

No. 24-1095

In the Supreme Court of the United States

CHELSEA KOETTER,

Petitioner,

v.

MANISTEE COUNTY TREASURER,

Respondent.

*On Petition For A Writ Of Certiorari
To The Michigan Court of Appeals*

**REPLY IN SUPPORT OF THE PETITION
FOR A WRIT OF CERTIORARI**

CHRISTINA M. MARTIN

Counsel of Record

DEBORAH J. LA FETRA

Pacific Legal Foundation

3100 Clarendon Blvd.

Suite 1000

Arlington, VA 22201

Telephone: (916) 330-4059

CMartin@pacificlegal.org

Counsel for Petitioner

TABLE OF CONTENTS

Introduction	1
Corrected Statement of Fact	3
Argument	4
I. This Case Presents a Good Vehicle, Representative of the Injustice Suffered by Thousands of Michiganders	4
II. This Court Should Grant Certiorari to Resolve Important Takings Questions	6
III. This Court Should Grant Certiorari to Resolve the Important Due Process Question	11
Conclusion	12

SUPPLEMENTAL APPENDIX

Excerpt, 2022 Foreclosure Sales, State-Wide Reports, Michigan Dep't of Treasury	61a
--	-----

TABLE OF AUTHORITIES

	Page(s)
Cases	
<i>Alisa A. Peskin-Shepherd, LLC v. Blume</i> , 509 Mich. 1046 (2022)	12
<i>Bowles v. Sabree</i> , 121 F.4th 539 (6th Cir. 2024)	12
<i>Cedar Point Nursery v. Hassid</i> , 594 U.S. 139 (2021)	1
<i>Chicago, B&Q Ry. Co. v. People of State of Illinois</i> , 200 U.S. 561 (1906)	2
<i>Felder v. Casey</i> , 487 U.S. 131 (1988)	7
<i>Fulton v. Fulton Cnty. Bd. of Comm’rs</i> , No. 22-12041, __ F.4th __, 2025 WL 2166416 (11th Cir. July 31, 2025)	2, 8
<i>Hathon v. Michigan</i> , 17 N.W.3d 686 (2025)	4
<i>Horne v. Dep’t of Agriculture</i> , 576 U.S. 350 (2015)	1
<i>Jackson v. Southfield Neighborhood Revitalization Initiative</i> , No. 166320, 2025 WL 1959046 (Mich. July 16, 2025)	5, 12
<i>Johnson v. City of East Orange</i> , No. A-2486-23, 2025 WL 1774717 (N.J. Super. Ct. App. Div. June 27, 2025)	7
<i>Joslin Mfg. Co. v. City of Providence</i> , 262 U.S. 668 (1923)	2

<i>In re Kalkaska Cnty. Treasurer for Foreclosure</i> , No. 368086, 2025 WL 1953722 (Mich. Ct. App. July 16, 2025)	5
<i>In re Kent Cnty. Treasurer for Foreclosure</i> , No. 363463, 2025 WL 889786 (Mich. Ct. App. Mar. 21, 2025).....	5
<i>Knick v. Twp. of Scott</i> , 588 U.S. 180 (2019)	7
<i>McLaughlin Chiropractic Associates, Inc. v. McKesson Corp.</i> , 606 U.S. 146 (2025)	10
<i>Mennonite Bd. of Missions v. Adams</i> , 462 U.S. 791 (1983)	8
<i>Moore v. Harper</i> , 600 U.S. 1 (2023)	10
<i>Nelson v. City of New York</i> , 352 U.S. 103 (1956)	2, 4, 5, 6, 7, 8, 11
<i>In re Petition of Muskegon Cnty. Treasurer for Foreclosure</i> , 348 Mich. App. 678 (2023), review denied 11 N.W.3d 474 (Mich. 2024)	4, 11
<i>San Diego Gas & Elec. Co. v. City of San Diego</i> , 450 U.S. 621 (1981)	2
<i>Sikorsky v. City of Newburgh</i> , 136 F.4th 56 (2d Cir. 2025)	7
<i>Tyler v. Hennepin Cnty.</i> , 598 U.S. 631 (2023)	1, 3, 8, 10, 11
<i>United States v. Thayer-West Point Hotel Co.</i> , 329 U.S. 585 (1947)	9

