

Public Land Auction

Mason, Muskegon, Oceana

August 24th, 2023

Mason, Muskegon, and Oceana Counties



Location:

Online
www.tax-sale.info

Time:

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

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





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

There are two ways to bid in our auctions:

ONLINE AT WWW.TAX-SALE.INFO

-or-

ABSENTEE BID

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

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

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

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

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

Visiting and viewing property BEFORE auction:

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

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

Entering properties (even vacant land) can be dangerous due to unknown conditions of structures and land. **You assume all liability for injuries and other damage** if you choose to visit these lands.

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

Some properties still contain the personal property of former owners (including vehicles, furnishings, appliances etc). These items are not sold at our auctions. We are only selling the real estate (land) and whatever is attached to it (buildings and other permanent fixtures).

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

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

Paying for your Auction Purchases

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

Bidding Authorization

- Online and absentee bidding requires a **\$1,000 pre-authorization hold** on a Visa, MasterCard, or Discover credit card before any bids will be accepted. Alternatively, bidders can mail in a \$1,000 certified funds deposit if a credit card is unavailable. A buyer's failure to consummate an online or absentee purchase will result in the forfeiture of this \$1,000.
 - *Your card is not charged unless you win, however the hold may reduce your available credit until it is released by your credit card issuer (usually 30 days).*

Absentee bidding

- If you do not have internet access, **you can submit an absentee bid by calling us.** You will still need to pre-authorize a \$1000 deposit on a major credit card (or mail in a \$1000 certified check deposit). Contact us at 1-800-259-7470 for more information.
 - *Your card is not charged unless you win, however the hold may reduce your available credit until it is released by your credit card issuer (usually 30 days).*

2023 AUCTION SCHEDULE

All Auctions are ONLINE ONLY

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

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

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

Rules and Regulations

1. Registration

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

2. Properties Offered

A. Overview

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

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

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

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

B. Know What You Are Buying

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

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

C. Reservations

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

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

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

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

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

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

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

3. Bidding

A. Overview

Live Bidding Auctions:

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

i. Advance Bidding

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

ii. Active Bidding

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

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

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

Sealed Bid Auctions:

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

B. Starting Bid Price

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

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

C. Bid Increments

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

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

D. Eligible Bidders

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

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

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

E. Absentee Bidding

Prospective bidders who do not have internet access or who are otherwise unable to bid on their own may bid by Absentee bid. Absentee bidders must meet all eligibility and other requirements of these Rules and Regulations. Absentee bids will be accepted in increments up to the amount pre-approved by the absentee bidder. Absentee bids require a \$1,000 pre-authorization on a major credit card or a \$1,000 deposit before the bid will be accepted. Absentee bids must be submitted 48 hours prior to the date of the auction by calling 1-800-259-7470.

F. Auction Location

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

G. Bids are Binding

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

H. Limitations on Bidding

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

I. Attempts to Bypass These Rules and Regulations

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

4. Terms of Sale

A. Payment

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

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

B. Refund Checks

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

C. Dishonored Payment

A buyer whose payment is dishonored for any reason will have their sale cancelled and will be assessed liquidated damages in the amount of \$1000. Seller may retain any portion of the purchase price which was tendered and not dishonored up to \$1000 to apply toward such liquidated damages assessment. Seller may collect any remaining unpaid liquidated damages assessment using the deposit described in paragraph 1 above.

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

Any buyer who fails to consummate a purchase for any reason will be banned from bidding at all future land auctions.

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

D. Eligible Buyers

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

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

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

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

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

E. Sale to Entities

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

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

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

F. Cancellation Policy

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

G. Property Transfer Affidavit

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

5. Purchase Receipts

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

6. Title Being Conveyed

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

7. Special Assessments

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

8. Possession of Property

A. Possession Pending Deed Delivery

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

on the site other than:

I. Securing the Property

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

II. Assessing Potential Contamination

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

B. Occupied Property

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

9. Additional Conditions

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

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

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

10. Deeds

A. Deed Execution and Delivery

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

B. Restrictive Covenants

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

11. Property Taxes & Other Fees

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

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

12. Other

A. Personal Property

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

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

B. Mineral Rights

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

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.

