/4 S178/524 S297/80 Comments: ~19.45 acres with ~650 ft road frontage on Sucker Creek Trl to the north, and a depth of ~1265 ft. Nearly 4 acres of the land is cleared, with the rest remaining naturally wooded. This is very out of the way, some couple of miles down a winding gravel road. A two track signed as Ternes Trl runs north-south to adjoining parcels, and it seems likely this is an easement. Cool little cabin. Somebody was redoing it, and seems to have been doing good work. However, it is very much incomplete. Some materials and tools still inside. Building seems in overall good condition. This place seems like it has potential, and is almost there, and only enhanced by the site. A moderate amount of debris is near the building, as well as a minivan that doesn't look like it's moved in several years. A storage shed and outhouse are nearby. Incomplete Construction; Easement Or Access Across; Personal Property;</p> <p>Summer Tax Due: \$1,085.57</p>	1460 E SUCKER CREEK RD LINCOLN;	\$3481.50	
112	<p>Parcel ID: 114-130-000-031-01; Legal Description: T26N R5E SECS 26&35 LOTS 31 & 32 SUNNYLAKE RANCH SUB Comments: ~0.93 acres vacant, unimproved, wooded land. This piece is wrapped with road frontage around three sides, with a combined road frontage curving from Whipoorwill Dr. to the north and east and W Pine Dr. to the south. West boundary is ~230 ft. tall. This is not where the people are. This is in a small subdivision deep in the Huron Nat'l Forest.</p> <p>Summer Tax Due: \$52.96</p>	W PINE TREE DR GLENNIE;	\$1165.71	
999109	<p>Parcel ID: 041-266-000-293-00; Legal Description: T25N R9E SEC 15 LOT 293 TIMBERLAKES ESTATES SUB #2 Comments: ~0.33 acres vacant, unimproved, wooded land with ~100 ft road frontage on Indian Creek Dr to the south and a depth of ~165 ft. US-23 and the lake Huron shoreline are about a 1/4 mi to the east.</p> <p>Summer Tax Due: TBA</p>	E INDIAN CREEK DR GREENBUSH;	\$495.88	
999111	<p>Parcel ID: 071-009-100-005-05; Legal Description: T27N R8E SEC 9 E1/2 OF NW1/4 OF NE1/4 S178/524 S297/80 Comments: ~19.45 acres with ~650 ft road frontage on Sucker Creek Trl to the north, and a depth of ~1265 ft. Nearly 4 acres of the land is cleared, with the rest remaining naturally wooded. This is very out of the way, some couple of miles down a winding gravel road. A two track signed as Ternes Trl runs north-south to adjoining parcels, and it seems likely this is an easement. Cool little cabin. Somebody was redoing it, and seems to have been doing good work. However, it is very much incomplete. Some materials and tools still inside. Building seems in overall good condition. This place seems like it has potential, and is almost there, and only enhanced by the site. A moderate amount of debris is near the building, as well as a minivan that doesn't look like it's moved in several years. A storage shed and outhouse are nearby. Incomplete Construction; Easement Or Access Across; Personal Property;</p> <p>Summer Tax Due: TBA</p>	1460 E SUCKER CREEK RD LINCOLN;	\$3481.50	

Alpena

Lot #	Lot Information	Address	Min. Bid	Sold For
300	<p>Parcel ID: 013-025-000-302-00; Legal Description: T32N R8E SEC 25 COM 660 FT N & 33 FT E OF SW COR OF NW 1/4 OF NW 1/4 TH E 264 FT TH N 165 FT TH W 264 FT TO WESSEL RD TH S ALONG RD 165 FT TO POB PART OF NW 1/4 OF NW 1/4</p> <p>Comments: ~0.94 acres of vacant, unimproved, wooded land with ~150 ft road frontage on Wessel Rd to the west and a depth of ~275 ft. A parcel of dense pines alongside a dusty dirt road.</p> <p>Summer Tax Due: \$29.78</p>	WESSEL RD ALPENA;	\$719.26	
301	<p>Parcel ID: 018-335-000-316-00; Legal Description: SOUTH ALPENA SUB BLK 10 LOT NO 3-4-5-6-7-8-9-10-11-12 & 13</p> <p>Comments: ~2.32 acres of vacant, unimproved, wooded land. Nearest road access is Hobbs Dr to the north. Borders a railroad to the northwest. Looks to have an electric easement through it. Easement Or Access Across; Roads - None Known (Possibly Landlocked);</p> <p>Summer Tax Due: \$25.77</p>	NONE ALPENA;	\$705.15	