Statutes

Mich. Comp. Laws § 211.78k(8)	9
§ 211.78m.....	6
§ 211.78m(8)(b)	9
§ 211.78m(8)(i)	5
§ 211.78t.....	3, 4
§ 211.78t(12)(b)	9

Other Authorities

Appellee’s Response to Appellants’ Brief on Appeal, <i>In re Petition of Manistee County Treasurer</i> , Michigan Court of Appeals, No. 363723 (filed Oct. 5, 2023)	3
Claeys, Eric R., <i>Takings and Choice of Law After Tyler v. Hennepin County</i> , 20 J.L. Econ. & Pol’y 356 (2025)	10
Erwin, Alyssa, <i>Investors buy bundle of 230 foreclosed homes in Genessee Co.</i> , ABC 12 News (Oct. 17, 2023), https://tinyurl.com/yc37ex4m	6
Genessee 2021 Auction Results, https://www.tax-sale.info/listings /auction/685 (visited Aug. 14, 2025)	6
Mich. Dep’t of Treasury, <i>Foreclosing Governmental Unit Report of Real Property Foreclosure Sales</i> , https://tinyurl.com/3hxxxtuy (visited Aug. 12, 2025)	5
Michigan Senate Finance Comm. Hearing (Sept. 30, 2020), https://tinyurl.com/yc7vkcty	9

SB 1137 (with amendments), https://tinyurl.com/adx4drmb	10
---	----

INTRODUCTION

The Manistee County Treasurer (County) foreclosed and auctioned Chelsea Koetter’s home back to her family for \$106,000 to collect \$3,863.40 in taxes, interest, and fees. App. 5a. Despite *Tyler v. Hennepin Cnty.*, 598 U.S. 631 (2023), the County kept the \$102,636 surplus because weeks before the sale, while she and her sons still lived in the home, Koetter did not specially serve the notarized Form 5743. App. 5a, 49a, 56a.

The County opposes review by insisting that it merely follows state law, that the process for recovering a surplus in Michigan is purportedly simple, and because another similar case may be a better vehicle for review (*Beeman v. Muskegon County Treasurer*, No. 24-858). See County Brief in Opposition (BIO) at 13, 25. Yet, Koetter’s case is representative of a continuing stream of rejected claims from struggling owners to recover the just compensation that the County has a “categorical duty” to remit. *Horne v. Dep’t of Agriculture*, 576 U.S. 350, 358 (2015). See also *Cedar Point Nursery v. Hassid*, 594 U.S. 139, 147 (2021) (“[T]he Takings Clause imposes a clear and categorical obligation to provide the owner with just compensation.”).

As shown below, the alleged vehicle problems are illusory, but Petitioner would welcome a grant in *Beeman* or other similar pending petitions¹ while holding others pending a merits decision. Respondents do not and cannot deny that the issues raised affect thousands of owners in Michigan, nor

¹ See Petition for Writ of Certiorari, *McGee v. Alger County*, No. 25-203; *Howard v. Macomb County*, No. 25A139 (forthcoming).

that lower courts are allowing it to happen on the basis of *Nelson v. City of New York*, 352 U.S. 103 (1956). The cursory takings commentary in *Nelson* is inconsistent with subsequent jurisprudence, infecting lower courts' takings analysis and short-circuiting due process in Michigan and four other states.

