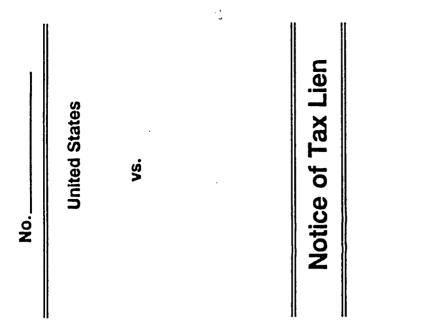
Form 668(Y)

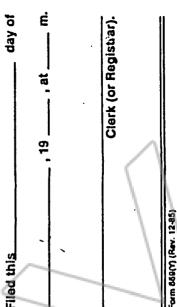
**Department of Treasury - Internal Revenue Service** 

(Rev. December 1985)

## Notice of Federal Tax Lien Under Internal Revenue Laws

District La	ıs Vegas, N	V Serial Num	8888037	08	For Op	tional Use by Recording Office
notice is give assessed aga this liability ha in favor of the to this taxpay	en that taxes inst the follow ad been made, l United States	l, 6322, and 6323 of the (Including interest aring-named taxpayer. but it remains unpaid. on all property and rigount of these taxes, crue.	nd penalties) h Demand for pa Therefore, there this to property	ave been syment of e is a lien belonging		
Name of Taxpay	er PATRICIA	A BROOKS				
	O BOX 110 EPHYR COVE	01 , NV 89448				
notice of lien is a	refiled by the date	ION: With respect to each given in column (e), this neease as defined in IRC 6325(a	otice shall, on the	elow, unless day following		
Kind of Tax	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment	Last Day of Refiling (e)		Unpaid Balance of Assessment
6672	12/31/85	RETURN TO: INTUSMAL HEV BOB LAG I LAS VILLA SPECIAL I HOUSE	O3/11/88  PUR SERVICE  CONTROL  CONTROL	04/10/94		24578.32
lace of Filing		RECORDER S COUNTY , NV 89423		Total	s	24578.32
	orepared and signo	ed at <u>Las Ve</u>	gas, NV			, on this,
Ion K	RON SMLTH		Title		f SPf 1-114	2 184335 500K 888page234





## **Excerpts From Internal Revenue Code**

Sec. 6321. Lien For Taxes.

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty. together with any costs that may accrue in addition therato) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment. is made and shall continue until the liability for the amount so assessed (or a judgement against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time

## Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's Holders Of Security Interests, Mechanic's Lienors, And Judgement Lign Creditors. - The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security Interest, mechanic's lienor, or judgement lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

## (I) Place For Filling Notice; Form.-

(1) Place For Filing - The notice referred to in sub-section (a) shall be illed -(A) Under State Laws

(i) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in

which the property subject to the lien is situated; and
(ii) Personal Property - in the case of personal
property, whether tangible or intangible, in one office
within the State (or the county, or other governmental
subdivision), as designated by the laws of such State, in which the property subject to the lien is situated;

(B) With Clerk Of District Court - In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has subparagraph (A), or (C) With Recorder Of Deeds Of The District Of Columbia - In

the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of

- (2) Situs Of Property Subject To Lien For purposes of paragraphs (1) and (4), property shall be deemed to be
- (A) Real Property in the case of real property, at its physical location; or
- (B) Personal Property In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed by the Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 2. Motor vehicles
- 3. Personal property purchased at retail
- 4. Personal property purchased in casual sale
- 5. Personal property subjected to possessory lien 6. Real property tax and special assessment itens
- 7. Residential property subject to a mechanic's lien for certain repairs and improvements
- 8. Attorney's liens
- 9. Certain insurance contracts
- 10. Passbook loans

(a) Refilling Of Notice. - For purchase of this

- (1) General Rule. Unless notice of lien is relited in the manner prescribed in paragraph (2) during the required refilling period, such notice of tien shall be treated as filed on the date on which it is filled (in accordance with subsection (i)) after the expiration of such refiling period.
- (2) PIACE FOR Filling. A notice of tien relited during the required reliting period shall be effective only -(A) II -
  - (i) such notice of iten is reflied in the office in which the
  - prior notice of Hen was filed, and (II) in the case of real property, the fact of reliling is entered and recorded in an index to the extent required by
- subsection (I) (4), and (B) in any case in which, 90 days or more prior to the date of a reliting of notice of lien under subparagraph (A), the Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filled in accordance with subsection (f) in the State in which such residence is located.
- (3) Required Refilling Period. In the case of any notice of lien, the term "required refilling period" means -(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the fax, and (8) the one-year period ending with the expiration of 6 years after the close of the preceding required refilling period for such notice of lien.

Part 1 - Kept By Recording Office

Sec. 6325. Release Of Lien Of Property Discharge

- (a) Release Of Lien. Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on
- (1) Liability Satisfied or Unenforceable The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or
- (2) Band Accepted There is furnished to the Secret er accepted by him a bond that is conditioned upon the payers the amount assessed, together with all interest in resy. thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.
- Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.
- (k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.
- (2) Disclosure of amount of outstanding lien. if a notice of lien has been filed pursuant to section 6323(I), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has right in the property subject to such lien or intends to obtain a right in such property.

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SUZANNE BEAUDREAU RECORDER

600 PAIL DEPUTY

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