

### **VEHICLES SEIZED BY THE INTERNAL REVENUE SERVICE (IRS)**

Occasionally the U.S. Internal Revenue Service will seize property, including vehicles, for nonpayment of delinquent taxes. The vehicle can be sold by the IRS using their form 2435, Certificate of Sale of Seized Property. This form will show who the IRS sold the vehicle to and the sale price, and may be accepted in lieu of an assigned title. A discharge of lien is not required.

### **VEHICLES SEIZED BY MICHIGAN DEPARTMENT OF TREASURY**

Occasionally the Michigan Department of Treasury will seize property, including vehicles, for nonpayment of delinquent taxes. The vehicle can be sold by Treasury using their "Certificate of Sale" letterhead form. The form will show who Treasury sold the vehicle to and may be accepted in lieu of an assigned title. A discharge of lien is not required.

### **VEHICLES SEIZED BY UNITED STATES MARSHALS**

U.S. Marshals may seize vehicles that have been confiscated as a result of federal drug enforcement activities. The vehicle can be sold using the "United States Marshal's Bill of Sale", a "Declaration of Forfeiture", and a federal odometer statement. A discharge of lien is not required.

### **REQUEST AND ORDER TO SEIZE PROPERTY**

A court may will issue a Request and Order to Seize Property (previously known as a Writ of Execution) ordering seizure and sale of a defendant's assets to satisfy financial obligations. Seized vehicles are sold using an original or true copy of the court's Request and Order to Seize Property and a bill of sale from the court officer.

The Request and Order to Seize Property does not have to identify the vehicle. Make a copy of the order and attach it with your transaction. Return the original Order to the applicant.

### **REQUEST AND ORDER TO SEIZE PROPERTY (cont.)**

The bill of sale must identify the vehicle, including the VIN, and is submitted.

The applicant completes a BDVR-108 Odometer Mileage Statement. A discharge of lien is not required.

### **VEHICLES SEIZED FOR DRUNK DRIVING VIOLATIONS**

Section 257.625n of the Michigan Vehicle Code allows vehicles to be seized for certain drunk driving violations. The court will issue an *Order Following Forfeiture Proceedings*, ordering seizure and sale of the defendant's vehicle. We accept this as a court order transferring ownership. The new owner presents the *Order Following Forfeiture Proceedings* and a bill of sale from the court or police agency handling the seizure.

NOTE: A court might use a similar document which orders a vehicle seized following forfeiture proceedings. These may be accepted in place of an *Order Following Forfeiture Proceedings*.

Attach a copy of the *Order Following Forfeiture Proceedings* and the bill of sale to the TR-11L. Both documents must identify the vehicle, including the VIN.

The applicant completes a BDVR-108 Odometer Mileage Statement. A discharge of lien is not required.

### **PETITION AND ORDER FOR ASSIGNMENT, ESTATE NOT EXCEEDING \$15,000**

Sometimes a court will assign ownership of a vehicle using a court document titled *Petition and Order for Assignment, Estate Not Exceeding \$15,000*. Branches may accept this document as proof of ownership for vehicle transfer. The court order should list the affected vehicle(s) by year, make, and VIN in the "Description of Property" section of the form.

Attach a copy of the petition order to the TR-11L.

The applicant completes an odometer statement using a BDVR-108 Odometer Mileage Statement. A discharge of lien is not required.