

Copy and Search Fees

Copy Fee:

Real Estate Record Copy	\$1.00 per page
U.C.C. Record copy	\$2.00 per page

Certification Fee:

\$1.00 per document Fee for certification of any of the above copies. [To be eligible for certification, the document must be copied in its entirety by the Register of Deeds Office.]

Search Fee:

Searching the Real Estate Record per name	\$.50 per year - \$5.00 minimum fee
State Tax Lien Certificate	\$3.00 per name searched
Federal Tax Lien Search	\$3.00 per name searched
U.C.C.-11 Certificate	\$6.00 per name searched

Call the County to inquire about Tract Index Fees

U.C.C. Fees — Part 5 - Filing Effective January 1, 2005

Fees for filing and indexing

Financing Statement or Fixture Filing
and any amendment hereto\$15.00
MCL 440.5925(1)

[an amendment includes: amendment, assignment, continuation,
release or termination of a filed / recorder instrument]

The fees do not apply to a mortgage that is effective as a financing statement filed as a fixture filing or as a financing statement covering as extracted collateral or timber to be cut under Section 9525(3)-recording and satisfaction fees that otherwise would be applicable to the record of the mortgage apply.

Fees for searches and copies

Request for a search of the records including issuing a certificate describing each presently effective record filed concerning the debtor \$6.00
Plus any of the following that apply:

- Per page fee for copies required \$2.00
- Per document certification fee \$1.00

What is filed with the Register? MCL 440 Sec. 9501

• As extracted collateral • Timber to be cut • Fixture filings

Documents filed with the Register of Deeds shall be recorded in the real property records contained in Section 47 of 1846 RS 65, MCL 565.47, notwithstanding the provisions for witnessing and acknowledgment.

Foreclosure Deeds - Redemption

Act 538 of Public Acts 2004
Effective March 30, 2005

The purchaser of a foreclosure deed shall attach an affidavit to be recorded with the foreclosure deed which states the exact amount required to redeem the property, including any per diem amounts. MCL 600.3140(2)

The register shall not determine the amount necessary for redemption of the foreclosed property. MCL 600.3140(3)

Michigan Real Estate Transfer Tax

MCL 207.505 Sec. 5 (County) MCL 207.526 Sec. 6 (State)

A written instrument subject to the tax imposed by MCL 207.505 Sec. 5 and MCL 207.526 Sec. 6 shall state on its face the **TOTAL CONSIDERATION** of the real property, or a **Real Estate Transfer Valuation Affidavit** disclosing the total consideration shall be filed at the time the instrument is presented for recording (see above named acts for details).

No filing fee is charged for the filing of the "Real Estate Transfer Valuation Affidavit", but a statement must be made on the face of the instrument that a real estate transfer valuation affidavit is being filed.

Transfer tax imposed by each act shall be collected unless the transfer is exempt from either or both acts. Any exemption to the above named acts must be stated on the face of the instrument presented for recording.

The tax shall be upon the person(s) who is the seller or grantor.

In the case of an exchange of two properties, the deeds transferring title to each are subject to Michigan Real Estate Transfer tax, and in each case shall be computed on the basis of the actual value of the property conveyed.

Documentary stamps shall be purchased only in the county in which the property is located.

Conveyances affecting property situated in more than one county must state the portion of the sale price attributable to each parcel lying in the separate counties and transfer tax must be paid to each county for that portion of the sale price.

An instrument of foreclosure is subject to County transfer tax based on the sale price stated on the face of the instrument.

A conveyance of an easement or a right of way is subject to transfer tax.

State Transfer Tax

Exemptions to Real Estate Transfer Tax

Effective January 1, 1995

MCL 207.526

Sec. 6. The following written instruments and transfers of property are exempt from tax imposed by this act:

(a) A written instrument in which the value of the consideration for the property is less than \$100.00.

(b) A written instrument evidencing a contract or transfer that is not to be performed wholly within this state only to the extent the written instrument includes land lying outside of this state.

(c) A written instrument that this state is prohibited from taxing under the United States constitution or federal statutes.

(d) A written instrument given as security or an assignment or discharge of the security interest.

(e) A written instrument evidencing a lease, including an oil and gas lease, or transfer of a leasehold interest.

(f) A written instrument evidencing an interest that is assessable as personal property.

(g) A written instrument evidencing the transfer of a right and interest for underground gas storage purposes.

(h) Any of the following written instruments:

(i) A written instrument in which the grantor is the United States, this state, a political subdivision or municipality of this state, or an officer of the United States or this state, or a political subdivision or municipality of this state, acting in his or her official capacity.

(ii) A written instrument given in foreclosure or in lieu of foreclosure of a loan made, guaranteed, or insured by the United States, this state, a political subdivision or municipality of this state, or an officer of the United States or of this state, or a political subdivision or municipality of this state, acting in his or her official capacity.