This Court should grant the Petition to hold that Michigan's statute violates the Fifth and Fourteenth Amendments' guarantees of just compensation and due process and to clarify that *the government* bears the burden of remitting just compensation to a known owner. See *Joslin Mfg. Co. v. City of Providence*, 262 U.S. 668, 677 (1923) ("[T]he requirement of just compensation is satisfied when the public faith and credit are pledged to a reasonably prompt ascertainment and payment, and there is adequate provision for enforcing the pledge."); *Chicago, B&Q Ry. Co. v. People of State of Illinois*, 200 U.S. 561, 593 (1906) (Government "must obey the constitutional injunction to make or secure just compensation to the owner."). As Justice Brennan explained, "the just compensation requirement in the Fifth Amendment is not precatory: once there is a 'taking,' compensation *must* be awarded." *San Diego Gas & Elec. Co. v. City of San Diego*, 450 U.S. 621, 654 (1981) (Brennan, J., dissenting); *Fulton v. Fulton Cnty. Bd. of Comm'rs*, No. 22-12041, __ F.4th __, 2025 WL 2166416, at *8 (11th Cir. July 31, 2025) ("We don't think the Founders made an empty promise to Americans. A guaranteed remedy is a guaranteed remedy only if it's accessible."). For this reason, after tax foreclosure sales, many states *automatically* remit the surplus proceeds and the vast majority give owners many years to recover their money. Pet. 25-26.

CORRECTED STATEMENT OF FACT

Koetter does not challenge the notice requirements related to foreclosure of her property. She challenges only the County’s confiscation of surplus proceeds after it auctioned her home and the notices and procedures related to claiming that surplus. Pet. 2. The County sent only two notices relevant to the surplus proceeds, both of which emphasize the finality of foreclosure rather than the owner’s constitutional right to claim any inchoate surplus proceeds. App. 4a, 43-48a.²

Like Hennepin County in *Tyler*, the County shifts the blame to the former property owner. *Tyler*, 598 U.S. at 646 (rejecting county’s argument that Tyler’s failure to pay the taxes was constructive abandonment that allowed it “to avoid the demands of the Takings Clause”). The County contradicts Koetter’s account of what she knew and when. *Compare* BIO 16 with Pet. 7 and App. 56a, 59a (affidavits noting her lack of knowledge). The courts below never questioned the accuracy of her allegations. They simply held them irrelevant once finding that she did not timely file Form 5743. MCL § 211.78t allows the government to confiscate surplus proceeds/just compensation when *any* former owner fails to perfectly submit the notarized Form 4753, regardless of the reasons for the failure or the resulting injustice. *See* App. 2a (Koetter’s claim denied because she “had

² The County conceded below that only two notices related to the process for claiming surplus proceeds. *See* Appellee’s Response to Appellants’ Brief on Appeal at 5, *In re Petition of Manistee County Treasurer*, Michigan Court of Appeals No. 363723 (filed Oct. 5, 2023) (notices sent in March and April); App. 43a-48a (copies of notices).

not satisfied the statutory requirement to give timely notice of their intent to claim the proceeds”); App. 12a (relying on *Muskegon*’s holding rejecting a “harsh-and-unreasonable consequences exception” that exists under state law and finding “the relevant circumstances of the present case are identical” to *Muskegon*).

Koetter argued throughout the litigation that the procedures and notice used were inadequate to satisfy due process. *See, e.g.*, App. 8a, 10a (challenging lack of “notice,” “an arbitrary notice [of claim] deadline,” and arguing there must be a “means for them to claim excess proceeds even if they did not timely file Form 5743”).

ARGUMENT

I. This Case Presents a Good Vehicle, Representative of the Injustice Suffered by Thousands of Michiganders

1. Koetter agrees with the County (BIO 13, 25) that *In re Petition of Muskegon Cnty. Treasurer for Foreclosure*, 348 Mich. App. 678 (2023), *review denied* 11 N.W.3d 474 (Mich. 2024), is the case on which all subsequent Michigan courts rely—including the Michigan Supreme Court. *See Hathon v. Michigan*, 17 N.W.3d 686, 686 n.1 (2025) (“Properly notified claimants must first utilize the statutory process provided by MCL § 211.78t for recovery of remaining post-foreclosure sale proceeds before challenging the adequacy of or the application of that process as applied to them.”) (citing *Muskegon* and *Nelson*). A petition seeking review of that decision is pending, *Beeman v. Muskegon*, No. 24-858. Should the Court

grant the *Beeman* petition, Koetter asks that the Court hold this case pending a decision.

