

Schedule of Fees
For
RECORDING and FILING INSTRUMENTS
IN OFFICE OF REGISTER OF DEEDS
MONTCALM



KIMBERLY KUHN

Register of Deeds
211 W Main St (PO. Box 368)
Stanton, MI 48888
989-831-7337

Recording Requirements

1. Signatures must be original; and names must be typed or printed beneath signatures. *MCLA 565.201(1)(a)*
2. No discrepancy shall exist between names printed in the notary acknowledgement and as printed beneath signatures. *MCLA 565.201(1)(b)*
3. The address of the grantees in each deed of conveyance or assignment of real estate shall contain the street number address or post office address. *MCLA 565.201(1)(d)*
4. The name and address of the person who drafted the document must appear on documents executed after January 1, 1964. *MCLA 565.201(i)*
5. Documents purporting to convey or encumber real estate require an acknowledgment by a judge, clerk of a court or a notary public within the state. *MCLA 565.8; 565.9; 565.10; 565.47*
6. A certified copy of the death certificate or proof of death must be recorded in the county the land is located in or have been recorded and referenced by Liber and Page on said document when "survivor" is indicated on the document. *MCLA 565.48*
7. Court orders must be certified and sealed by the clerk of the court. *MCLA 565.401; 565.411*
8. The document submitted for recording must be legible. *MCLA 565.201(1)(f)(iv)*
9. Documents must have a margin of unprinted space at least 2 1/2 inches at the top of the first page and at least 1/2 inch on all remaining sides of each page. *MCLA 565.201(1)(f)(i)*
10. Documents must display on the first line of print on the first page, a single statement identifying the one recordable event that the instrument evidences. *MCLA 565.201(1)(f)(ii); 565.201(3)*
11. The text on the form must be printed with black ink; type size at least 10– point type. *MCLA 565.201(1)(f)(iii); (iv)*
12. The paper on which the document is printed must be white and not less than 20-pound weight. *MCLA 565. 201(1)(f)(iv)*
13. The size of the document and any attachments must be at least 8 1/2 inches by 11 inches; at most 8 1/2 inches by 14 inches. *MCLA 565.201(1)(f)(v); (vi)*
14. Unless required by state or federal law or court order, no more than 4 sequential digits of any social security number may appear on the instrument. *MCLA 565.201 (1)(g)*
15. Instruments shall not purport to evidence more than one recordable event. *MCLA 565.201(3)*
16. When a subdivision plat has been recorded, the lots in the plat shall be described by the caption of the plat and the lot number for all purposes. *MCLA 560.255*
17. White-out and corrective tape is not permitted on any document to be submitted for recording. *MCL 755.249*

Statutory Fees

Recording Fees:

For entering and RECORDING and DEED, MORTGAGE, LIS PENDENS, CERTIFIED COPY, or OTHER INSTRUMENT: \$30.00

** \$4.00 of this fee is deposited to the Michigan State Survey and Remonumentation (MSSR) fund.*

[The \$4.00 MSSR fee is not assessed on Fixture Filings, State Liens, Federal Liens, MESC Liens, State Deeds, Notices of Forfeiture, Jeopardy Tax Liens MCLA 600.2567a(5)]

Assignment and Discharge Fees:

For any document which 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 Deeds—Land Contracts:

A tax certificate must be obtained from the County Treasurer's Office prior to recording any of the following [MCLA211.135]:

Warranty Deed

Any Deed which contains a covenant of warranty

Land Contract

Assignment of Land Contract with warranty clause

Master Deed for Condominium.

Tax Certificates [\$5.00 for up to 5 descriptions; 20¢ per additional descriptions over 5.]

Copy and Search Fees

Copy:

Real Estate Record Copy

\$1.00 per page

U.C.C Record Copy

\$1.00 per page

Certification Fee:

\$5.00 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]

Call the County to inquire about Tract Index Fees.

U.C.C. Fees—Part 5—Filing
Effective October 1, 2016

Fees for filling and indexing

Financing Statement or Fixture Filing and

Any amendments hereto \$30.00 per document MCL 440.9525(3)
[an amendment includes: amendment, assignment, continuation, release or termination
of a filed/recorded 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.

