

## Recording Fee Schedule

Effective October 1, 2016 - MCL 600.2567, MCL 600.2567a, MCL 600.2568, MCL 565.412  
Deed, mortgage, certified copy, lis pendens or any other document:

Document, regardless of number of pages \$30.00

Assignment or discharge:

Any document that assigns or discharges more than one instrument; \$3.00 shall be added to the recording fee for each additional instrument so assigned or discharged.

Warranty deed, land contract, land contract assignment, master deed for condominium must have a tax certificate from the County Treasurer prior to recording. (MCL 211.135):

Tax Certificates \$ 5.00  
for up to 25 descriptions; 20¢ per additional description over 25 [MCL 48.101 Sec. 1 (2)]

Plats (MCL 560.241)	\$30.00
Condominium (MCL 600.2567)	\$30.00
Fixture Filing (MCL 440.9525)	\$30.00
Foreclosing Governmental Unit documents (Act 206 of 1893)	\$30.00

**United States (Federal) Tax Liens\*** (MCL 211.666)

Notice of lien [Sec. V, p. 5 of manual]	\$30.00
Certificate of release or nonattachment	\$30.00
Certificate of discharge/subordination	\$30.00

**State Tax Lien\*** (MCL 211.685)

Notice of lien	\$30.00
Certificate of release or nonattachment	\$30.00
Certificate of discharge/subordination	\$30.00

**M.E.S.C. Tax Lien\*** (MCL 421.15 and MCL 600.2567)

Notice of lien [Sec. V, p. 15 of manual]	\$ 30.00
Discharge of lien	\$ 30.00
+ an amount equal to the fee paid for recording the discharged lien as stated on the notice of lien recording fee (i.e. \$2.00 or \$30.00)	

\* The \$4.00 MSSR fee is not assessed and therefore not disbursed back to the State or County on Fixture Filings, State Liens, Federal Liens, MESC Liens, State Deeds, Plats or documents recorded pursuant to Treasurer's Tax Revision. MCL 600.2567a(4).

MCL 600.2567 (1)(a).....In addition to remitting a portion of the fee to satisfy section 2567a, the register of deeds shall deposit \$5.00 of the total fee collected for each recording into the automation fund established under section 2568.

## Searches and Copies

Copy Fees	Per Page	Certification Fee
Real estate record copy [MCL 600.2567(1)(c), MCL 211.684(4)(4), MCL 211.665(5)(4)]	\$1.00	\$ 5.00
Plat copy [MCL 560.243(3)]	"Not less than \$1.00"	\$ 5.00
<b>Searches</b>		
Searching the real estate record / per name [MCL 600.2567(1)(e)]	50¢ per year - \$5.00 minimum fee	
State Tax Lien Certificate [MCL 211.684 Sec. 4(4)]	\$ 3.00 per name searched	
Federal Tax Lien Certificate [MCL 211.665 Sec. 5(4)]	\$ 3.00 per name searched	
UCC Search Certificate [MCL 440.9525(1)]	\$ 6.00 per name searched	
Searching for every other paper [MCL 600.2567(1)(g)]	\$ 1.00 for each paper examined	

### Transfer Tax Table

If the value of the real estate transferred is \$100 or more, payment of State and County transfer tax is required.