302	<p>Parcel ID: 022-030-000-043-00; Legal Description: T31N R5E SEC 30 COM 33 FT W OF SE COR OF NE 1/4 OF NE 1/4 TH W 200 FT TH N 100 FT TH E 200 FT TO CO RD TH S 100 FT TO POB PART OF NE 1/4 OF NE 1/4</p> <p>Comments: ~0.63 acres of with ~120 ft road frontage on Jacks Landing Rd to the east and a depth of ~225 ft. The interior of the lot is overgrown, and is surrounded by mature trees. Burnt down house on the property. Dangerous Building; Fire Damage;</p> <p>Summer Tax Due: \$175.91</p>	1248 JACKS LANDING RD HILLMAN;	\$1227.69	
303	<p>Parcel ID: 024-030-000-083-00; Legal Description: T31N R6E SEC 30 COM 100 FT S & 75 FT E OF N 1/4 POST TH E 265 FT TH S 240 FT TH W 265 FT TO E LN OF M 65 HWY TH N 240 FT TO POB PART OF NW 1/4 OF NE 1/4</p> <p>Comments: ~2.53 acre commercial corner lot with ~340 ft road frontage on M-65 to the west and ~330 ft on M-32 to the north. Land is mostly clear, with parking lot to the north. Parking at the northeast is designated as a MDOT Public Carpool Parking, and it is being used as such. This structure has a two story living space with a ~960 sq ft footprint, a convenience store with ~1500 sq ft, a garage/service station with ~1980 sq ft. Building looks in rough shape. A tarp covers the east portion of the structure. Blockwork is deteriorating in parts, most notably the lintels on the overhead doors. Many steel window frames are rotting. Plywood sheathing on the living quarters has rotted completely through in parts. Building is full of personal property. The signage at the gas pump is canting towards the road. Property was occupied at the time of visit, and the interior was not viewed. Roof Issues; Drvi; Occupied; Easement Or Access Across; Personal Property; Ust - Underground Tanks; Contamination Indicators;</p> <p>Summer Tax Due: \$696.50</p>	14471 M-32 W LACHINE;	\$9935.41	
304	<p>This lot is a "bundle" comprised of 6 parcels</p> <p>(1 of 6) Parcel ID: 043-095-000-174-00; Legal Description: THUNDER BAY VILLAGE SUB NO 2 LOT NO 174</p> <p>(2 of 6) Parcel ID: 043-095-000-331-00; Legal Description: THUNDER BAY VILLAGE SUB NO 2 LOT NO 331</p> <p>(3 of 6) Parcel ID: 043-105-000-417-00; Legal Description: THUNDER BAY VILLAGE SUB NO 3 LOT NO 417 Comments: These six different parcels combine for ~1.77 acres of vacant, unimproved, wooded land located in Thunder Bay Village. PLEASE NOTE: Only two of these pieces are contiguous and the rest are all small parcels located in different areas. Association Fees;</p> <p>(4 of 6) Parcel ID: 043-105-000-447-00; Legal Description: THUNDER BAY VILLAGE SUB NO 3 LOT NO 447 & 448</p> <p>(5 of 6) Parcel ID: 043-107-000-499-00; Legal Description: THUNDER BAY VILLAGE SUB NO 4 LOT NO 499</p> <p>(6 of 6) Parcel ID: 043-107-000-500-00; Legal Description: THUNDER BAY VILLAGE SUB NO 4 LOT NO 500</p> <p>Summer Tax Due: \$59.73</p>	201 LAKE WINYAH RD ALPENA; 101 SITTING BULL RD ALPENA; 128 BOONE RD ALPENA; 138 CUSTER RD ALPENA; 437 GERONIMO RD ALPENA; 433 GERONIMO RD ALPENA;	\$2826.42	

305	<p>This lot is a "bundle" comprised of 6 parcels</p> <p>(1 of 6) Parcel ID: 043-095-000-175-00; Legal Description: THUNDER BAY VILLAGE SUB NO 2 LOT NO 175 Comments: These parcels combine for ~1.29 acres vacant, unimproved, wooded land with ~290 ft road frontage on Lake Winyah Rd to the north and ~365 on Sitting Bull Rd to the east and south. Personal Property; Association Fees;</p> <p>(2 of 6) Parcel ID: 043-095-000-176-00; Legal Description: THUNDER BAY VILLAGE SUB NO 2 LOT NO 176 Comments: This offering is a bundle of 6 contiguous vacant parcels being sold together as one auction lot. These parcels combine for ~1.29 acres vacant, unimproved, wooded land with ~290 ft road frontage on Lake Winyah Rd to the north and ~365 on Sitting Bull Rd to the east and south. Personal Property; Association Fees;</p> <p>(3 of 6) Parcel ID: 043-095-000-177-00; Legal Description: THUNDER BAY VILLAGE SUB NO 2 LOT NO 177</p> <p>(4 of 6) Parcel ID: 043-095-000-178-00; Legal Description: THUNDER BAY VILLAGE SUB NO 2 LOT NO 178</p> <p>(5 of 6) Parcel ID: 043-095-000-179-00; Legal Description: THUNDER BAY VILLAGE SUB NO 2 LOT NO 179</p> <p>(6 of 6) Parcel ID: 043-095-000-180-00; Legal Description: THUNDER BAY VILLAGE SUB NO 2 LOT NO 180 181 & 182 Summer Tax Due: \$59.73</p>	<p>117 LAKE WINYAH RD ALPENA;</p> <p>113 LAKE WINYAH RD ALPENA;</p> <p>109 LAKE WINYAH RD ALPENA;</p> <p>105 LAKE WINYAH RD ALPENA;</p> <p>100 SITTING BULL RD ALPENA;</p> <p>108 SITTING BULL RD ALPENA;</p>	\$2893.84	
