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Doc Number: **0819042**

02/27/2013 10:37 AM

OFFICIAL RECORDS

Requested By:  
IRS

DOUGLAS COUNTY RECORDERS  
Karen Ellison - Recorder

Page: 1 of 3 Fee: \$ 16.00

Bk: 0213 Pg: 7431



Deputy ar

Assessor's Parcel Number: \_\_\_\_\_

Recording Requested By:

Name: Internal Revenue Service

Address: P.O. Box 145595

City/State/Zip Cincinnati, OH 45250-9732

Real Property Transfer Tax:

\$ \_\_\_\_\_

Certificate of Release of Federal Estate Tax Lien

(Title of Document)

This page added to provide additional information required by NRS 111.312 Sections 1-2. (Additional recording fee applies)

*This cover page must be typed or legibly hand printed.*

Form **668-J**  
 (Rev. August 1980)

Department of the Treasury - Internal Revenue Service

**Certificate of Release of Federal Estate Tax Lien**

District 55 S Market Street MS 5350 San Jose, CA	Serial Number	For Optional Use By Recording Office
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I certify that the requirements of section 6325(a) of the Internal Revenue Code have been satisfied for the tax liability (including all statutory additions) shown below on the following-named estate, and that the lien provided by Code section 6324A for these taxes and additions has been released. The proper officer in the office where notice of Federal estate tax lien was filed on Oct 20, 2011, is authorized to note in the books the release of this lien, as far as it relates to the following.

Document No: 0791211 BK 1011 PG 3338-3340

Name of Estate John C. Cheney Sr. Heirs: See below
Name and Address of Executor/Administrator John C. Cheney Jr. 350 Brooks Road (PO Box 207) Soquel, CA 95073

Date of Death	Date of Assessment	Decedent's Social Security Number	Unpaid Balance of Assessment
03/27/1999	08/28/2000	XXX-XX-6479V	\$416,515.00

Description of Property to Which Lien Attaches  
 Heirs: John C. Cheney Jr. and Nancy L. Cheney, trustees of the Cheney Family Trust, dated May 4, 1994

SEE ATTACHED EXHIBIT A

Place of Filing Douglas County Recorder, State of Nevada

This certificate was prepared and signed at San Jose, California, on this,

the 7th day of Feb, 2013

Signature <i>Doug Hotel</i> Doug Hotel, ID #06-82708	Title Estate Tax Advisor Unit (Advisory)
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## EXHIBIT A

### LEGAL DESCRIPTION

The land referred to herein is situated in the State of Nevada, County of Douglas, described as follows:

All that real property situated in the County of Douglas, State of Nevada, bounded and described as follows:

**Parcel 1:**

Lot 15 as shown on the map of Skyland Subdivision No. 1, filed in the office of the County Recorder of Douglas County, State of Nevada on February 27, 1958 in Book 1, Page 181, Document No. 12967.

**Parcel 2:**

A portion of the land lying between the low water line of Lake Tahoe as it existed on April 12, 1870 and the property shown on the map of Skyland Subdivision No. 1, filed in the office of the recorder of Douglas County, Nevada on February 27, 1958, that is appurtenant to Lot shown on said map and numbered 15.

Excepting any portion of the above described property lying within the bed of Lake Tahoe below the line of natural ordinary high water and also excepting any artificial accretions to the land waterward of the line of natural ordinary high water or, if lake level has been artificially lowered, excepting any portion lying below an elevation of 6,223.00 feet, Lake Tahoe Datum established by NRS 321.595.