The County also suggests that Koetter’s case is an outlier. BIO 12 n.6. But the parade of similar confiscations continues as a result of Michigan courts’ reliance on *Muskegon* and *Nelson*, demonstrating a widespread problem. *See, e.g., In re Kent Cnty. Treasurer for Foreclosure*, No. 363463, 2025 WL 889786 (Mich. Ct. App. Mar. 21, 2025) (owners, including three estates, denied surplus proceeds after missing July 1 deadline); *In re Kalkaska Cnty. Treasurer for Foreclosure*, No. 368086, 2025 WL 1953722, at *2 (Mich. Ct. App. July 16, 2025) (same); *Jackson v. Southfield Neighborhood Revitalization Initiative*, No. 166320, 2025 WL 1959046, at *13 (Mich. July 16, 2025) (Welch, J., concurring) (noting the “proliferation of takings claims based on tax foreclosures in Michigan and across the country”). Plainly, the County’s suggestion that the constitutional issues are “best addressed by Michigan’s own courts” (BIO 23) leads only to a dead end.

2. The County argues the system is working adequately to return money to the rightful owners, because one year “Kalamazoo, Muskegon, Oakland, and Wayne counties disbursed approximately \$4.6 million in surplus proceeds to claimants who filed timely claims.” BIO 11. However, the same document reports that those four counties confiscated \$27.5 million in surplus proceeds.³ The counties also

³ Mich. Dep’t of Treasury, *Foreclosing Governmental Unit Report of Real Property Foreclosure Sales* (compilation of county reports of 2022 foreclosures) at 38, 57, 59, 77, <https://tinyurl.com/3hxxxtuy> (visited Aug. 12, 2025). Counties

took 511 foreclosed properties and confiscated an unknown amount of equity in those properties without any public sale via MCL § 211.78m. *See supra* n.3.⁴

3. The County protests that it can't independently verify how many Michigan owners recovered their proceeds. BIO 10. Manistee's most recent report to the state shows that, like 29 other counties,⁵ Manistee kept **100%** of surplus proceeds from former owners that it was required to remit as just compensation. *See* Supplemental Appendix 61a (bound with this brief).

II. This Court Should Grant Certiorari to Resolve Important Takings Questions

1. *Nelson* is the reason why state and federal courts authorize such widespread confiscations in Michigan and other states. The County correctly sums up the problem: "If they timely assert a claim, they are

submit these reports pursuant to MCL § 211.78m(8)(i). The amount remitted to former owners is recorded in column xi and the amount kept by the county in column xii.

⁴ The County appears correct that Genesee County misreported its shortfall as a windfall in its report for the 2021 tax year. That shortfall resulted from the County's coordination with its Land Bank to bundle hundreds of properties together for auction to discourage bidding to benefit the Land Bank. *See, e.g.*, Genesee 2021 Auction Results at Lots 7980-8000, <https://www.tax-sale.info/listings/auction/685> (visited Aug. 14, 2025); Alyssa Erwin, *Investors buy bundle of 230 foreclosed homes in Genesee Co.*, ABC 12 News (Oct. 17, 2023), <https://tinyurl.com/yc37ex4m>.