Mason

Lot #	Lot Information	Address	Min. Bid	Sold For
4500	<p>Parcel ID: 001-010-007-00; Legal Description: E 150 FT OF N 400 FT OF W 989.5 FT OF NW 1/4 OF NE 1/4 SUBJ TO R/W FOR RD ON N SIDE. SEC 10 T18N R17W 1.37 A M/L Comments: Mid-late century construction tri-level wood frame home just east of Stiles Road and north of US 10. There is an odd addition to the front of the home that might have been more logical to put out back ... but that's semantics. 1.37 acre parcel is generally dry, open and level. Inside, it becomes apparent that this was most recently used as an Adult Foster Care home. There are seven bedrooms and at least three baths. All three levels are finished. Natural gas hot water boiler heat with 4 zones. There is freeze damage evident to the boiler system circulating pumps, and we assume there will be damage in the radiating system as well. Ceiling down in one bedroom appears to probably be the result of heating system leak as opposed to roof leaks. The roof is older but appears solid. Attached garage. If you need SPACE, this one is for you. It has all the charm of a college dorm room, but there is plenty of space here. Freeze Damage; Personal Property; Summer Tax Due: \$871.09</p>	1859 W HANSEN RD SCOTTVILLE;	\$9705.64	
4501	<p>Parcel ID: 001-018-080-00; Legal Description: N 200 FT OF S 608.7 FT OF W 408.7 FT OF SW 1/4 OF SW 1/4, EXC HWY R/W ON W SIDE.BEING PART OF SW 1/4 OF SW 1/4. SEC 18 T18N R17W 1.87 A M/L Comments: Modern construction raised ranch on block foundation and crawlspace. Has not been well maintained. Siding at one rear corner is melted ... we thought from a housefire, but there is no sign of fire damage inside other than a little bit of paint in that corner. We assume the source of heat was exterior. Inside there is a family of cats that has taken up residence. The home and yard is cluttered and a little messy but not horrible. A little elbow grease and it would be put back together. We found several doors and windows wide open ... unsure how long they've been like that. Some utilities are still active, so they haven't been gone for long. Three bedrooms and a bath. Generous 1.87 acre yard. There is an outbuilding here that is falling down and needs to be removed. Porches and decks are in decay and need replacement. This would be a good flip project! Personal Property; Summer Tax Due: \$1,126.05</p>	332 S MEYERS RD LUDINGTON;	\$4031.78	
4502	<p>This lot is a "bundle" comprised of 2 parcels</p> <p>(1 of 2) Parcel ID: 007-220-265-00; Legal Description: HAMLIN LAKE ESTATES NO. 1 LOTS 14, 15 & 16, BLOCK 23. Comments: This sale includes two tax parcels, containing as total of 5 platted lots near Hamlin Lake, north of Ludington. Nicely wooded property on a county maintained gravel road.</p> <p>(2 of 2) Parcel ID: 007-220-266-00; Legal Description: HAMLIN LAKE ESTATES NO. 1 LOTS 17 & 18, BLOCK 23. Comments: This sale includes two tax parcels, containing as total of 5 platted lots near Hamlin Lake, north of Ludington. Nicely wooded property on a county maintained gravel road. Summer Tax Due: \$118.42</p>	Linden Road; ;	\$1783.06	
4504	<p>Parcel ID: 007-220-521-00; Legal Description: HAMLIN LAKE ESTATES NO. 1 LOT 24 BLOCK 50 Comments: This is a single lot in Hamlin Lake Estates #1. It is too small to support construction without additional land, but would make a nice addition to a neighboring parcel Unbuildable Lands / Too Small; Summer Tax Due: \$27.45</p>	W. Victory Drive;	\$420.86	
4505	<p>Parcel ID: 011-016-021-00; Legal Description: W 110 FT OF E 338.31 FT OF S 468 FT OF E 1/2 OF W 1/2 OF SE 1/4, EXC HWY R/W ONS SIDE. SEC 16 T17N R17W. 1.15 A. M/L. Comments: 1.18 acre parcel on Meisenheimer Road just west of Stiles Road. Surrounded by croplands and a wind farm, there is a house nestled back in the trees here. Does NOT include the barn to the west. This structure has not been occupied in a while we would guess. Maybe 10 years or more. The rear porch has collapsed and should be removed. The rest of the structure is pretty solid and straight and worthy of a rehab. Front porch has localized leaks, but the rest is fairly merchantable and has a newer architectural grade shingle. The electrical, heating, windows, doors and kitchen/bath all need redo. 3 small bedrooms upstairs and one down. This home has potential in the right hands. There is a wind turbine (windmill) about 600 feet to the rear, but we escaped cancer-free. Someone was shooting a gun pretty close-by the whole time we were there ... must have had a lot of ammo to get rid of. No mailbox. Power meter gone. Most of the windows are open to the elements. Consider this a shell. Power service has been dropped by the utility provider Summer Tax Due: \$218.06</p>	2648 W MEISENHEIMER RD LUDINGTON;	\$3467.43	

4506	<p>This lot is a "bundle" comprised of 2 parcels</p> <p>(1 of 2) Parcel ID: 012-500-021-00; Legal Description: PART 500 019 00 NEW 1982 OAK OPENINGS E 12.5 FT OF LOT 20 LOTS 21, 28 & 29 E 17 FT OF LOT 30 BLK 48 EXC TALLMAN LAKE RD R/W Comments: Small, wood frame mid-century lake cottage on Tallman Lake. Waterfront on the north end of the lake, bundled with an adjacent parcel for a total ~0.50 acres. Two bedrooms, 1 full bath with shower stall and a second with a tub/shower. There is a localized roof leak on the front porch, but not a major repair. Generally clean and very straight and solid. According to a neighbor, this one has been vacant for nine years. Quiet neighborhood with many summer residents. Personal Property;</p> <p>(2 of 2) Parcel ID: 012-500-027-00; Legal Description: OAK OPENINGS LOT 27 BLOCK 48 EXC TALLMAN LAKE RD R/W Comments: Small vacant lot ~0.08 acres with frontage on Tallman Lake. Summer Tax Due: \$290.05</p>	2283 N TALLMAN LAKE RD FOUNTAIN; N Tallman Lake Road;	\$4988.29	
4508	<p>Parcel ID: 014-219-019-00; Legal Description: SPLIT 1982 BASS LAKE PARK LOTS 19 & 20 BLOCK 19 Comments: Parcel has no improved road access. This is in a protected dune region and no improvements or construction is allowed. Hillside terrain. Unbuildable Lands / Too Small; Terrain Challenged; Roads - None Known (Possibly Landlocked); Summer Tax Due: \$73.30</p>	Calla Road (unimproved);	\$1296.55	
4509	<p>Parcel ID: 042-200-054-00; Legal Description: ASSESSORS PLAT OF THE VILLAGE OF FREESOIL LOT 54 PREVIOUSLY ASSESSED AS 042-622-001-00 F-845-1 VILLAGE OF FREESOIL BY H. C. TALLMAN COMM ON S LN OF SEC 22 - 14 RDS E OF SW COR OF SEC 22 TH N 12 RDS W 2 1/2 RDS S 12 RDS E 2 1/2 RDS TO POB SEC 22 T20N R16W Comments: Itsy bitsy, teenie tiny little one bedroom house in Freesoil. It's so small you can heat it with a candle, but it has a modern forced air bottle gas furnace if you need extra heat. Some newer plumbing. Floors and roof have some bows and weaves but appear to be generally solid. Really a dirty one and needs to be emptied and given a good cleaning. Well and septic. 100A breaker box. Man-eating spiders in the basement. Personal Property; Summer Tax Due: \$190.40</p>	2432 E MICHIGAN ST FREE SOIL;	\$2868.29	
4510	<p>Parcel ID: 052-180-026-00; Legal Description: PART 180 001 00 NEW 1985 EVERGREEN PARK SUBDIVISION ANNEX LOT 26 Comments: Parcel is at the NE corner of the intersection of Evergreen and Gay Streets in Scottville. Dense, brushy growth. Topographical maps indicate that this is uplands and dry, but you may want to verify that with a physical inspection. Roughly 10,000 square feet which may or may not meet size requirements for home construction. The extensions of the streets to the east and north were never improved, but there is access from the existing roads. Check with the zoning folks to be sure your use is permitted here. Summer Tax Due: \$62.39</p>	Evergreen @ Gay Streets. Scottville.;	\$1017.73	