316	<p>Parcel ID: 054-070-000-069-00; Legal Description: NINE PINES RETREAT SUB LOT # 70 & N 1/2 OF LOT # 69 Comments: ~0.29 acres with ~80 ft road frontage on Second St to the west and a depth of ~180 ft. Circle driveway around a copse of pines. Fair amount of garbage and debris on the grounds and around the structure. ~768 sq ft Cabin is set back towards the end of the lot. Cabin is unfinished on both the exterior and interior. Looks like some intended openings for windows are just stuffed with insulation. Foundation looks to be styrofoam block filled with concrete. Some drywall is hung. Wiring may not be complete. Plumbing is definitely not complete. Information from the assessor indicates this property has well and septic, but this is unverified. Many walls are down to studs. Roof sheathing seen in the attic space looks to have stayed dry. All the bones look good. Incomplete Construction; Summer Tax Due: \$162.47</p>	145 SECOND ST HUBBARD LAKE;	\$1574.84	
317	<p>Parcel ID: 084-028-000-015-00; Legal Description: T31N R7E SEC 28 COM ON N LN OF SEC 700 FT W OF NE SEC COR TH S 300 FT TH E 190 FT TH N 300 FT TH W 190 FT TO POB SUBJ TO ESMT & LESS R/W PART OF NE 1/4 OF NE 1/4 Comments: ~1.17 acres with ~190 ft of road frontage on M32 to the north and ~200 ft on Old Mill Rd to the east. Land is fairly flat and clear, with a good treeline giving some cover from M32. In spite of being so close to the highway, it feels like a nice and secluded neighborhood. Yard was freshly mowed, but surrounding the structure is quite overgrown. Driveway needs to be filled in at the roadside. 1.75 story with ~821 sq ft footprint. Attached garage with ~1000 sq ft footprint. Garage is quite spacious. There's some cracking in the pad, but felt solid underfoot. House has numerous spots of mold and water damage. Ground floor has some sagging joists, giving the floor some waviness. Seems like this place was being remodeled, then abandoned. Bathrooms are unfinished, and there is no kitchen. Upstairs floors are more solid, but there are the same issues with water and mold. Portion of the roof may have collapsed, but it is difficult to see from the exterior. Seems likely in-wall pipes for the boiler have froze and broke. Roof Issues; Incomplete Construction; Mold; Summer Tax Due: \$150.74</p>	1030 OLD MILL RD ALPENA;	\$2410.84	
318	<p>Parcel ID: 091-009-000-068-00; Legal Description: 140 N. INDUSTRIAL HWY. LOT 20 OF N INDUSTRIAL PARK SUBDIVISION TO THE CITY Comments: ~4.58 acres of vacant land with ~335 ft road frontage on N Industrial Hwy to the west and a depth of ~590 ft. There is a 20 ft wide railroad easement near the west end of the property, with another 30 ft of greenbelt directly on the west boundary. Assessor card notes this as Wetlands, and the field of cattails confirms it. Wetland Indicators; Easement Or Access Across; Summer Tax Due: \$110.22</p>	140 N INDUSTRIAL HWY ALPENA;	\$630.65	

319	<p>Parcel ID: 093-367-000-122-00; Legal Description: 314 SAGINAW ST. SELY 1/2 OF LOT 5 BLK 113 FLETCHERS 2ND ADD TO THE CITY Comments: ~0.1 acres with ~33 ft road frontage on Saginaw St to the east and a depth of ~140 ft. Narrow lot with the north of the house right up next to the neighbors driveway. Small paved driveway off Saginaw, and there is an alley in the back providing another point of access and additional parking, and a back yard. Exterior of the house looks to be in pretty good condition. Block foundation looks superb. Interior is full of personal belongings, and an open letter indicates it was inhabited as recently as March. There