(iii) A written instrument given to the United States, this state, or 1 of their officers acting in an official capacity as grantee, pursuant to the terms or guarantee or insurance of a loan guaranteed or insured by the grantee.

(i) A conveyance from a husband or wife or husband and wife creating or disjoining a tenancy by the entireties in the grantors or the grantor and his or her spouse.

(j) A conveyance from an individual to that individual's child, stepchild or adopted child.

(k) A conveyance from an individual to that individual's grandchild, step-grandchild or adopted grandchild.

(l) A judgement or order of a court of record making or ordering a transfer, unless a specific monetary consideration is specified or ordered by the court for the transfer.

(m) A written instrument used to straighten lines if no monetary consideration is given.

(n) A written instrument to confirm title already vested in a grantee, including a quitclaim deed to correct a flaw in title.

(o) A land contract in which the legal title does not pass to the grantee until the total consideration specified in the contract has been paid.

(p) A conveyance that meets 1 of the following:

(i) A transfer between any corporation and its stockholders or creditors, between any limited liability company and its members or creditors, between any partnership and its partners or creditors, or between a trust and its beneficiaries or creditors when the transfer is to effectuate a dissolution of the corporation, limited liability company, partnership, or trust and it is necessary to transfer the title of real property from the entity to the stockholders, members, partners, beneficiaries, or creditors.

(ii) A transfer between any limited liability company and its members if the ownership interests in the limited liability company are held by the same persons and in the same proportion as in the limited liability company prior to the transfer.

(iii) A transfer between any partnership and its partners if the ownership interests in the partnership are held by the same persons and in the same proportion as in the partnership prior to the transfer.

(iv) A transfer of a controlling interest in an entity with an interest in real property if the transfer of the real property would qualify for exemption if the transfer had been accomplished by deed to the real property between the persons that were parties to the transfer of the controlling interest.

(v) A transfer in connection with the reorganization of an entity and the beneficial ownership is not changed.

(q) A written instrument evidencing the transfer of mineral rights and interests.

(r) A written instrument creating a joint tenancy between 2 or more persons if at least 1 of the persons already owns the property.

(s) A transfer made pursuant to a bona fide sales agreement made before the date the tax is imposed under sections 3 and 4, if the sales agreement cannot be withdrawn or altered, or contains a fixed price not subject to change or modification. However, a sales agreement for residential construction may be adjusted up to 15% to reflect changes in construction specifications.

(t) A written instrument evidencing a contract or transfer of property to a person sufficiently related to the transferor to be considered a single employer with the transferor under section 414(b) or (c) of the internal revenue code of 1986, 26U.S.C.414.

(u) A written instrument conveying an interest in homestead property for which a homestead exemption is claimed under either the school code of 1976, Act No. 451 of the Public Acts of 1976, being sections 380.1 to 380.1852 of the Michigan Compiled Laws or the state education tax act, Act No. 331 of the Public Acts of 1993, being sections 211.901 to 211.906 of the Michigan Compiled Laws, if the state equalized valuation of that homestead property is equal to or lesser than the state equalized valuation on the date of purchase or on the date of acquisition by the seller or transferor for the same interest in property. If after an exemption is claimed under this subsection, the sale or transfer of homestead property is found by the treasurer to be at a value other than the true cash value, then a penalty equal to 20% of the tax shall be assessed in addition to the tax due under this act to the seller or transferor.

(v) A written instrument transferring an interest in property pursuant to a foreclosure of a mortgage including a written instrument given in lieu of foreclosure of a mortgage. This exemption does not apply to a subsequent transfer of the foreclosed property by the entity that foreclosed on the mortgage.

(w) A written instrument conveying an interest from a religious society in property exempt from the collection of taxes under Section 7s of the general property tax act, 1893 PA 206, MCL 211.7s, to a religious society if that property continues to be exempt from the collection of taxes under Section 7s of the general property tax act, 1893 PA 206, MCL 211.7s.

History: 1993, Act 330, Eff. April 1, 1994; --Am. 1994, Act 3, Eff. Mar. 30, 1994; --Am. 1994, Act 255, Imd. Eff. July 5, 1994 -- Am. 2000, Act 203, Imd. Eff. June 27, 2000. Act 473, Eff. January 1, 2007 --Am 2008.

County Transfer Tax

Exemptions to Real Estate Transfer Tax Act #134 of 1966, as amended.