Muskegon

Lot #	Lot Information	Address	Min. Bid	Sold For
5200	Parcel ID: 04-355-055-0016-00; Legal Description: BLUE LAKE TOWNSHIP FRUITVALLEY ADDITION TO FRUITVALE LOT 16 BLK 55 SEC 17 T12N R16W Comments: ~0.05 Acre Vacant lot with no known road access. Likely too small to build. Roads - None Known (Possibly Landlocked); Unbuildable Lands / Too Small; Summer Tax Due: \$1.17	RUSSELL RD WHITEHALL;	\$401.50	
5201	Parcel ID: 04-530-011-0068-00; Legal Description: BLUE LAKE TOWNSHIP SUPERVISOR'S PLAT TO OF LAKEVIEW ADDITION TO FRUITVALE LOTS 68 & 69 BLK 11 SEC 3 T12N R16W Comments: Approximately 50 x 100 lot surrounded by undeveloped woods. Good purchase for an adjacent property owner. Summer Tax Due: \$3.57	KOPS RD HOLTON;	\$431.59	
5202	Parcel ID: 07-030-400-0018-00; Legal Description: DALTON TOWNSHIP SEC 30 T11N R16W S 482 FT OF N 984 FT OF THAT PART OF NE 1/4 OF SE 1/4 OF SEC 30 LY ELY OF C&O RR PROPERTY Comments: Mobile home in the country with a couple of out buildings. Does not seem occupied but frequented.~2.92 Acres. Dnvi; Personal Property; Mobile Home; Summer Tax Due: \$376.20	3297 AUTOMOBILE RD MUSKEGON;	\$4058.94	
5205	Parcel ID: 07-560-000-0006-00; Legal Description: DALTON TOWNSHIP PLAT OF LONE OAK SUB'D LOT 6 SEC 19 T11N R16W SUBJ TO CONSUMERS ESMT L/P 4158/393 Comments: ~0.17 Acre vacant subdivision lot in Dalton Twp. Consult with local zoning official as to use. Summer Tax Due: \$34.64	W BARD RD MUSKEGON;	\$1107.33	
5206	Parcel ID: 07-641-000-0014-00; Legal Description: DALTON TOWNSHIP NEW HORIZON ESTATES NO 1 LOT 14 SEC 7 T11N R16W Comments: Older roof over mobile home and large block garage. Dnvi; Mobile Home; Summer Tax Due: \$87.53	5985 AUTOMOBILE RD TWIN LAKE;	\$1688.87	
5207	Parcel ID: 07-643-000-0050-00; Legal Description: DALTON TOWNSHIP NEW HORIZON ESTATES NO 3 LOT 50 SEC 7 T11N R16W Comments: OCCUPIED mobile home on ~0.58 Acres in Dalton Twp. Short drive to Muskegon. Mobile Home; Occupied; Dnvi; Personal Property; Summer Tax Due: \$383.42	6020 HORIZON DR TWIN LAKE;	\$5390.86	
5208	Parcel ID: 07-645-000-0080-00; Legal Description: DALTON TOWNSHIP NEW HORIZON ESTATES NO 5 LOTS 80 & 81 SEC 7 T11N R16W Comments: OCCUPIED Mobile home that needs some work. Shed has some issues. Mobile Home; Dnvi; Occupied; Personal Property; Summer Tax Due: \$229.82	6154 MEEUWENBERG DR TWIN LAKE;	\$3668.20	
5209	Parcel ID: 10-023-100-0029-00; Legal Description: MUSKEGON CHARTER TOWNSHIP SEC 23 T10N R16W THAT PART OF E 1/4 OF SE 1/4 OF NW 1/4 OF SEC 23 LYING EAST OF LOTS 16 & 17 MARQUETTE MANOR NO.1 AND BETWEEN THE N LINE OF LOT 16 AND THE S LN OF LOT 17 IF EXTENDED EAST TO THE NORTH AND SOUTH 1/4 LINE OF SD SEC 23 Comments: ~0.59 Acre Vacant Lot between a subdivision and a secondary road. ~188' of frontage on S Walker Rd and depth of ~140'. Summer Tax Due: \$20.34	S WALKER RD MUSKEGON;	\$832.27	
5210	Parcel ID: 10-190-000-0001-20; Legal Description: MUSKEGON CHARTER TOWNSHIP SEC 6 T10N R16W SUPRVR'S PLAT OF BIDDLE LAND THE W 198.589 FT OF E 298.58 FT LOT 1 Comments: Large lot in Muskegon Township with a creek running through it. ~198' of frontage on W River Rd and depth of ~636'. Slope and wetlands may be an issue for building, consult with local zoning and building authorities. Wetland Indicators; Terrain Challenged; Summer Tax Due: \$45.96	W RIVER RD MUSKEGON;	\$1156.22	
5211	Parcel ID: 10-262-000-0085-00; Legal Description: MUSKEGON CHARTER TOWNSHIP SEC 23 T10N R16W DANGL PARK LOT 85 & S 7 FT OF LOT 86 Comments: ~0.82 Acre Vacant lot in a subdivision. ~139' of frontage on S Woodland St and depth of ~256'. Small stream running through south side of property. Consult with local building authority as to potential use. Vul - Vacant Urban Lot; Summer Tax Due: \$42.30	S WOODLAND ST MUSKEGON;	\$11921.87	