is a faint odor of cat urine. This place is a mixed bag, but it sure seems like it has potential. There is clear evidence of roof leaks on the second story. Portions of walls have been opened up to run new wiring, and it's hard to tell if it's finished. Ground floor is in mostly good shape. Upstairs needs more work, with the damage from the roof leaks and a room being down to lath. Basement is packed full of stuff, but all the block work looks great, and it seems like it stays dry. With the roof issues sorted, this could be a solid place. Animal Damaged; Roof Issues; Personal Property;</p> <p>Summer Tax Due: \$859.89</p>	314 SAGINAW ST ALPENA;	\$4028.70	
320	<p>Parcel ID: 093-667-000-007-00; Legal Description: 422 TUTTLE ST. LOT 4 BLK 3 WILLIAMS ADD TO THE CITY Comments: ~0.21 acres vacant land with ~63 ft road frontage on Tuttle St to the east and a depth of ~132 ft. There was a structure here that was recently demolished so now this vacant lot is nice blank slate! Please be aware that the information on the assessor card and SEV reflect the structure that is no longer there. Sev Not Accurate;</p> <p>Summer Tax Due: \$705.97</p>	422 TUTTLE ST ALPENA;	\$46705.41	

Montmorency

Lot #	Lot Information	Address	Min. Bid	Sold For
5100	<p>Parcel ID: 003-024-000-400-00; Legal Description: T30N R2E SEC 24 COM AT SE COR OF SEC 24 ALONG CEN. CO. RD 619.0 FT TO POB, TH N ON SEC. LINE 208.71 FT, TH N 89DEG 28MIN 20SEC W 208.71 FT TH S 208.71 FT, TH S 89DEG 28MIN 20SEC E 208.71 FT TO POB. PARCEL B. Comments: ~1.0 acre with ~210 ft road frontage on ~S Airport Rd to the east and a depth of ~210 ft. Land is mostly clear, with a group of trees in the south west. There are a few piles of trash and debris dotting the landscape. Front porch appears to be collapsing. The arrangement of wires and hoses coming in and out of the structure looks suspect, and whatever is going on with the electric service panel is scary. One small camper trailer behind the mobile home, with three vehicles to the east. Dog kennel with two occupants in the northeast corner. Overall impression of the mobile unit is that it's rough, and it seems likely the exterior and surroundings reflect the interior. Mobile Home; Personal Property; Occupied; Dnvi; Beware Of Dog;</p> <p>Summer Tax Due: \$186.45</p>	9136 S AIRPORT RD ATLANTA;	\$1673.62	
5102	<p>Parcel ID: 006-312-000-030-01; Legal Description: T32N R4E SEC 12 COM AT NE COR OF THE NE 1/4 OF THE NW 1/4 OF SEC AS POB TH S 230 FT TH W 230 FT TH N 230 FT TH E 230 FT TO THE POB Comments: ~1.22 acres with ~230 ft road frontage on Hubert Rd to the north and ~230 ft on CR451 to the east. Mostly flat and clear land. Some baby pines lining the road, and a handful of larger at the rear of the building. Looks like there used to be more to this building. As stands, the foundation is incomplete and it is missing an exterior wall. What is left and visible does not look good. Incomplete Construction; Foundation Issues;</p> <p>Summer Tax Due: \$158.63</p>	23970 CO RD 451 HILLMAN;	\$1446.59	
5103	<p>Parcel ID: 006-480-000-051-01; Legal Description: T32N R3E SEC 32 LOT 51 AND LOT 52 OAK GROVE SUB & PART OF LOT 1 MOWERY ADD RUSH LK Comments: ~0.35 acres with ~145 ft road frontage on Clark St to the south and a depth of ~105 ft. Rush Lake is approx. 1/4 mile to the northwest. Lots of trash and debris on the property. There's streaks of tar running down sides of the mobile home, and it's just looking a little rough in general. Wiring looks all kinds of cobbled together. Some odd patches in the flooring. Looks like somebody left in a hurry but left a lot behind. Some signs of localized roof leaks. Mobile Home; Personal Property;</p> <p>Summer Tax Due: \$346.83</p>	14676 CLARK ST ATLANTA;	\$2680.70	

Oscoda

Lot #	Lot Information	Address	Min. Bid	Sold For
5700	Parcel ID: 005-770-006-00; Legal Description: T28N R1E SEC 9 - UNIT 6 GARLAND SANCTUARY WOODS Comments: ~0.95 acres vacant land with ~125 ft road frontage on North Star Ct to the east and an average depth of ~335 ft. Roads are unfinished. Association Fees; Condo Subdivision "site Condo"; Roads - Platted Or Easement Known, But Unimproved; Summer Tax Due: \$89.15	NORTH STAR COURT LEWISTON;	\$768.59	