Sale Price		State	County	Total
at least	at most	0.0075	0.0011	
100.00	500.00	3.75	0.55	4.30
500.01	1000.00	7.50	1.10	8.60
1000.01	1500.00	11.25	1.65	12.90
1500.01	2000.00	15.00	2.20	17.20
2000.01	2500.00	18.75	2.75	21.50
2500.01	3000.00	22.50	3.30	25.80
3000.01	3500.00	26.25	3.85	30.10
3500.01	4000.00	30.00	4.40	34.40
4000.01	4500.00	33.75	4.95	38.70
4500.01	5000.00	37.50	5.50	43.00
5000.01	5500.00	41.25	6.05	47.30
5500.01	6000.00	45.00	6.60	51.60
6000.01	6500.00	48.75	7.15	55.90
6500.01	7000.00	52.50	7.70	60.20
7000.01	7500.00	56.25	8.25	64.50
7500.01	8000.00	60.00	8.80	68.80
8000.01	8500.00	63.75	9.35	73.10
8500.01	9000.00	67.50	9.90	77.40
9000.01	9500.00	71.25	10.45	81.70
9500.01	10000.00	75.00	11.00	86.00
10000.01	10500.00	78.75	11.55	90.30
10500.01	11000.00	82.50	12.10	94.60
11000.01	11500.00	86.25	12.65	98.90
11500.01	12000.00	90.00	13.20	103.20
12000.01	12500.00	93.75	13.75	107.50
12500.01	13000.00	97.50	14.30	111.80
13000.01	13500.00	101.25	14.85	116.10
13500.01	14000.00	105.00	15.40	120.40
14000.01	14500.00	108.75	15.95	124.70
14500.01	15000.00	112.50	16.50	129.00
15000.01	15500.00	116.25	17.05	133.30
15500.01	16000.00	120.00	17.60	137.60
16000.01	16500.00	123.75	18.15	141.90
16500.01	17000.00	127.50	18.70	146.20
17000.01	17500.00	131.25	19.25	150.50
17500.01	18000.00	135.00	19.80	154.80
18000.01	18500.00	138.75	20.35	159.10
18500.01	19000.00	142.50	20.90	163.40
19000.01	19500.00	146.25	21.45	167.70
19500.01	20000.00	150.00	22.00	172.00
20000.01	20500.00	153.75	22.55	176.30
20500.01	21000.00	157.50	23.10	180.60
21000.01	21500.00	161.25	23.65	184.90
21500.01	22000.00	165.00	24.20	189.20
22000.01	22500.00	168.75	24.75	193.50
22500.01	23000.00	172.50	25.30	197.80

Sale Price		State	County	Total
at least	at most	0.0075	0.0011	
23000.01	23500.00	176.25	25.85	202.10
23500.01	24000.00	180.00	26.40	206.40
24000.01	24500.00	183.75	26.95	210.70
24500.01	25000.00	187.50	27.50	215.00
25000.01	25500.00	191.25	28.05	219.30
25500.01	26000.00	195.00	28.60	223.60
26000.01	26500.00	198.75	29.15	227.90
26500.01	27000.00	202.50	29.70	232.20
27000.01	27500.00	206.25	30.25	236.50
27500.01	28000.00	210.00	30.80	240.80
28000.01	28500.00	213.75	31.35	245.10
28500.01	29000.00	217.50	31.90	249.40
29000.01	29500.00	221.25	32.45	253.70
29500.01	30000.00	225.00	33.00	258.00
30000.01	30500.00	228.75	33.55	262.30
30500.01	31000.00	232.50	34.10	266.60
31000.01	31500.00	236.25	34.65	270.90
31500.01	32000.00	240.00	35.20	275.20
32000.01	32500.00	243.75	35.75	279.50
32500.01	33000.00	247.50	36.30	283.80
33000.01	33500.00	251.25	36.85	288.10
33500.01	34000.00	255.00	37.40	292.40
34000.01	34500.00	258.75	37.95	296.70
34500.01	35000.00	262.50	38.50	301.00
35000.01	35500.00	266.25	39.05	305.30
35500.01	36000.00	270.00	39.60	309.60
36000.01	36500.00	273.75	40.15	313.90
36500.01	37000.00	277.50	40.70	318.20
37000.01	37500.00	281.25	41.25	322.50
37500.01	38000.00	285.00	41.80	326.80
38000.01	38500.00	288.75	42.35	331.10
38500.01	39000.00	292.50	42.90	335.40
39000.01	39500.00	296.25	43.45	339.70
39500.01	40000.00	300.00	44.00	344.00
40000.01	40500.00	303.75	44.55	348.30
40500.01	41000.00	307.50	45.10	352.60
41000.01	41500.00	311.25	45.65	356.90
41500.01	42000.00	315.00	46.20	361.20
42000.01	42500.00	318.75	46.75	365.50
42500.01	43000.00	322.50	47.30	369.80
43000.01	43500.00	326.25	47.85	374.10
43500.01	44000.00	330.00	48.40	378.40
44000.01	44500.00	333.75	48.95	382.70
44500.01	45000.00	337.50	49.50	387.00
45000.01	45500.00	341.25	50.05	391.30
45500.01	46000.00	345.00	50.60	395.60