5212	Parcel ID: 10-610-000-0065-00; Legal Description: MUSKEGON CHARTER TOWNSHIP SEC 22 T10N R16W MARQUETTE GARDENS LOT 65 Comments: OCCUPIED One story house in Muskegon Township. Newer roof and windows. Garage was converted into living space. Lots of personal property outside of the house. Dnvi; Occupied; Personal Property; Summer Tax Due: \$225.97	2318 WESLEY AVE MUSKEGON;	\$15667.61	
5214	Parcel ID: 11-021-300-0022-00; Legal Description: EGELSTON TOWNSHIP SEC 21 T10N R15W ONE SQ AC OF LAND IN SW COR OF SW 1/4 EXC BEG AT A POINT 50 FT N & 33 FT E OF SW COR OF SD SEC TH N 15 FT TH SELY 15 FT TO A POINT 15 FT E OF POB TH W 15 FT TO POB Comments: Condemned restaurant that has been home to squatters (not licensed for camping). Some roof leaks, soffit is bad. Large lot on busy corner. Hot dog combo offer no longer valid. ~0.78 Acres on high traffic road. Condemned; Roof Issues; Personal Property; Dnvi; Summer Tax Due: \$926.33	5624 E APPLE AVE MUSKEGON;	\$21183.07	
5215	Parcel ID: 11-027-100-0020-50; Legal Description: EGELSTON TWP SEC 27 T10N R15W S 20FT OF N 1500 FT OF THE E 200 FT OF THE W 433 FT OF W 1/2 OF THE W 1/2 OF SD SEC Comments: 20' wide by 190' deep sliver of property between 4 parcels. No known legal road access. Best bought by one of the neighboring property owners. Roads - None Known (Possibly Landlocked); Unbuildable Lands / Too Small; Summer Tax Due: \$58.62	S HILTON PARK RD MUSKEGON;	\$1291.26	
5218	Parcel ID: 11-505-000-0012-00; Legal Description: EGELSTON TOWNSHIP LOT 12 ROBERTS WOLF LAKE SUB'D. Comments: OCCUPIED Single story just up the street from Oakridge school campus. Newer windows. Occupied; Dnvi; Personal Property; Summer Tax Due: \$205.27	5775 HALL RD MUSKEGON;	\$2564.10	
5219	Parcel ID: 11-640-000-0027-00; Legal Description: EGELSTON TOWNSHIP LOT 27 PLAT OF WOLF LAKE MANOR Comments: OCCUPIED One story with two car attached garage. Older windows. Newer siding and roof. Dnvi; Occupied; Personal Property; Summer Tax Due: \$421.90	5678 LEONA AVE MUSKEGON;	\$5244.45	
5220	Parcel ID: 12-010-400-0008-00; Legal Description: MOORLAND TOWNSHIP SEC 10 T10N R14W W 1/2 OF W 5 A OF S 1/2 OF S 1/2 OF SE 1/4 Comments: Small condemned one story mobile home with three sheds on ~2.40 acres. Nice property with stream running through the back portion. Condemned; Dnvi; Summer Tax Due: \$241.15	11614 WHITE RD RAVENNA;	\$4143.19	
5221	Parcel ID: 12-028-300-0006-10; Legal Description: MOORLAND TOWNSHIP SEC 28 T10N R14W W 330 FT OF E 660 FT OF SE 1/4 OF SW 1/4 Comments: OCCUPIED Double wide in Moorland Township. Mobile unit seems in good shape. Two out buildings for storage. Nice ~9.75 acre parcel with small stream running through the back of the parcel. Dnvi; Occupied; Personal Property; Mobile Home; Summer Tax Due: \$586.34	10700 E LAKETON AVE RAVENNA;	\$6335.20	
5226	Parcel ID: 24-128-300-0027-00; Legal Description: CITY OF MUSKEGON SEC 28 T10N R16W S 74 FT OF N 99 FT OF W 132 FT OF E 165 FT OF S 1/2 OF SW 1/4 OF SW 1/4 Comments: OCCUPIED older house needs some work for residence or investment potential. A few blocks from Oakview Elementary in the Muskegon Oakview Neighborhood. ~0.20 Acres. Occupied; Dnvi; Personal Property; Summer Tax Due: \$231.01	1707 MADISON ST MUSKEGON;	\$3079.57	