⁵ In 2022, 30 counties reported that they confiscated a combined \$5.9 million while paying claimants \$0. *See supra* n.3, at 4-5, 8-9, 15, 19, 21, 29, 31-32, 34, 37, 39-41, 43-44, 48, 51-52, 62, 64-66, 68, 71.

entitled to any resulting surplus. . . . If they do not, as in *Nelson*, no protected interest is taken.” BIO 18. That is, the takings analysis created by *Nelson* (and followed by the lower court) decides whether a taking occurs based on whether the owner preserves her future right to just compensation before the taking occurs—roughly a year before disbursement. *Cf. Sikorsky v. City of Newburgh*, 136 F.4th 56, 62-63 (2d Cir. 2025) (“harm did not occur until the City received (and began to ‘retain’) the money from the sale of the property”); *Johnson v. City of East Orange*, No. A-2486-23, 2025 WL 1774717, at *8 (N.J. Super. Ct. App. Div. June 27, 2025) (“[P]laintiff’s claim did not accrue, until the City obtained a final judgment of foreclosure and failed to return the surplus equity.”).

The County ignores longstanding case law establishing its categorical duty to pay just compensation with a reasonable, certain, and adequate process, as well as modern and traditional duties imposed on debt collectors. *See* Pet. 14-15. It offers no explanation for why property tax debtors who lose their homes are treated so differently and adversely from *all other types of debtors* who have *years* to recover their property. *Compare* BIO 21-23 *with* Pet. 13-14. Instead, the County simply notes that its process is analogous to *Nelson*. Indeed it is, which is why this Court needs to revisit *Nelson*.

2. Regarding *Nelson*’s conflict with *Knick v. Township of Scott*, 588 U.S. 180 (2019), and *Felder v. Casey*, 487 U.S. 131, 142 (1988) (government cannot impose notice of claim requirements to deny constitutional claims raised via 42 U.S.C. § 1983 in state court), the County ignores *Felder* entirely and claims that “doctrinal harmony between *Nelson* and *Knick* was endorsed by *Knick* itself.” BIO 19. *Knick*

never mentioned *Nelson*; silence is not an endorsement. It's not even *dicta*. In fact, this Court has only twice cited *Nelson*: *Tyler* distinguished it and *Mennonite Bd. of Missions v. Adams*, 462 U.S. 791, 799 (1983), cited *Nelson* as comparable support for the proposition that notice to an owner who is not in privity with a creditor is not the same as notice to the mortgagee.

The aberrational nature of *Nelson*'s takings language is highlighted by courts' treatment of the constitutional mandate of just compensation in every context other than tax foreclosures. For example, *Fulton v. Fulton Cnty. Bd. of Comm'rs*, 2025 WL 2166416, at *5, *26, considered a Georgia law that uniquely demanded pre-litigation notice of takings claims to counties within twelve months. The Eleventh Circuit rejected the purported exclusivity of this law, which would have barred the plaintiff's later-filed claims, holding "if a legislative substitute for 'just compensation' is not coextensive with the constitutionally prescribed remedy of 'just compensation,' then the constitutionally prescribed remedy remains directly available." *Id.* at *10.

Nelson's resurgence came only as Michigan and other states sought its cover to avoid paying just compensation. Their subsequent misbehavior is justified only by an unnecessary paragraph in *Nelson* responding to a belated reply-brief argument. This Court's consideration to overturn *Nelson* or hold that the relevant portions are *dicta* is warranted. See Pet. 22-26 (discussing factors re *stare decisis*).

2. The County describes the five percent "commission" over taxes, penalties, and costs that Michigan counties retain after auctions as covering

“auction marketing, legal processing, and postsale disbursement obligations.” BIO 8. But the statute already awards counties such costs. *See* MCL § 211.78m(8)(b) (government deducts from surplus proceeds “fees incurred . . . in connection with . . . sale . . . including . . . legal expenses”). Moreover, such costs are likely uniform for most properties, yet the amount the County takes for itself varies dramatically based on the sale price of property—ranging from a few hundred to tens of thousands of dollars. MCL § 211.78k(8).⁶ Beyond this, the statute gives counties any interest accrued on the surplus proceeds, MCL § 211.78t(12)(b), unconstitutionally reducing the amount of just compensation owed. *United States v. Thayer-West Point Hotel Co.*, 329 U.S. 585, 588 (1947).