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 acknowledgement.

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 state 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)
MSA 7.456(26)

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

Section 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 s 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 but the grantee.
- (i) A conveyance from a spouse or married couple 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 the 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 corporations, 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 interest 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 interest evidencing the transfer of mineral rights and interest.

- (r) A written instrument creating a joint tenancy between 2 or more persons in 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, 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 by the seller or transferor 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 determined as of the first tax day after the issuance of a certificate of occupancy for the residence, or the date of the acquisition of the property, whichever comes later, by the seller or transferor for that same interest in property and the transaction was for a price at which a willing buyer and a willing seller would arrive through an arms-length negotiation. Notwithstanding section 22 of 1941 PA 122, MCL 205.22 and section 3(4) of this act, if the seller or the buyer who has paid the tax on behalf of the seller believes that the property was eligible for an exemption under this subdivision at the time of transfer, the seller or the buyer who has paid the tax on behalf of the seller may request a refund from the department in a form and manner determined by the department. This subdivision is retroactive and applies to a sale, exchange, assignment, or transfer beginning 4 years immediately preceding the effective date of the amendatory act that amended this sentence subject to the statute of limitations period provided in section 27a of 1941 PA 122, MCL 205.27a. A taxpayer that claimed a refund under this subdivision prior to the effective date of the amendatory act that added this sentence and whose refund was denied and not appealed in accordance with section 21 or 22 of 1941 PA 122, MCL 205.21 and 205.22, may claim a refund under this subdivision notwithstanding section 22 of 1941 PA 122, MCL 205.22
- (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 ;—Am. 2015, Act 217, Imd. Eff. Dec. 15, 2015 ;—Am. 2018, Act 172, Imd. Eff. June 11, 2018 **Compiler's Notes:** Enacting section 2 of Act 473 of 2008 provides: "Enacting section 2. This amendatory act shall take effect January 1, 2007."

Michigan Real Estate Transfer Tax

MCL 207.505 Sec. 5 (County)

MCL 207.526 Sec. 6 (State)

County = \$1.10 per 1000

State = \$7.50 per 1000

(Reference chart of next three pages)

Sale price at least	Sale price at most	State .0075	County .0011	Total
100.00	500.00	3.75	.55	4.30
500.01	1,000	7.50	1.10	8.60
1,000.01	1,500	11.25	1.65	12.90
1,500.01	2,000	15.00	2.20	17.20
2,000.01	2,500	18.75	2.75	21.50
2,500.01	3,000	22.50	3.30	25.80
3,000.01	3,500	26.25	3.85	30.10
3,500.01	4,000	30.00	4.40	34.40
4,000.01	4,500	33.75	4.95	38.70
4,500.01	5,000	37.50	5.50	43.00
5,000.01	5,500	41.25	6.05	47.30
5,500.01	6,000	45.00	6.60	51.60
6,000.01	6,500	48.75	7.15	55.90
6,500.01	7,000	52.50	7.70	60.20
7,000.01	7,500	56.25	8.25	64.50
7,500.01	8,000	60.00	8.80	68.80
8,000.01	8,500	63.75	9.35	73.10
8,500.01	9,000	67.50	9.90	77.40
9,000.01	9,500	71.25	10.45	81.70
9,500.01	10,000	75.00	11.00	86.00
10,000.01	10,500	78.75	11.55	90.30
10,500.01	11,000	82.50	12.10	94.60
11,000.01	11,500	86.25	12.65	98.90
11,500.01	12,000	90.00	13.20	103.20
12,000.01	12,500	93.75	13.75	107.50
12,500.01	13,000	97.50	14.40	111.80
13,000.01	13,500	101.25	14.85	116.10
13,500.01	14,000	105.00	15.40	120.40
14,000.01	14,500	108.75	15.95	124.70
14,500.01	15,000	112.50	16.50	129.00
15,000.01	15,500	116.25	17.05	133.30
15,500.01	16,000	120.00	17.60	137.60
16,000.01	16,500	123.75	18.15	141.90
16,500.01	17,000	127.50	18.70	146.20
17,000.01	17,500	131.25	19.25	150.50
17,500.01	18,000	135.00	19.80	154.80
18,000.01	18,500	138.75	20.35	159.10
18,500.01	19,000	142.50	20.90	163.40
19,000.01	19,500	146.25	21.45	167.70
19,500.01	20,000	150.00	22.00	172.00
20,000.01	20,500	153.75	22.55	176.30
20,500.01	21,000	157.50	23.10	180.60
21,000.01	21,500	161.25	23.65	184.90
21,500.01	22,000	165.00	24.20	189.20
22,000.01	22,500	168.75	24.75	193.50
22,500.01	23,000	172.50	25.30	197.80
23,000.01	23,500	176.25	25.85	202.10
23,500.01	24,000	180.00	26.40	206.40
24,000.01	24,500	183.75	26.95	210.70
24,500.01	25,000	187.50	27.50	215.00
25,000.01	25,500	191.25	28.05	219.30
25,500.01	26,000	195.00	28.60	223.60
26,000.01	26,500	198.75	29.15	227.90
26,500.01	27,000	202.50	29.70	232.20
27,000.01	27,500	206.25	30.25	236.50
27,500.01	28,000	210.00	30.80	240.80