5701	Parcel ID: 005-770-009-00; Legal Description: T28N R1E SEC 9 - UNIT 9 GARLAND SANCTUARY WOODS Comments: ~0.75 acres vacant land with ~110 ft on North Star Dr to the west and an average depth of ~240 ft. Roads are unfinished. https://www.garlandusa.com/ Association Fees; Condo Subdivision "site Condo"; Roads - Platted Or Easement Known, But Unimproved; Summer Tax Due: \$72.08	NORTH STAR COURT LEWISTON;	\$753.97	
5702	Parcel ID: 005-770-025-00; Legal Description: T28N R1E SEC 9 - UNIT 25 GARLAND SANCTUARY WOODS Comments: ~0.75 acres vacant land with ~150 ft road frontage on Sanctuary Dr to the west and an average depth of ~250 ft. Roads are unfinished. Association Fees; Condo Subdivision "site Condo"; Roads - Platted Or Easement Known, But Unimproved; Summer Tax Due: \$75.37	SANCTUARY DRIVE LEWISTON;	\$753.97	
5703	Parcel ID: 005-780-033-00; Legal Description: T28N R1E SEC 15 - LOT 33 GARLAND NORTH ESTATES Comments: ~2.3 acres of vacant land, with ~420 ft road frontage on Longfield Dr to the northwest and ~340 ft on Garland Blvd to the east. Roads are unfinished. Association Fees; Roads - Platted Or Easement Known, But Unimproved; Summer Tax Due: \$203.18		\$1361.96	
5704	Parcel ID: 005-783-034-00; Legal Description: T28N R1E SEC 23- GARLAND SOUTH ESTATES, LOT 34. Comments: ~1.21 acres vacant land with ~200 ft road frontage on Garland Blvd to the southeast, and an average depth of ~295 ft. Roads are unfinished. Association Fees; Roads - Platted Or Easement Known, But Unimproved; Summer Tax Due: \$58.21		\$626.54	
5705	Parcel ID: 005-783-043-00; Legal Description: T28N R1E SEC 23 - GARLAND SOUTH ESTATES, LOT 43. Comments: ~0.81 acres vacant land with ~135 ft road frontage on Garland Blvd to the east and an average depth of ~255 ft. Roads are unfinished. Association Fees; Roads - Platted Or Easement Known, But Unimproved; Summer Tax Due: \$58.21		\$626.54	
5706	Parcel ID: 005-783-064-00; Legal Description: T28N R1E SEC 23- GARLAND SOUTH ESTATES, LOT 64 Comments: ~0.94 acres vacant land with ~155 ft road frontage to the southeast and an average depth of ~260 ft. Roads are unfinished. Association Fees; Roads - Platted Or Easement Known, But Unimproved; Summer Tax Due: \$58.21		\$626.54	
5707	Parcel ID: 005-783-093-00; Legal Description: T28N R1E SEC 23 - GARLAND SOUTH ESTATES. LOT 93. Comments: ~1.34 acres with ~465 ft road frontage to the south. This parcel is triangular with ~395 and ~280 ft lengths on the perpendicular pieces. Roads are unfinished. Association Fees; Roads - Platted Or Easement Known, But Unimproved; Summer Tax Due: \$71.33		\$688.33	
5708	Parcel ID: 005-783-137-00; Legal Description: T28N R1E SEC 23 -GARLAND SOUTH ESTATES LOT 137. Comments: ~0.94 acres vacant land with ~300 ft frontage to the south and ~160 ft frontage to the east. Roads are unfinished. https://www.garlandusa.com/ Association Fees; Roads - Platted Or Easement Known, But Unimproved; Summer Tax Due: \$58.21		\$626.54	
5709	Parcel ID: 005-783-147-00; Legal Description: T28N R1E SEC 23 -GARLAND SOUTH ESTATES LOT 147. Comments: ~0.95 acres vacant land with ~315 ft on Garland to the north, with an average depth of ~140 ft. Roads are unfinished. Association Fees; Roads - Platted Or Easement Known, But Unimproved; Summer Tax Due: \$58.21		\$626.54	

5710	Parcel ID: 005-787-026-00; Legal Description: T28N R1E SEC 16 - LOT 26 GARLAND WOODS ON THE FOUNTAINS GOLF COURSE III Comments: ~0.83 acres vacant land with ~195 ft road frontage on Fountains Dr to the north and a depth of ~220 ft. Association Fees; Summer Tax Due: \$85.21		\$803.31	
5711	Parcel ID: 005-787-031-00; Legal Description: T28N R1E SEC 16 - LOT 31 GARLAND WOODS ON THE FOUNTAINS GOLF COURSE III Comments: ~0.74 acres vacant land with ~120 ft of road frontage on Klarich Way to the east, with ~225 maximum depth. Association Fees; Summer Tax Due: \$78.62		\$786.87	