3. Instead of meaningfully addressing the constitutional implications of the claim statute, the County implies that Petitioner’s law firm, Pacific Legal Foundation, advocated in favor of the process at issue here. BIO 5. This is incorrect. The firm publicly supported the earliest version of SB 1137 that gave individuals who missed the July 1 deadline for filing Form 5743 *two years after foreclosure* to file an action to reclaim their surplus proceeds,⁷ and a firm employee testified at the Michigan Legislature its view that the claim period *was too short*.⁸ Months

⁶ Almost all Michigan counties, including Manistee County, outsource the sale process to an auction house that charges buyers fees plus a 10% commission. Pet. 15-16.

⁷ SB 1137 at 21 (as introduced, later amended), <https://www.legislature.mi.gov/documents/2019-2020/billintroduced/Senate/pdf/2020-SIB-1137.pdf>.

⁸ Michigan Senate Finance Comm. Hearing (Sept. 30, 2020) <https://tinyurl.com/yc7vkcty> (at 38:58).

later, legislators amended the bill making the present convoluted claim process the “exclusive mechanism” for claiming “any” surplus proceeds, rendering inoperative the two-year limit for “recovery of . . . any proceeds from the sale.”⁹ The law as enacted operates to deprive Koetter and the vast majority of other owners of their just compensation. *Cf. McLaughlin Chiropractic Associates, Inc. v. McKesson Corp.*, 606 U.S. 146, 168 (2025) (noting difficulty with legislation that “would blindside parties who would not necessarily have anticipated” that they must make a preliminary filing).

This Court tempers deference to state legislative policies “when required by [the] duty to safeguard limits imposed by the Federal Constitution.” *Moore v. Harper*, 600 U.S. 1, 34 (2023) (referring to the Takings Clause). Indeed, *Tyler*, like other decisions by this Court, is marked by “the concern that state courts might read state law in such a manner as to circumvent federal constitutional provisions.” *Ibid.* See also Eric R. Claeys, *Takings and Choice of Law After Tyler v. Hennepin County*, 20 J.L. Econ. & Pol’y 356, 371 (2025) (*Tyler* enforces “an anticircumvention principle to deal with opportunism” by states).

⁹ See SB 1137 (with amendments) at 31, <https://tinyurl.com/adx4drmb>; Michigan Legislature information about Senate Bill 1137 of 2020 (listing amendment dates), <https://www.legislature.mi.gov/Bills/Bill?ObjectName=2020-SB-1137>. PLF advocated to reform the unfair claim procedures to no avail.

III. This Court Should Grant Certiorari to Resolve the Important Due Process Question

1. The County is correct that the courts below never seriously considered whether the claim procedures satisfy due process. BIO 13, 26. The appellate court merely followed *Muskegon*. And *Muskegon* construed *Nelson* as permitting courts to rubber stamp *any* process that government can imagine. *Muskegon*, 348 Mich. App. at 701-03. If this Court reaches the due process issue, which may be unnecessary if it grants review and holds that the government's categorical duty to pay compensation necessarily eliminates owners' burden to jump through these statutory hoops, a remand to develop the record may be appropriate.

2. The due process questions have been consistently raised by Koetter from the beginning. *See, e.g.*, Aug. 24, 2022 Mot. Hearing Transcript 7-9, 10-11; Supplemental Brief in Support of Motions of Ann Culp and Chelsea Koetter 14-18 (filed Aug. 15, 2022); App. 8a, 10a (noting Koetter's due process arguments). Indeed, she argued the law is structurally unreasonable, unfair, provides too little time, and that she was given inadequate notice. App. 8a, 10a. The County's suggestion to the contrary, BIO 22, is simply incorrect.