Sale Price		State	County	Total
at least	at most	.75	.11	
68,000.01	68,500	513.75	75.35	589.10
68,500.01	69,000	517.50	75.90	593.40
69,000.01	69,500	521.25	76.45	597.70
69,500.01	70,000	525.00	77.00	602.00
70,000.01	70,500	528.75	77.55	606.30
70,500.01	71,000	532.50	78.10	610.60
71,000.01	71,500	536.25	78.65	614.90
71,500.01	72,000	540.00	79.20	619.20
72,000.01	72,500	543.75	79.75	623.50
72,500.01	73,000	547.50	80.30	627.80
73,000.01	73,500	551.25	80.85	632.10
73,500.01	74,000	555.00	81.40	636.40
74,000.01	74,500	558.75	81.95	640.70
74,500.01	75,000	562.50	82.50	645.00
75,000.01	75,500	566.25	83.05	649.30
75,500.01	76,000	570.00	83.60	653.60
76,000.01	76,500	573.75	84.15	657.90
76,500.01	77,000	577.50	84.70	662.20
77,000.01	77,500	581.25	85.25	666.50
77,500.01	78,000	585.00	85.80	670.80
78,000.01	78,500	588.75	86.35	675.10
78,500.01	79,000	592.50	86.90	679.40
79,000.01	79,500	596.25	87.45	683.70
79,500.01	80,000	600.00	88.00	688.00
80,000.01	80,500	603.75	88.55	692.30
80,500.01	81,000	607.50	89.10	696.60
81,000.01	81,500	611.25	89.65	700.90
81,500.01	82,000	615.00	90.20	705.20
82,000.01	82,500	618.75	90.75	709.50
82,500.01	83,000	622.50	91.30	713.80
83,000.01	83,500	626.25	91.85	718.10
83,500.01	84,000	630.00	92.40	722.40
84,000.01	84,500	633.75	92.95	726.70
84,500.01	85,000	637.50	93.50	731.00
85,000.01	85,500	641.25	94.05	735.30
85,500.01	86,000	645.00	94.60	739.60
86,000.01	86,500	648.75	95.15	743.90
86,500.01	87,000	652.50	95.70	748.20
87,000.01	87,500	656.25	96.25	752.50
87,500.01	88,000	660.00	96.80	756.80
88,000.01	88,500	663.75	97.35	761.10
88,500.01	89,000	667.50	97.90	765.40
89,000.01	89,500	671.25	98.45	769.70
89,500.01	90,000	675.00	99.00	774.00
90,000.01	90,500	678.75	99.55	778.30
90,500.01	91,000	682.50	100.10	782.60
91,000.01	91,500	686.25	100.65	786.90
91,500.01	92,000	690.00	101.20	791.20
92,000.01	92,500	693.75	101.75	795.50
92,500.01	93,000	697.50	102.30	799.80
93,000.01	93,500	701.25	102.85	804.10
93,500.01	94,000	705.00	103.40	808.40
94,000.01	94,500	708.75	103.95	812.70
94,500.01	95,000	712.50	104.50	817.00
95,000.01	95,500	716.25	105.05	821.30
95,500.01	96,000	720.00	105.60	825.60
96,000.01	96,500	723.75	106.15	829.90
96,500.01	97,000	727.50	106.70	834.20
97,000.01	97,500	731.25	107.25	838.50
97,500.01	98,000	735.00	107.80	842.80
98,000.01	98,500	738.75	108.35	847.10
98,500.01	99,000	742.50	108.90	851.40
99,000.01	99,500	746.25	109.45	855.70
99,500.01	100,000	750.00	110.00	860.00

MCL 207.505

Sec. 5. The following instruments and transfers shall be exempt from this act:

(a) Instruments where the value of the consideration is less than \$100.00.

(b) Instruments evidencing contracts or transfers which are not to be performed wholly within this state insofar as such instruments include land lying outside of this state.

(c) Written instruments which this state is prohibited from taxing under the Constitution or statutes of the United States.

(d) Instruments or writings given as security or any assignment or discharge thereof.

(e) Instruments evidencing leases, including oil and gas leases, or transfers of such leasehold interests.

(f) Instruments evidencing any interests which are assessable as personal property.

(g) Instruments evidencing the transfer of rights and interests for underground gas storage purposes.

(h) Instruments (i) in which the grantor is the United States, the state, any political subdivision or municipality thereof, or officer thereof acting in his official capacity; (ii) given in foreclosure or in lieu of foreclosure of a loan made, guaranteed or insured by the United States, the state, any political subdivision or municipality thereof or officer thereof acting in his official capacity; (iii) given to the United States, the state, or 1 of their officers as grantee, pursuant to the terms or guarantee or insurance of a loan guaranteed or insured by the grantee.

(i) Conveyances from a husband or wife or husband and wife creating or disjoining a tenancy by the entireties in the grantors or the grantor and his or her spouse.

(j) Judgments or orders of courts of record making or ordering transfers, except where a specific monetary consideration is specified or ordered by the court thereof.

(k) Instruments used to straighten boundary lines where no monetary consideration is given.

(l) Instruments to confirm titles already vested in grantees, such as quitclaim deeds to correct flaws in titles.

(m) Land contracts whereby the legal title does not pass to the grantee until the total consideration specified in the contract has been paid.

(n) Instruments evidencing the transfer of mineral rights and interests.

(o) Instruments creating a joint tenancy between 2 or more persons where at least 1 of the persons already owned the property.