5231	<p>This lot is a "bundle" comprised of 2 parcels</p> <p>(1 of 2) Parcel ID: 24-205-061-0001-00; Legal Description: CITY OF MUSKEGON REVISED PLAT OF 1903 N 80 FT OF E 15.5 FT LOT 2 & N 80 FT LOT 1 BLK 61 EXC E 40 FT 8 IN LOT 1 Comments: OCCUPIED Corner of Allen and Getty, fixer upper or investment property. House with adjacent lot, all fenced in. Two parcels and auction lots are included in this sale Needs a roof. ~0.11 acres. Angell Neighborhood. Dnvi; Occupied; Personal Property; Roof Issues;</p> <p>(2 of 2) Parcel ID: 24-205-061-0002-00; Legal Description: CITY OF MUSKEGON REVISED PLAT OF 1903 THAT PRT LOT 2 BLK 61 DESC AS FOL BEG @ POINT OF INT E LN SEC 20 T10N R16W & S LN ALLE AVE TH W ALG S LN ALLE AVE 114.50 FT TO POB TH CONT W ALG S LN SD ALLEN AVE 39.14 FT TH S PAR WITH E LN SD SEC 20 132.35 FT TH E PAR WITH E LN SD SEC 20 132.35 FT TO POB Comments: ~0.08 Acre Vacant Lot in City of Muskegon Vul - Vacant Urban Lot;</p> <p>Summer Tax Due: \$181.46</p>	785 ALLEN AVE MUSKEGON; 777 ALLEN AVE MUSKEGON;	\$3467.69	
5235	<p>Parcel ID: 24-205-210-0012-00; Legal Description: CITY OF MUSKEGON REVISED PLAT 1903 LOT 12 BLK 210 Comments: 1 1/2 story house that needs some attention. Some newer windows, detached one stall garage. Located in the Angell Neighborhood. ~0.20 acres. Dnvi;</p> <p>Summer Tax Due: \$242.43</p>	937 EMERALD ST MUSKEGON;	\$4888.09	
5238	<p>Parcel ID: 24-205-279-0004-00; Legal Description: CITY OF MUSKEGON REVISED PLAT OF 1903 S 50 FT LOT 4 BLK 279 Comments: OCCUPIED two story fixer upper close to new middle school under construction. Decent roof, needs updated windows and siding and foundation work on the front. Located in the McLaughlin Neighborhood. Dnvi; Occupied; Personal Property;</p> <p>Summer Tax Due: \$184.77</p>	1526 JIROCH ST MUSKEGON;	\$2971.58	
5240	<p>Parcel ID: 24-232-004-0011-00; Legal Description: CITY OF MUSKEGON DESC AS PARCEL C ON DEED 3734/785 DENNIS SMITH & COS SOUTH SIDE ADD LOTS 11 & 12 BLK 4 & W 1/2 VAC ALLEY ABUTTING LOT 11 Comments: Newer construction, large overhead door, air conditioned. Two service doors. SEV may not yet reflect the building on this property. ~0.30 Acres Dnvi; Occupied; Personal Property;</p> <p>Summer Tax Due: \$673.05</p>	1984 JEFFERSON ST MUSKEGON;	\$6933.97	
5241	<p>Parcel ID: 24-232-009-0011-00; Legal Description: CITY OF MUSKEGON DESC AS PRT OF PARCEL O ON DEED 3734/785 DENNIS SMITH & COS SOUTHSIDE ADD LOTS 6-8 BLK 10 INCL W 1/2 THAT PORTION VAC 5TH ST & E 1/2 VAC ALLEY ADJ TH'TO EXC THAT PRT LOT 8 CONVEYED TO MUSKEGON GRAND RAPIDS & IN RR CO BY 119/167 ALSO PRT PARCEL N ON DEED 3734/785 DESC AS DENNIS SMITH & COS SOUTHSIDE ADD LOTS 10 TO 18 INCL BLK 9 INC E 1/2 PORTION VAC 5TH ST ADJ EXC THAT PART USED FOR RR PURPOSES ON LOT 10 BLK 9 DESC PARCEL S ON DEED 3741/162 DESC AS DENNIS SMITH COS SOUTHSIDE ADD Comments: ~3 Acre Large overgrown industrial parking lot (old SPX lot). Vul - Vacant Urban Lot;</p> <p>Summer Tax Due: \$751.62</p>	155 W HOLBROOK AVE MUSKEGON;	\$15009.87	
5242	<p>Parcel ID: 24-255-003-0019-00; Legal Description: CITY OF MUSKEGON EAST LAWN SUB DIV OF BLKS 3-4 & 5 R P EASTONS 2ND SUB DIV LOTS 19-20 & S 1/2 LOT 21 BLK 3 Comments: OCCUPIED Generally solid one story house with fixer upper potential. Marsh Field area. ~0.30 acres. Dnvi;</p> <p>Summer Tax Due: \$225.31</p>	1955 DYSON ST MUSKEGON;	\$6408.56	
5243	<p>Parcel ID: 24-440-002-0019-00; Legal Description: CITY OF MUSKEGON HUIZENGAS ADD LOT 19 BLK 2 Comments: OCCUPIED Single story in Oakview neighborhood, just down the street from the elementary school. Good potential for residence or fixer upper investment property. ~0.11 acres. Occupied; Personal Property; Dnvi;</p> <p>Summer Tax Due: \$484.27</p>	1760 MADISON ST MUSKEGON;	\$5359.21	
5244	<p>Parcel ID: 24-611-000-0358-00; Legal Description: CITY OF MUSKEGON URBAN RENEWAL PLAT NO 2 LOT 358 Comments: OCCUPIED 1 1/2 story house with attached garage. Fenced in yard in Marquette Neighborhood, near the elementary school. Good potential for residence or investment property. Dnvi; Occupied; Personal Property;</p> <p>Summer Tax Due: \$385.11</p>	1295 JAMES AVE MUSKEGON;	\$5610.34	
5245	<p>Parcel ID: 24-613-000-0852-00; Legal Description: CITY OF MUSKEGON URBAN RENEWAL PLAT NO 4 LOT 852 Comments: Good fixer upper for residency or investment. ~0.25 acres.</p> <p>Summer Tax Due: \$219.61</p>	1322 ADAMS AVE MUSKEGON;	\$4173.12	