Sale price at least	Sale price at most	State .0075	County .0011	Total
28,000.01	28,500	213.75	31.25	245.10
28,500.01	29,000	217.50	31.90	249.40
29,000.01	29,500	221.25	32.45	253.70
29,500.01	30,000	225.00	33.00	258.00
30,000.01	30,500	228.75	33.55	262.30
30,500.01	31,000	232.50	34.10	266.60
31,000.01	31,500	236.25	34.65	270.90
31,500.01	32,000	240.00	35.20	275.20
32,000.01	32,500	243.75	35.75	279.50
32,500.01	33,000	247.50	36.30	283.80
33,000.01	33,500	251.25	36.85	288.10
33,500.01	34,000	255.00	37.40	292.40
34,000.01	34,500	258.75	37.95	296.70
34,500.01	35,000	262.50	38.50	301.00
35,000.01	35,500	266.25	39.05	305.30
35,500.01	36,000	270.00	39.60	309.60
36,000.01	36,500	273.75	40.15	313.90
36,500.01	37,000	277.50	40.70	318.20
37,000.01	37,500	281.25	41.25	322.50
37,500.01	38,000	285.00	41.80	326.80
38,000.01	38,500	288.75	42.35	331.10
38,500.01	39,000	292.50	42.90	335.40
39,000.01	39,500	296.25	43.45	339.70
39,500.01	40,000	300.00	44.00	344.00
40,000.01	40,500	303.75	44.55	348.30
40,500.01	41,000	307.50	45.10	352.60
41,000.01	41,500	311.25	45.65	356.90
41,500.01	42,000	315.00	46.20	361.20
42,000.01	42,500	318.75	46.75	365.50
42,500.01	43,000	322.50	47.30	369.80
43,000.01	43,500	326.25	47.85	374.10
44,000.01	44,500	333.75	48.95	382.70
44,500.01	45,000	337.50	49.50	387.00
45,000.01	45,500	341.25	50.05	391.30
45,500.01	46,000	345.00	50.60	395.60
46,000.01	46,500	348.75	51.15	399.90
46,500.01	47,000	352.50	51.70	404.20
47,000.01	47,500	356.25	52.25	408.50
47,500.01	48,000	360.00	52.80	412.80
48,000.01	48,500	363.75	53.35	417.10
48,500.01	49,000	367.50	53.90	421.40
49,000.01	49,500	371.25	54.45	425.70
49,500.01	50,000	375.00	55.00	430.00
50,000.01	50,500	378.75	55.55	434.30
50,500.01	51,000	382.50	56.10	438.60
51,000.01	51,500	386.25	56.65	442.90
51,500.01	52,000	390.00	57.20	447.20
52,000.01	52,500	393.75	57.75	451.50
52,500.01	53,000	397.50	58.30	455.80
53,000.01	53,500	401.25	58.85	460.10
53,500.01	54,000	405.00	59.40	464.40
54,000.01	54,500	408.75	59.95	468.70
54,500.01	55,000	412.50	60.50	473.00
55,000.01	55,500	416.25	61.05	477.30
55,500.01	56,000	420.00	61.60	481.60
56,000.01	56,500	423.75	62.15	485.90
56,500.01	57,000	427.50	62.70	490.20
57,000.01	57,500	431.25	63.25	494.50
57,500.01	58,000	435.00	63.80	498.80
58,000.01	58,500	438.75	64.35	503.10
58,500.01	59,000	442.50	64.90	507.40
59,000.01	59,500	446.25	65.45	511.70
59,500.01	60,000	450.00	66.00	516.00
60,000.01	60,500	453.75	66.55	520.30
60,500.01	61,000	457.50	67.10	524.60