Sale Price		State	County	Total
at least	at most	0.0075	0.0011	
46000.01	46500.00	348.75	51.15	399.90
46500.01	47000.00	352.50	51.70	404.20
47000.01	47500.00	356.25	52.25	408.50
47500.01	48000.00	360.00	52.80	412.80
48000.01	48500.00	363.75	53.35	417.10
48500.01	49000.00	367.50	53.90	421.40
49000.01	49500.00	371.25	54.45	425.70
49500.01	50000.00	375.00	55.00	430.00
50000.01	50500.00	378.75	55.55	434.30
50500.01	51000.00	382.50	56.10	438.60
51000.01	51500.00	386.25	56.65	442.90
51500.01	52000.00	390.00	57.20	447.20
52000.01	52500.00	393.75	57.75	451.50
52500.01	53000.00	397.50	58.30	455.80
53000.01	53500.00	401.25	58.85	460.10
53500.01	54000.00	405.00	59.40	464.40
54000.01	54500.00	408.75	59.95	468.70
54500.01	55000.00	412.50	60.50	473.00
55000.01	55500.00	416.25	61.05	477.30
55500.01	56000.00	420.00	61.60	481.60
56000.01	56500.00	423.75	62.15	485.90
56500.01	57000.00	427.50	62.70	490.20
57000.01	57500.00	431.25	63.25	494.50
57500.01	58000.00	435.00	63.80	498.80
58000.01	58500.00	438.75	64.35	503.10
58500.01	59000.00	442.50	64.90	507.40
59000.01	59500.00	446.25	65.45	511.70
59500.01	60000.00	450.00	66.00	516.00
60000.01	60500.00	453.75	66.55	520.30
60500.01	61000.00	457.50	67.10	524.60
61000.01	61500.00	461.25	67.65	528.90
61500.01	62000.00	465.00	68.20	533.20
62000.01	62500.00	468.75	68.75	537.50
62500.01	63000.00	472.50	69.30	541.80
63000.01	63500.00	476.25	69.85	546.10
63500.01	64000.00	480.00	70.40	550.40
64000.01	64500.00	483.75	70.95	554.70
64500.01	65000.00	487.50	71.50	559.00
65000.01	65500.00	491.25	72.05	563.30
65500.01	66000.00	495.00	72.60	567.60
66000.01	66500.00	498.75	73.15	571.90
66500.01	67000.00	502.50	73.70	576.20
67000.01	67500.00	506.25	74.25	580.50
67500.01	68000.00	510.00	74.80	584.80
68000.01	68500.00	513.75	75.35	589.10
68500.01	69000.00	517.50	75.90	593.40
69000.01	69500.00	521.25	76.45	597.70
69500.01	70000.00	525.00	77.00	602.00
70000.01	70500.00	528.75	77.55	606.30
70500.01	71000.00	532.50	78.10	610.60
71000.01	71500.00	536.25	78.65	614.90
71500.01	72000.00	540.00	79.20	619.20
72000.01	72500.00	543.75	79.75	623.50
72500.01	73000.00	547.50	80.30	627.80