5247	Parcel ID: 24-796-001-0005-10; Legal Description: CITY OF MUSKEGON TERRACE ST ADD LOT 5 EX W 84 FT BLK 1 Comments: Check with local zoning as to buildable. Otherwise it may be a good purchase for neighboring property owners. Marsh Field area, ~0.08 acres. Vul - Vacant Urban Lot; Summer Tax Due: \$11.71	1933 TERRACE ST MUSKEGON;	\$593.97	
5249	Parcel ID: 26-185-104-0001-20; Legal Description: CITY OF MUSKEGON HEIGHTS PLAT OF CITY OF MUSKEGON HEIGHTS BLK 104 S 50 FT OF BLK 104 Comments: House will need major work before it is livable. Small house, wide open. ~0.14 acres. Dnvi; Summer Tax Due: \$532.85	2344 MANZ ST MUSKEGON HEIGHTS;	\$2978.36	
5250	Parcel ID: 26-185-114-0013-00; Legal Description: CITY OF MUSKEGON HEIGHTS PLAT OF CITY OF MUSKEGON HEIGHTS BLK 114 LOT 13 Comments: Dilapidated and Condemned House on Howden St in Muskegon Heights. Overgrown and large holes in the roof, open to the elements. House might be beyond repair. ~0.14 acres. Dnvi; Condemned; Summer Tax Due: \$100.26	2444 HOWDEN ST MUSKEGON HEIGHTS;	\$3045.83	
5251	Parcel ID: 26-185-115-0020-00; Legal Description: CITY OF MUSKEGON HEIGHTS PLAT OF CITY OF MUSKEGON HEIGHTS BLK 115 LOT 20 Comments: Vacant lot in east Muskegon Heights. ~0.14 acres. Vul - Vacant Urban Lot; Summer Tax Due: \$108.05	2416 REYNOLDS ST MUSKEGON HEIGHTS;	\$949.01	
5252	Parcel ID: 26-185-138-0009-00; Legal Description: CITY OF MUSKEGON HEIGHTS PLAT OF CITY OF MUSKEGON HEIGHTS BLK 138 LOT 9 Comments: Vacant lot next to a place with good tamales. ~0.14 Acres. Vul - Vacant Urban Lot; Summer Tax Due: \$63.10	2531 EIGHTH ST MUSKEGON HEIGHTS;	\$574.27	
5253	Parcel ID: 26-185-141-0012-00; Legal Description: CITY OF MUSKEGON HEIGHTS PLAT OF CITY OF MUSKEGON HEIGHTS BLK 141SW 25 FT OF KANITZ STREET ADJOINING LOT 12 BLK 141 EXCEPT A STRIP OF LAND 8 FT WIDE OFF THE NE SIDE & EXTENDING FROM N LINE OF SHERMAN BLVD TO W SIDE OF ALLEY IN BLK 141 IF SAID ALLEY EXTENDED THROUGH SAID KANITZ STREET--VACATED BY THE CITY COUNCIL JULY 21, 1934- AND ENTIRE LOT 12 Comments: The former Tatra Hall, large former fraternal building on the corner of Sixth and Sherman Blvd. The parcel does NOT include the parking lot to the north. Gratulujem!! (Slovak for congrats) Brick exterior, includes storage shed. ~0.48 acres, zoned commercial. Dnvi; Summer Tax Due: \$2,696.25	2526 SIXTH ST MUSKEGON HEIGHTS;	\$9763.34	
5256	Parcel ID: 26-185-219-0008-00; Legal Description: CITY OF MUSKEGON HEIGHTS PLAT OF CITY OF MUSKEGON HEIGHTS BLK 219 LOT 8 Comments: Small one story house. Holes in roof at porch. Front steps crumbling. Recently if not currently occupied. ~0.14 acres. Occupied; Personal Property; Dnvi; Roof Issues; Summer Tax Due: \$736.86	2829 NINTH ST MUSKEGON HEIGHTS;	\$3973.28	
5257	Parcel ID: 26-185-220-0005-00; Legal Description: CITY OF MUSKEGON HEIGHTS PLAT OF CITY OF MUSKEGON HEIGHTS BLK 220 LOT 5 Comments: 1 1/2 story with new siding and windows, repaired roof. Fixer upper for residential or investment opportunity. Muskegon Heights west neighborhood, ~0.14 acres. Dnvi; Summer Tax Due: \$647.69	2917 NINTH ST MUSKEGON HEIGHTS;	\$3538.58	
5258	Parcel ID: 26-185-220-0017-00; Legal Description: CITY OF MUSKEGON HEIGHTS PLAT OF CITY OF MUSKEGON HEIGHTS BLK 220 LOT 17 Comments: OCCUPIED Single story with detached one stall garage. Roof seems okay, siding and windows older but intact. Fixer upper for residential or investment opportunity. Muskegon Heights west neighborhood, ~0.14 acres. Occupied; Personal Property; Dnvi; Summer Tax Due: \$689.37	2912 PARK ST MUSKEGON HEIGHTS;	\$3738.88	
5259	Parcel ID: 26-185-223-0017-00; Legal Description: CITY OF MUSKEGON HEIGHTS PLAT OF CITY OF MUSKEGON HEIGHTS BLK 223 LOT 17 Comments: Two story house with roof, siding, and windows issues. ~0.14 acres. Dnvi; Roof Issues; Summer Tax Due: \$621.45	2912 SEVENTH ST MUSKEGON HEIGHTS;	\$2505.18	
5260	Parcel ID: 26-185-225-0011-00; Legal Description: CITY OF MUSKEGON HEIGHTS PLAT OF CITY OF MUSKEGON HEIGHTS BLK 225 LOT 11 Comments: Vacant lot, corner of Fifth and Summit. Vul - Vacant Urban Lot; Summer Tax Due: \$79.14	2936 FIFTH ST MUSKEGON HEIGHTS;	\$661.29	