5712	Parcel ID: 005-787-041-00; Legal Description: T28N R1E SEC 16 - LOT 41 GARLAND WOODS ON THE FOUNTAINS GOLF COURSE III Comments: ~0.7 acres vacant land with ~400 ft road frontage on Klarich Way. Parcel is almost a half circle. Association Fees; Summer Tax Due: \$78.62		\$803.31	
5713	Parcel ID: 005-787-049-00; Legal Description: T28N R1E SEC 16 - LOT 49 GARLAND WOODS ON THE FOUNTAINS GOLF COURSE III Comments: ~0.68 acres vacant land with ~110 ft road frontage on Klarich Way to the west, with a depth of ~185 ft. Association Fees; Summer Tax Due: \$78.62		\$786.87	
5714	Parcel ID: 005-788-072-00; Legal Description: T28N R1E SEC 16 - UNIT 72 OF GARLAND WOODS ON THE FOUNTAINS GOLF COURSE IV. Comments: ~1.02 acres vacant land, with 215 ft road frontage on Poplar Dr to the east. Irregular parcel shape with ~120 ft depth at the north and ~270 at the south. Association Fees; Condo Subdivision "site Condo"; Summer Tax Due: \$99.84	539 FOUNTAINS DRIVE LEWISTON;	\$819.76	
5715	Parcel ID: 005-788-117-00; Legal Description: T28N R1E SEC 16 - UNIT 117 OF GARLAND WOODS ON THE FOUNTAINS GOLF COURSE IV. Comments: ~0.69 acres vacant land with ~160 ft on Redpine Ct to the west and an average depth of ~285 ft. Association Fees; Condo Subdivision "site Condo"; Summer Tax Due: \$68.80	535 RED PINE COURT LEWISTON;	\$819.76	
5716	Parcel ID: 005-788-122-00; Legal Description: T28N R1E SEC 16 - UNIT 122 OF GARLAND WOODS ON THE FOUNTAINS GOLF COURSE IV. Comments: ~0.65 acres vacant land with ~120 ft road frontage on Fieldstone to the south, and a depth of ~250 ft. Association Fees; Condo Subdivision "site Condo"; Summer Tax Due: \$72.08	202 FIELDSTONE DRIVE LEWISTON;	\$786.87	
5717	Parcel ID: 005-788-133-00; Legal Description: T28N R1E SEC 16 - UNIT 133 OF GARLAND WOODS ON THE FOUNTAINS GOLF COURSE IV. Comments: ~1.15 acres vacant land with ~205 ft road frontage on Fieldstone to the north with a depth of ~360 ft. Association Fees; Condo Subdivision "site Condo"; Summer Tax Due: \$68.80	173 GARLAND WOODS LANE LEWISTON;	\$786.87	
5718	Parcel ID: 005-788-159-00; Legal Description: T28N R1E SEC 16 - UNIT 159 OF GARLAND WOODS ON THE FOUNTAINS GOLF COURSE IV. Comments: ~0.67 acres vacant land with ~115 ft road frontage on Fieldstone Dr to the east and a depth of ~270 ft. Association Fees; Condo Subdivision "site Condo"; Summer Tax Due: \$68.80	200 FIELDSTONE DRIVE LEWISTON;	\$655.86	
5719	Parcel ID: 005-788-176-00; Legal Description: T28N R1E SEC 16 - UNIT 176 OF GARLAND WOODS ON THE FOUNTAINS GOLF COURSE IV. Comments: ~0.75 acres vacant land with ~100 ft of road frontage on Eagle Dr to the east and a depth of ~305 ft. Association Fees; Condo Subdivision "site Condo"; Summer Tax Due: \$75.37	339 EAGLE DRIVE LEWISTON;	\$786.87	
5720	Parcel ID: 005-788-181-00; Legal Description: T28N R1E SEC 16 - UNIT 181 OF GARLAND WOODS ON THE FOUNTAINS GOLF COURSE IV. Comments: ~0.83 acres vacant land with ~110 ft road frontage on Redpine to the east, and an average depth of ~310 ft. Association Fees; Condo Subdivision "site Condo"; Summer Tax Due: \$85.21	522 RED PINE COURT LEWISTON;	\$803.31	
5721	Parcel ID: 005-788-191-00; Legal Description: T28N R1E SEC 16 - UNIT 191 OF GARLAND WOODS ON THE FOUNTAINS GOLF COURSE IV. Comments: ~0.68 acres vacant land with ~315 ft of road frontage on Redpine Ct to the west and an average depth of ~200 ft. Association Fees; Condo Subdivision "site Condo"; Summer Tax Due: \$68.80	542 RED PINE COURT LEWISTON;	\$648.80	

5722	Parcel ID: 005-792-001-00; Legal Description: T28N R1E SEC 22 - LOT 1 GARLAND WOODLANDS Comments: ~0.77 acres vacant land with ~305 ft road frontage on N Red Oak to the west and ~110 ft to the south. Roads are unfinished. Association Fees; Roads - Platted Or Easement Known, But Unimproved; Summer Tax Due: \$71.33		\$688.33	
5723	Parcel ID: 005-792-007-00; Legal Description: T28N R1E SEC 22 - LOT 7 GARLAND WOODLANDS Comments: ~0.76 acres vacant land with ~120 ft road frontage on Fieldstone to the south and a depth of ~275 ft. Roads are unfinished. Association Fees; Summer Tax Due: \$71.33		\$688.33	
