SEO(V)

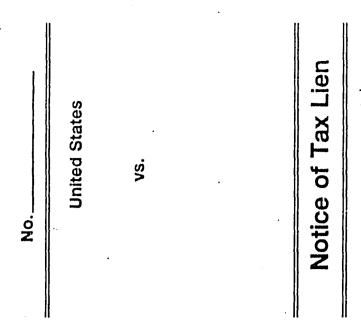
Department of Treasury - Internal Revenue Service

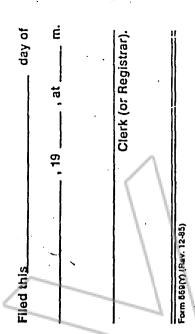
Form 0'30(1)			
(Rev. December 1985)	Notice of Fe	deral Tax Lien Under Intern	al Revenue Laws
District Las	Vegas	Serial Number . 889109487	For Optional Use by Recording Office
notice is given assessed againsthis liability had in favor of the to this taxpayer	that taxes (Including st the following-named been made, but it rema Inited States on all pro	d 6323 of the Internal Revenue Code, interest and penalties) have been taxpayer. Demand for payment of ains unpaid. Therefore, there is a lien perty and rights to property belonging hese taxes, and additional penalties,	
Name of Taxpayer	JOHN D AND LYI	NN R EVANS	
	762 ROCKPOINT WALLEDU, CA 90265	ΑY	
notice of lien is ref	iled by the date given in co	espect to each assessment listed below, unless lumn (e), this notice shall, on the day following the https://example.com/papers/19825/201. (e) ***	
	T. D. J. d	Data of Leat Pay	of Unnaid Balance

Kind of Tax (a)	Tax Period Ended (b)	Identifying Nun	(d)	(e)	Ur of	paid Balance Assessment (f)
1040	12/31/84		STUDY TO:			95317.01
				62 21 FUNCTION 1 Im	•	
Place of Filing	DOUGLAS COUNTY					95317.01
	M	INDEN, NV	89423	Total	\$	
Original	Recording	Data: 1085	506 104560			
_\\		0:00	536 124788	······································	l	

MINDEN, N			Total	\$			
Original Recording Data: 10	185 :00 536 124	788					
This notice was prepared and signed at	Las Vega	s, NV.				, OI	n this,
			254438				
the <u>23rd</u> day of June , 1991	·	•	•	BOOK	791	PAGE	478
Signature		Title					
for J. BERTSCH	160		Revenue Officer				
(NOTE: Certificate of officer authorized by law to Rev. Rul. 71-466, 1971 - 2 C.B. 409)	take acknowledgem	ents is not essential t	to the validity		eral Tax Li 1 668(Y		. 12-85)

Form 668(Y) (Rev. 12-85)





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 thereto) 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 flen 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 Lien Creditors. • The ilen 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 actice thereof which meets the requirements of subsection (I) has been filed by the Secretary.

(I) Place For Filing Notice; Form.-

(1) Place For Filing - The notice referred to in subction (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 ilen is situated;

(B) With Clark Of District Court - In the office of the clark of the United States district court for the judicial district in which the property subject to flen 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), properly shall be deemed to be

(A) Real Property - In the case of real property, at its

hysical 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 filled.

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

residence of a tempayor 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
Secretary. 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:

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

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

(1) General Rule. - Unless notice of lien is relifed in the manner prescribed in paragraph (2) during the required reliling period, such notice of lien shall be treated as filed on the date on which it is liled (in accordance with subsection (i)) after the expiration of such refiling period.

(2) Place For Filing. - A notice of tien relied during the required refiling period shall be effective only -

(i) such notice of lien is reliied in the office in which the

prior notice of lien was liled, and

(ii) in the case of real property, the fact of refiling 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 refilling 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 filed in accordance with subsection (I) in the State in which such residence is located.

(3) Required Refiling Period. - in the case of any notice of lien, the term "required refliling period" means -(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and (B) 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.

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Sec. 6325. Release Of Lien Or Discharge Of **Property**

(a) Release Of Lien. - Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a cortificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which .

(1) Liability Satisfied or Unenforceable - The Secretary finds that the fiability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has

become legally unenforceable; or

(2) Bond Accepted - Thera is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect 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 Return Information For Tax Administration Purposes. -

(2) Disclosure of amount of outstanding flen. - if a notice of lien has been filed pursuant to section 6323(f), 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.

> REQUESTED BY IN OFFICIAL RECORDS OF DOUGLAS CO. NEVADA

JUL-3 A9:58

SUZANNE BEAUDREAU: RECORDER

Part 1 - Kept By Recording Office