5261	Parcel ID: 26-185-226-0017-00; Legal Description: CITY OF MUSKEGON HEIGHTS PLAT OF CITY OF MUSKEGON HEIGHTS BLK 226 LOT 17 Comments: Occupied, at least by dogs. 1 1/2 story with some newer windows. Muskegon Heights Central City area, ~0.14 acres. Beware Of Dog; Dnvi; Occupied; Personal Property; Summer Tax Due: \$661.98	2912 JEFFERSON ST MUSKEGON HEIGHTS;	\$3232.07	
5262	Parcel ID: 26-185-237-0034-00; Legal Description: CITY OF MUSKEGON HEIGHTS PLAT OF CITY OF MUSKEGON HEIGHTS BLK F LOT 34 & 35 Comments: Approximately 50 feet of storefront, back of the building needs work. Downtown Muskegon Heights business district. Two stories for apartments or live/work (consult with local zoning). Had been used as a gym. Dnvi; Personal Property; Summer Tax Due: \$511.03	68 E BROADWAY AVE MUSKEGON HEIGHTS;	\$2872.00	
5263	Parcel ID: 26-280-014-0004-00; Legal Description: CITY OF MUSKEGON HEIGHTS ERWIN & KEATING'S ADD'N BLK 14 S 33 FT OF LOT 4 Comments: Burned out condemned house, may not be worth repairing. Dnvi; Condemned; Fire Damage; Summer Tax Due: \$49.47	2141 SIXTH ST MUSKEGON HEIGHTS;	\$1300.25	
5266	Parcel ID: 26-415-068-0023-00; Legal Description: CITY OF MUSKEGON HEIGHTS HOVEY'S ADD'N BLK 68 LOT 23 Comments: That is not a "daylight roof". House is open to the elements and may not be worth repairing. ~0.13 acres. Condemned; Fire Damage; Dnvi; Summer Tax Due: \$237.76	2204 BAKER ST MUSKEGON HEIGHTS;	\$2993.57	
5268	Parcel ID: 26-615-006-0004-00; Legal Description: CITY OF MUSKEGON HEIGHTS MONA HEIGHTS BLK 6 LOT 4 Comments: Vacant lot in Muskegon Heights Crescent Neighborhood Vul - Vacant Urban Lot; Personal Property; Summer Tax Due: \$85.05	3313 HOYT ST MUSKEGON HEIGHTS;	\$806.70	
5270	Parcel ID: 26-635-256-0010-00; Legal Description: CITY OF MUSKEGON HEIGHTS BLK 256 LOT 10 MUSKEGON IMPROVEMENT CO'S ANNEX #1 Comments: Vacant lot in Muskegon Heights Edgewood Neighborhood Vul - Vacant Urban Lot; Summer Tax Due: \$75.62	403 E COLUMBIA AVE MUSKEGON HEIGHTS;	\$928.76	
5271	Parcel ID: 26-636-234-0014-00; Legal Description: CITY OF MUSKEGON HEIGHTS BLK 234 LOT 14 MUSKEGON IMPROVEMENT CO. ANNEX #2 Comments: OCCUPIED, tree growing through porch, older roof and siding. Muskegon Heights West Neighborhood, ~0.14 acres. Dnvi; Occupied; Personal Property; Summer Tax Due: \$570.48	2824 GLADE ST MUSKEGON HEIGHTS;	\$2407.25	
5272	Parcel ID: 26-636-235-0017-00; Legal Description: CITY OF MUSKEGON HEIGHTS BLK 235 LOT 17 MUSKEGON IMPROVEMENT CO. ANNEX #2 Comments: OCCUPIED Very small house (garage?) in Muskegon Heights West Neighborhood Dnvi; Occupied; Personal Property; Summer Tax Due: \$124.26	2912 GLADE ST MUSKEGON HEIGHTS;	\$845.06	
5273	Parcel ID: 26-650-010-0047-00; Legal Description: CITY OF MUSKEGON HEIGHTS OAK PARK ADD'N BLK 10 LOTS 47 & 48 Comments: Condemned house, bad roof, broken windows... Roof Issues; Summer Tax Due: \$519.05	2100 JARMAN ST MUSKEGON HEIGHTS;	\$2906.27	
5275	Parcel ID: 26-770-009-0027-00; Legal Description: CITY OF MUSKEGON HEIGHTS CHAS M STEELE'S SUB'D BLK 9 LOTS 27 & 28 Comments: OCCUPIED small house on Jefferson that appears to be in good shape. Sits on ~0.12 acres. A little TLC and would be good for residency or investment property. Occupied; Dnvi; Summer Tax Due: \$320.79	3124 JEFFERSON ST MUSKEGON HEIGHTS;	\$1944.52	
5276	Parcel ID: 26-770-012-0001-00; Legal Description: CITY OF MUSKEGON HEIGHTS CHAS M STEELE'S SUB'D BLK 12 LOTS 1 & 2 Comments: OCCUPIED house with detached one stall garage on Jefferson St in Muskegon Heights. ~0.12 Acres. Roof is quite fuzzy and need repairs. Fixer upper potential for residence or investment. Please consult with local building officials as to potential use prior to bidding Occupied; Dnvi; Summer Tax Due: \$759.66	3101 JEFFERSON ST MUSKEGON HEIGHTS;	\$4077.32	