Sale price at least	Sale price at most	State .0075	County .0011	Total
61,000.01	61,500	461.25	67.65	528.90
61,500.01	62,000	465.00	68.20	533.20
62,000.01	62,500	468.75	68.75	537.50
62,500.01	63,000	472.50	69.30	541.80
63,000.01	63,500	476.25	69.85	546.10
63,500.01	64,000	480.00	70.40	550.40
64,000.01	64,500	483.75	70.95	554.70
64,500.01	65,000	487.50	71.50	559.00
65,000.01	65,500	491.25	72.05	563.30
65,500.01	66,000	495.00	72.60	567.60
66,000.01	66,500	498.75	73.15	571.90
66,500.01	67,000	502.50	73.70	576.20
67,000.01	67,500	506.25	74.25	580.50
67,500.01	68,000	510.00	74.80	584.80
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

Sale price at least	Sale price at most	State .0075	County .0011	Total
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

County Transfer Tax

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

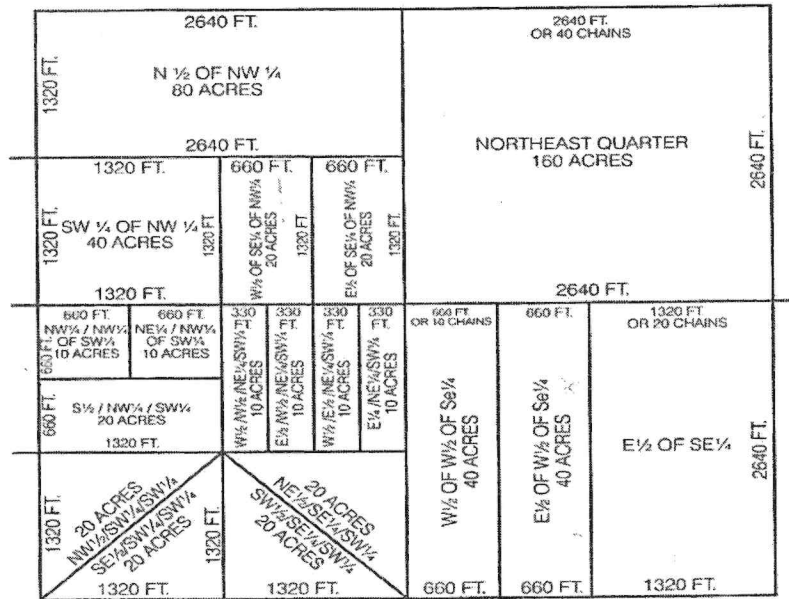
MCL 207.505

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 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.

A Section of Land, 640 Acres



Long Measure		Square Measure	
1 Mile	— 80 chains — 320 rods — 5280 feet	1 Sq. Mile	— Regular Sec. — 640 acres
1 Chain	— 4 rods — 66 feet — 100 links	1 Acre	— 10 Sq. Chains — 160 Sq. Rods — 43,560 Sq. Ft.
1 Rods	— 5½ yards — 16½ feet — 25 links	An Acre is about 208¾ feet Sq. An Acre is 8 rods wide by 20 rods long, or any area the product of whose length by its width (in rods) is 160 or (in chains) is 10.	
1 Link	— 0.66 feet — 7 7/8 inches		
		1 Sq. Rd.	— 30¼ Sq. Yds. — 272¼ Sq. Ft.
		1 Sq. Ft.	— 144 Sq. Ins.

Note:— Acreage of farm property usually figured to center of road.