

STATE REAL ESTATE TRANSFER TAX EXEMPTION AFFIDAVIT

This form is issued under authority of P.A. 330 of 1993, as amended.

This form should be completed by the seller (or the seller's authorized agent) with deeds recorded or dated after December 31, 1994, when the sale of property is exempt from the state real estate transfer tax because the sales agreement was signed before January 1, 1995 (see MCL 207.526(r), below). You **must** attach a copy of the sales agreement or any other documents that support your exemption claim. For all other exemptions provided under this act, write the legal reference for the exemption on the face of the deed and do not file this affidavit.

Submit this affidavit and supporting documentation with your deed at your county register of deeds office or directly to Treasury at the address on the back.

Attach a copy of the sales agreement and any other supporting documents.

1. County and State Where Property is Located

2. City or Township Where Property is Located

3. Seller's Name and Mailing Address

4. Purchaser's Name and Mailing Address

Seller's Phone Number

5. Property Identification Number

MCL 207.526(r) allows for sales of property where a sales agreements was made before January 1, 1995, to be exempt from the state real estate transfer tax if the agreement cannot be withdrawn, or if it specifies a fixed price that cannot be changed.

"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fide sales agreement made before the date the tax is imposed under Sections 3 and 4, if the sales agreement cannot be withdrawn or altered, or contains a fixed price not subject to change or modification.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."

I certify that this transfer is exempt from the state real estate transfer tax under MCL 207.526(r) and that I have read and understand the application of this provision. I have attached a copy of the sales agreement and other supporting documents. I further understand that any misrepresentation by me of the facts may subject me to penalties (provided in MCL 205.27), and that assisting another in evading tax or making false statements is a felony punishable by a fine of not more than \$5,000 or imprisonment of not more than five years or both.

Signature of Seller or Authorized Agent	Date
---	------

If signer is an authorized agent of the seller, print name and title.

Instructions for Completing the State Real Estate Transfer Tax Exemption Affidavit

The *State Real Estate Transfer Tax Exemption Affidavit* (form L-4259) must be completed for any transfer where an exemption is claimed under MCL 207.526(r) of the *State Real Estate Transfer Tax Act*.

Line 1: Enter the county and state where property being recorded is located. If the property is in more than one county or state, list all counties or states.

Line 2: Enter the city or township where the property is located.

Line 3: Enter the seller's name and address. This address must be where the seller can be contacted after the property transfer.

Line 4: Enter the purchaser's name and address. This address must be where the purchaser can be contacted after the transfer of property.

Line 5: Enter the property identification number for the property being recorded. This number is assigned by the county in which the property is located.

Signature: This form must be signed by either the seller or the seller's authorized agent. Authorized agents include corporate officers and general partners. If this affidavit is signed by an agent, attach a copy of the power of attorney, letter of authority, or other written authorization.

Please submit this affidavit and attachments with your deed to the county register of deeds. After recording the deed, the register will forward just the affidavit and attachments to the Michigan Department of Treasury. You may send your affidavit and attachments (not your deed) directly to the Department of Treasury at the following address:

Real Estate Transfer Tax Section
Michigan Dept. of Treasury
P.O. Box 30461
Lansing, MI 48909

Procedures for Registers of Deeds State Real Estate Transfer Tax Exemption Affidavit

Use the following procedures when a person recording a deed requests an exemption from the state real estate transfer tax under MCL 207.526(r).

1. Every taxpayer claiming an exemption under MCL 207.526(r) should complete a State Real State Transfer Tax Exemption Affidavit (Treasury form L-4259). If a taxpayer does not submit form L-4259, record the deed and photocopy the first page of the deed (with liber, page number and property description) showing the exemption claim. The county register should send the form, with any attachments, or the first page of the deed (including the property description) to the Department of Treasury. The Department of Treasury may contact the taxpayer directly regarding the claim for an exemption.
2. County registers should enter the county code, liber and page number in the upper right corner of each affidavit filed. If only a copy of the deed is submitted and the taxpayer has claimed an exemption under MCL 207.526(r), enter the county code to the left of the liber and page number shown on the deed. County codes are listed below.
3. Submit the affidavits or the first page of the deeds to Treasury by the 15th of each month. Mail to: Real Estate Transfer Tax Section, Michigan Department of Treasury, P.O. Box 30461, Lansing, MI 48909.
4. The Department of Treasury will microfilm all affidavits, attachments and copies of the first page of the deed. Paper copies will be kept until Treasury has completed its review.
5. After six months, the Department of Treasury will review these procedures.

01	Alcona	29	Gratiot	57	Missaukee
02	Alger	30	Hillsdale	58	Monroe
03	Allegan	31	Houghton	59	Montcalm
04	Alpena	32	Huron	60	Montmorency
05	Antrim	33	Ingham	61	Muskegon
06	Arenac	34	Ionia	62	Newaygo
07	Baraga	35	Iosco	63	Oakland
08	Barry	36	Iron	64	Oceana
09	Bay	37	Isabella	65	Ogemaw
10	Benzie	38	Jackson	66	Ontonagon
11	Berrien	39	Kalamazoo	67	Osceola
12	Branch	40	Kalkaska	68	Oscoda
13	Calhoun	41	Kent	69	Otsego
14	Cass	42	Keweenaw	70	Ottawa
15	Charlevoix	43	Lake	71	Presque Isle
16	Cheboygan	44	Lapeer	72	Roscommon
17	Chippewa	45	Leelanau	73	Saginaw
18	Clare	46	Lenawee	74	St. Clair
19	Clinton	47	Livingston	75	St. Joseph
20	Crawford	48	Luce	76	Sanilac
21	Delta	49	Mackinac	77	Schoolcraft
22	Dickinson	50	Macomb	78	Shiawassee
23	Eaton	51	Manistee	79	Tuscola
24	Emmet	52	Marquette	80	Van Buren
25	Genesee	53	Mason	81	Washtenaw
26	Gladwin	54	Mecosta	82	Wayne
27	Gogebic	55	Menominee	83	Wexford
28	Gr. Traverse	56	Midland		