5277	Parcel ID: 26-770-021-0019-00; Legal Description: CITY OF MUSKEGON HEIGHTS CHAS M STEELE'S SUB'D BLK 21 LOTS 19 20 EXC W 42 FT THEREOF Comments: OCCUPIED two story house on Fifth St in Muskegon heights Bethlehem Park Neighborhood that needs a lot of work. From observation, it appears the roof, windows, siding all need attention. Debris around the exterior as well. Please consult with local building officials as to potential use prior to bidding Occupied; Dnvi; Summer Tax Due: \$474.65	3037 FIFTH ST MUSKEGON HEIGHTS;	\$2694.60	
5278	Parcel ID: 26-770-033-0017-00; Legal Description: CITY OF MUSKEGON HEIGHTS CHAS M STEELE'S SUB'D BLK 33 LOTS 17 & 18 Comments: OCCUPIED 1 1/2 story home. Sits on ~0.12 Acres. It appears that the siding needs attention. Could be a fixer upper for residence or investment. Please consult with local building officials as to potential use prior to bidding Dnvi; Occupied; Summer Tax Due: \$873.57	3200 HIGHLAND ST MUSKEGON HEIGHTS;	\$4640.06	
5279	Parcel ID: 26-770-035-0001-00; Legal Description: CITY OF MUSKEGON HEIGHTS CHAS M STEELE'S SUB'D BLK 35 LOTS 1,2 & 3 Comments: Vacant lot, corner of Highland and Rotterdam. Grassy with a few mature trees. Please consult with local building officials as to potential use prior to bidding. Summer Tax Due: \$140.48	3101 HIGHLAND ST MUSKEGON HEIGHTS;	\$1034.96	
5280	Parcel ID: 26-790-004-0020-00; Legal Description: CITY OF MUSKEGON HEIGHTS EZRA E TYLER'S ADD'N BLK 4 LOTS 20 TO 22 INC Comments: OCCUPIED 1 1/2 story with attached one stall garage. Roof appears in good condition. May some siding and window work, but from the exterior this looks like it could be a nice fixer upper for residence or investment. Occupied; Dnvi; Summer Tax Due: \$639.31	577 E HACKLEY AVE MUSKEGON HEIGHTS;	\$3497.59	
5281	Parcel ID: 26-822-002-0010-00; Legal Description: CITY OF MUSKEGON HEIGHTS VANDWERP'S 2ND ADD'N BLK 2 LOT 10 Comments: ~0.11 Acre Vacant urban lot on Superior St in Muskegon Heights. Please consult with local building officials as to potential use prior to bidding. Vul - Vacant Urban Lot; Summer Tax Due: \$54.90	2309 SUPERIOR ST MUSKEGON HEIGHTS;	\$395.36	
5282	Parcel ID: 27-002-300-0030-00; Legal Description: CITY OF NORTON SHORES PART OF SECTION 2 TOWN 9 NORTH RANGE 17 WEST DESCRIBED AS FOLLOWS COMMENCE AT THE SOUTHEAST CORNER OF THE EAST 1/2 OF THE EAST 1/2 OF THE SOUTH 1/2 OF THE SOUTH 1/2 OF THE SOUTHWEST 1/4 OF THE SOUTHWEST 1/4 THENCE NORTH 119.4 FEET FOR POINT OF BEGINNING THENCE NORTH 63.5 FEET THENCE WEST 132 FEET THENCE SOUTH 63.5 FEET THENCE EAST 132 FEET TO THE POINT OF BEGINNING EXCEPT THE EAST 33 FEET THEREOF Comments: Vacant lot on Leon St in Norton Shores. ~0.19 Acres. Please consult with local building officials as to potential use Prior to bidding. Summer Tax Due: \$385.45	3383 LEON ST MUSKEGON;	\$25012.13	
5283	Parcel ID: 27-150-000-0099-00; Legal Description: CITY OF NORTON SHORES AVONDALE LOT 99 Comments: Vacant lot on Valk St in Norton Shores. ~0.22 Acres. Please consult with local building officials as to potential use prior to bidding. Sev Not Accurate; Summer Tax Due: \$597.80	2873 VALK ST NORTON SHORES;	\$3681.06	
5284	Parcel ID: 27-615-002-0020-00; Legal Description: CITY OF NORTON SHORES MCKINNEY AVENUE TERRACE LOTS 20 THRU 25 BLK 2 Comments: Small vacant house in disrepair. Likely will need a new roof, siding, and windows. There is a notice of condemnation on the front door, please consult with local building authority as to condemnation status prior to bidding. Condemned; Dnvi; Summer Tax Due: \$557.08	2974 HUIZENGA ST MUSKEGON;	\$8673.23	
5285	Parcel ID: 42-503-042-0007-00; Legal Description: VILLAGE OF LAKEWOOD CLUB ADD'N NO 3 PLAT LOT 7 BLK 42 SEC 5 T11N R16W Comments: Small vacant lot on Maple in Lakewood Club. This lot is located between two parcels. May be a good purchase for the surrounding/adjacent neighbors. Please consult with local building officials as to potential use. Unbuildable Lands / Too Small; Summer Tax Due: \$1.89	VACANT TWIN LAKE;	\$400.30	
5286	Parcel ID: 42-503-071-0005-00; Legal Description: VILLAGE OF LAKEWOOD CLUB ADD'N NO 3 PLAT LOTS 5 & 6 BLK 71 SEC 5 T11N R16W Comments: Small vacant lot on W Daniels in Lakewood Club. This lot is located between two parcels. May be a good purchase for the surrounding/adjacent neighbors. Please consult with local building officials as to potential use Summer Tax Due: \$1.89	W DANIELS TWIN LAKE;	\$396.33	

Oceana

Lot #	Lot Information	Address	Min. Bid	Sold For
5313	<p>Parcel ID: 012-018-300-05; Legal Description: SEC 18 T14N R17W. 2 A M/L S 230 FT OF N 721 FT OF W 380 FT OF SW 1/4 OF SW 1/4. Comments: 2 acre parcel on S 64th Avenue, a paved county road just west of Shelby and US 31. The north mobile is older and small. Both are overgrown and have bad roofs. These do not appear to have been occupied in quite some time. There is a concrete block storage building/garage here also, which shows extensive structural decay and separation at mortar joints from settling or roof decay and freezing. The value here is in the land, which is level and generally dry. Dnvi; Roof Issues; Dangerous Building;</p> <p>Summer Tax Due: \$157.61</p>	2300 S 64TH AVE SHELBY;	\$2721.19	
5343	<p>Parcel ID: 047-731-001-00; Legal Description: JH ENTIRE BLK 1 & ALL BLK 5 LYG N OF A CERTAIN LN START 145 FT N OF SE COR BLK 9; TH RNG DUE W TO DIAG BDRY LN BTWN BLKS 5 & 9 AND PART OF BLK 9 OF THE PLAT OF WALKER ADDITION VILLAGE OF WALKERVILLE LYING N OF A LINE 145 NORTH OF SOUTH BOUNDARY OF SAID BLK 9, Comments: Low grade construction. Wood frame building on the western edge of Walkerville. Presently OCCUPIED, so we did not have the opportunity to view it in detail. The land parcel is irregular in shape, but totals about 2.65 acres. It is dense, brushy and low ... likely part marshland. Well and septic. The structure has a tar paper type exterior and is unfinished. Incomplete Construction; Occupied; Dnvi; Wetland Indicators;</p> <p>Summer Tax Due: \$318.32</p>	218 N BOGUE ST WALKERVILLE;	\$4196.66	

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.