5724	Parcel ID: 005-792-010-00; Legal Description: T28N R1E SEC 22 - LOT 10 GARLAND WOODLANDS Comments: ~0.78 acres vacant land with ~145 ft road frontage on Fieldstone and a depth of ~245 ft. Roads are unfinished. Association Fees; Summer Tax Due: \$71.33		\$688.33	
5725	Parcel ID: 005-792-088-00; Legal Description: T28N R1E SEC 22- LOT 88 GARLAND WOODLANDS Comments: ~0.71 acres vacant land with ~190 ft road frontage to the west and south. Roads are unfinished. Association Fees; Summer Tax Due: \$71.33		\$688.33	
5726	Parcel ID: 005-792-107-00; Legal Description: T28N R1E SEC 22 -LOT 107 GARLAND WOODLANDS Comments: ~0.89 acres vacant land with ~125 ft road frontage to the north with a depth of ~310 ft. Association Fees; Summer Tax Due: \$71.33		\$688.33	
5727	Parcel ID: 005-800-071-00; Legal Description: T28N R1E SEC 22- LOT 71 GARLAND SUMMERWOOD RIDGE Comments: ~0.21 acres vacant land with roughly 65 ft frontage on an unbuilt cul-de-sac, with an average depth of 75 ft. Association Fees; Roads - Platted Or Easement Known, But Unimproved; Summer Tax Due: \$35.64		\$524.01	
5728	Parcel ID: 005-800-098-00; Legal Description: T28N R1E SEC 22 - LOT 98 GARLAND SUMMERWOOD RIDGE Comments: ~0.19 acres vacant land with ~75 ft of road frontage and depth of ~100 ft. Roads are unfinished. Association Fees; Roads - Platted Or Easement Known, But Unimproved; Summer Tax Due: \$35.64	IRONWOOD DRIVE LEWISTON;	\$524.01	
5729	Parcel ID: 005-800-100-00; Legal Description: T28N R1E SEC 22- LOT 100 GARLAND SUMMERWOOD RIDGE Comments: ~0.17 acres vacant land with ~85 ft road frontage and a depth of ~100 ft. Roads are unfinished. Association Fees; Roads - Platted Or Easement Known, But Unimproved; Summer Tax Due: \$35.64		\$524.01	
5730	Parcel ID: 005-800-195-00; Legal Description: T28N R1E SEC 22 - LOT 195 GARLAND SUMMERWOOD RIDGE. Comments: ~0.28 acres vacant land with ~85 road frontage to the north with ~145 ft depth. Roads are unfinished. Association Fees; Roads - Platted Or Easement Known, But Unimproved; Summer Tax Due: \$35.64		\$524.01	
5731	Parcel ID: 005-800-201-00; Legal Description: T28N R1E SEC 22 - LOT 201 GARLAND SUMMERWOOD RIDGE. Comments: ~0.34 acres vacant land with ~80 ft road frontage and a depth of ~180 ft. Roads are unfinished. Association Fees; Roads - Platted Or Easement Known, But Unimproved; Summer Tax Due: \$35.64		\$524.01	
5732	Parcel ID: 005-800-274-00; Legal Description: T28N R1E SEC 22 - LOT 274 GARLAND SUMMERWOOD RIDGE. Comments: ~0.23 acres vacant land with ~70 ft of frontage to the north and a depth of ~115 ft. Roads are unfinished. Association Fees; Roads - Platted Or Easement Known, But Unimproved; Summer Tax Due: \$35.64		\$524.01	
5733	Parcel ID: 005-800-321-00; Legal Description: T28N R1E SEC 22 - LOT 321 GARLAND SUMMERWOOD RIDGE. Comments: ~0.22 acres vacant land with ~75 ft road frontage to the south and a depth of ~130 ft. Roads are unfinished. Association Fees; Roads - Platted Or Easement Known, But Unimproved; Summer Tax Due: \$35.64		\$524.01	

Oscoda (DNR)

Lot #	Lot Information	Address	Min. Bid	Sold For
10075	<p>Parcel ID: Part of 001-305-012-50; Legal Description: That part lying north of the centerline of Cherry Creek Road of the following parcel of land in the Northwest 1/4 of Section 5 T26N R2E described as beginning at the North 1/4 corner of said Section 5 running thence N89D22'43W along the North line of said Section 444.06 feet; thence S0D41'15E 806.63 feet to an iron rod near the North bank of the Au Sable River; thence S0D41'15E to the center thread of said River thence Easterly downstream along said center thread to the North and South 1/4 line of said Section 5; thence N0D43'52W along said 1/4 line to the place of beginning. Comments: The subject property is in Big Creek Township and consists of a forested 2-acre parcel located on the north side of Cherry Creek Road (on the curve) west of the Davis Road intersection about 6.5 miles northwest of Mio MI. The area is composed of rolling terrain with well drained silt-loam to sandy soils. Big Creek Township is not a zoned community. The State of MI does not own the Mineral rights to the property. There is electric power access along Cherry Creek Road. Dnr Aa; Sev Not Accurate;</p> <p>Summer Tax Due: TBA</p>		\$10500.00	