Sale Price		State	County	Total
at least	at most	0.0075	0.0011	
73000.01	73500.00	551.25	80.85	632.10
73500.01	74000.00	555.00	81.40	636.40
74000.01	74500.00	558.75	81.95	640.70
74500.01	75000.00	562.50	82.50	645.00
75000.01	75500.00	566.25	83.05	649.30
75500.01	76000.00	570.00	83.60	653.60
76000.01	76500.00	573.75	84.15	657.90
76500.01	77000.00	577.50	84.70	662.20
77000.01	77500.00	581.25	85.25	666.50
77500.01	78000.00	585.00	85.80	670.80
78000.01	78500.00	588.75	86.35	675.10
78500.01	79000.00	592.50	86.90	679.40
79000.01	79500.00	596.25	87.45	683.70
79500.01	80000.00	600.00	88.00	688.00
80000.01	80500.00	603.75	88.55	692.30
80500.01	81000.00	607.50	89.10	696.60
81000.01	81500.00	611.25	89.65	700.90
81500.01	82000.00	615.00	90.20	705.20
82000.01	82500.00	618.75	90.75	709.50
82500.01	83000.00	622.50	91.30	713.80
83000.01	83500.00	626.25	91.85	718.10
83500.01	84000.00	630.00	92.40	722.40
84000.01	84500.00	633.75	92.95	726.70
84500.01	85000.00	637.50	93.50	731.00
85000.01	85500.00	641.25	94.05	735.30
85500.01	86000.00	645.00	94.60	739.60
86000.01	86500.00	648.75	95.15	743.90
86500.01	87000.00	652.50	95.70	748.20
87000.01	87500.00	656.25	96.25	752.50
87500.01	88000.00	660.00	96.80	756.80
88000.01	88500.00	663.75	97.35	761.10
88500.01	89000.00	667.50	97.90	765.40
89000.01	89500.00	671.25	98.45	769.70
89500.01	90000.00	675.00	99.00	774.00
90000.01	90500.00	678.75	99.55	778.30
90500.01	91000.00	682.50	100.10	782.60
91000.01	91500.00	686.25	100.65	786.90
91500.01	92000.00	690.00	101.20	791.20
92000.01	92500.00	693.75	101.75	795.50
92500.01	93000.00	697.50	102.30	799.80
93000.01	93500.00	701.25	102.85	804.10
93500.01	94000.00	705.00	103.40	808.40
94000.01	94500.00	708.75	103.95	812.70
94500.01	95000.00	712.50	104.50	817.00
95000.01	95500.00	716.25	105.05	821.30
95500.01	96000.00	720.00	105.60	825.60
96000.01	96500.00	723.75	106.15	829.90
96500.01	97000.00	727.50	106.70	834.20
97000.01	97500.00	731.25	107.25	838.50
97500.01	98000.00	735.00	107.80	842.80
98000.01	98500.00	738.75	108.35	847.10
98500.01	99000.00	742.50	108.90	851.40
99000.01	99500.00	746.25	109.45	855.70
99500.01	100000.00	750.00	110.00	860.00

# **REAL ESTATE TRANSFER TAX** **EXEMPTIONS - STATE**

## **STATE REAL ESTATE TRANSFER TAX ACT (EXCERPT)** **Act 330 of 1993**

### **207.526 Written instruments and transfers of property exempt from tax.**

Sec. 6.

The following written instruments and transfers of property are exempt from the 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 a 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 of 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 judgment 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 boundary 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.

(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, 26 USC 414.

(u) A written instrument conveying an interest in property for which an exemption is claimed under section 7cc of the general property tax act, 1893 PA 206, MCL 211.7cc, if the state equalized valuation of that 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 that same interest in property. If after an exemption is claimed under this subsection, the sale or transfer of 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. Apr. 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 ;-- Am. 2003, Act 128, Eff. Jan. 1, 2004 ;-- Am. 2008, Act 473, Eff. Jan. 1, 2007

**Compiler's Notes:** Enacting section 2 of Act 473 of 2008 provides: "Enacting section 2. This amendatory act shall take effect January 1, 2007."

# REAL ESTATE TRANSFER TAX

## EXEMPTIONS - COUNTY

### REAL ESTATE TRANSFER TAX (EXCERPT)

Act 134 of 1966

207.505 Exemptions.

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 therefor.
- (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.

**History:** 1966, Act 134, Eff. Jan. 1, 1968 ;-- Am. 1967, Act 258, Imd. Eff. July 19, 1967 ;-- Am. 1968, Act 327, Imd. Eff. July 3, 1968 ;-- Am. 1969, Act 67, Imd. Eff. July 21, 1969