3. The County misapprehends Koetter's due process claim. It conflates notices and procedures concerning the foreclosure of her property (prior to the loss of title) with the notice and procedures concerning a claim for compensation for her personal property interest in surplus proceeds after disposition of the real estate. The property interest in the title to her

real estate and the property interest in payment for the excess funds taken after the foreclosure are different. *See Jackson*, 2025 WL 1959046, at *13 n.6 (Welch, J., concurring) (“the monetary value associated with foreclosed real property beyond the tax debt owed would seem to be better recognized as a personal property interest”); *Alisa A. Peskin-Shepherd, LLC v. Blume*, 509 Mich. 1046, 1047 (2022) (“proceeds of a real-estate sale are personal property”); *Bowles v. Sabree*, 121 F.4th 539, 549-50 (6th Cir. 2024) (the property interest taken by the retention of surplus proceeds following a tax-foreclosure sale was a personal property interest separate from the real property interest). Koetter is not challenging the foreclosure of her home; she is challenging the confiscation of her personal property—the excess \$102,636 that the County kept when it sold her home.

CONCLUSION

This Court should grant the Petition.

Respectfully submitted,

CHRISTINA M. MARTIN

Counsel of Record

DEBORAH J. LA FETRA

Pacific Legal Foundation

3100 Clarendon Blvd.

Suite 1000

Arlington, VA 22201

Telephone: (916) 330-4059

CMartin@pacificlegal.org

Counsel for Petitioner

AUGUST 2025

SUPPLEMENTAL APPENDIX

SUPPLEMENTAL APPENDIX

Excerpt, 2022 Foreclosure Sales, State-Wide Reports, Michigan Dep't of Treasury	61a
--	-----

Foreclosing Governmental Unit Report of Real Property Foreclosure Sales

Issued under authority of Public Act 225 of 1976; MCL 211.78m(8)(i)

The foreclosing governmental unit shall submit a written report to its board of commissioners and the state treasurer identifying any remaining balance and any contingent costs of title, environmental remediation, or other legal claims relating to foreclosed property as determined by the foreclosing governmental unit, not later than September 30 of the second calendar year after foreclosure.

Foreclosure Year	i	ii	iii	iv	v	vi	vii	viii	ix	x	xi	xii
2022												
REPORT DUE SEPT 30 TO BOARD OF COMMISSIONERS AND TREASURY 211.78m(8)(i)	Number of Parcels Ordered Foreclosed and Not Canceled or Redeemed	Sum of Minimum Bids for All Foreclosures Not Canceled or Redeemed	Number of Properties Sold to Govern- mental Agencies Under Right of First Refusal	Sum of Minimum Bids for all Govern- mental Agencies Under Right of First Refusal	Total amount paid for the govern- mental Agencies properties under Right of First Refusal	Total Number of Parcels Sold at Public Foreclosure Auctions	Sum of the Minimum Bids for Properties Sold at Public Foreclosure Auctions	Sum of Amounts Paid for Properties Sold at Public Foreclosure Auctions	Total Amount of All Taxes, Penalties and Interest, Fees and Costs on Properties Foreclosed and not Redeemed	Total Amount Paid for All Properties, Including Governmental Agencies and Public Foreclosure Auctions	Total Amount of Proceeds Paid to Claimants for All Properties (note 5% of Sale Amount Payable to FGU is Deducted Before Proceeds are Calculated)	Remaining Net Amount After Subtracting the Paid Claimant Proceeds Total (xi) From the Difference of Amounts Described in (x) and (ix)
County Name Manistee	13	\$31,210.93	1	\$7,428.40	\$7,428.40	12	\$23,782.53	\$321,000.00	\$98,519.14	\$328,428.40	\$0.00	\$229,909.26

I attest that I have completed the above information and any attachment data and have determined that the information reported is correct for the designated foreclosure sale year.

County Treasurer's Name Rachel Nelson	Telephone Number 231-723-3173
County Treasurer Signature 	Date 7/31/24

You may send the Treasury copy to bowermana@michigan.gov