10076	<p>Parcel ID: 001-136-027-00; Legal Description: NE1/4 of the SW1/4 SE'ly of centerline of County Road Comments: The subject property is in Big Creek Township and consists of a triangular forested 0.4-acre parcel. The property is located on the south side of Loon Lake Loop Road (on the curve) between Kenesaw Road and Mount Tom Road (M33) about 7 miles north of Rose City MI, giving roughly 305 ft of road road frontage. The area is composed of hilly terrain with well drained sandy loam soils. Big Creek Township is not a zoned community. US Forest Service ownership (i.e. the Huron National Forest) surrounds the property on the south side of Look Lake Loop Road. Dnr Aa; Sev Not Accurate;</p> <p>Summer Tax Due: TBA</p>		\$600.00	
10077	<p>Parcel ID: Part of 002-136-081-00; Legal Description: SW 1/4 of the SW 1/4 Comments: The subject property is in Clinton Township and consists of a forested 40-acre parcel located on the north side of Hopkins Road (near the dead-end) west of the McCollum Road intersection about 9 miles northwest of Curran MI. The western part of the property consists of rolling terrain with well drained gravelly sand soils. The eastern part of the property has areas of poorly drained muck soils. Clinton Township is not zoned. Dnr Aa; Sev Not Accurate;</p> <p>Summer Tax Due: TBA</p>		\$45000.00	
10078	<p>Parcel ID: Parcel ID is TBD Oscoda; Legal Description: Old D & M RR across the SW 1/4 ALSO Old D & M RR across the SW1/4 of the SE1/4 Comments: The subject property is in Clinton Township and consists of a railroad corridor that is approximately 6.5-acres. The parcel is located on the north side of Dew Road east of the Weaver Road intersection about 4 miles north of Fairview MI. The railroad corridor is roughly ~2900 foot long and is surrounded by 3 private landowners. The township has not assigned a tax-id # to the property but an exclusion can be found in the adjacent private landowners' legal description. Clinton Township is not zoned. Dnr Aa; Sev Not Accurate;</p> <p>Summer Tax Due: TBA</p>		\$7200.00	
10079	<p>Parcel ID: Part of 005-009-001-00 Part of 005-008-001-00 ; Legal Description: Section 8: NE1/4 of the SE1/4 AND Section 9: NW1/4 of the SW1/4 Comments: The subject property is in Greenwood Township and consists of a forested 80-acre parcel located NW of the Griffin Road and Pine Haven Road intersection about 16 miles northwest of Mio MI. The parcel is surrounded by 12 private landowners and does not have legal road access (i.e. landlocked). The area is composed of rolling terrain with well drained sandy soils. A small portion of the northern part of the subject property has poorly drained muck soils near Wright Creek. The subject is zoned in the RC "Resource Conservation district which requires 20 acres and 660 ft. of frontage to build. Dnr Aa; Dnr Min; Sev Not Accurate;</p> <p>Summer Tax Due: TBA</p>		\$82800.00	
10080	<p>Parcel ID: Part of 005-010-001-00; Legal Description: SE1/4 of the SE1/4 Comments: The subject property is in Greenwood Township and consists of a forested 40-acre parcel located NE of the Red Oak Road and Griffin Road intersection about 14 miles northwest of Mio MI. The parcel is surrounded by 8 private landowners and does not have legal road access (i.e. landlocked). The area is composed of poorly drained muck soils. The eastern part of the property has ponded water during wet times of the year. The subject is zoned in the MDR "Moderate Density Residential district and likely cannot be built on due to the poorly drained soils. Dnr Aa; Sev Not Accurate;</p> <p>Summer Tax Due: TBA</p>		\$39600.00	

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.