

APN # 1319-10-211-014

Escrow # 00237530 --COM

Recording Requested By:  
First Centennial Title Company  
1450 Ridgeview Dr. #100  
Reno, NV 89509

When Recorded Return to:  
First Centennial Title Company  
1450 Ridgeview Dr. #100  
Reno, NV 89509

DOUGLAS COUNTY, NV **2018-922265**  
Rec:\$35.00  
\$35.00 Pgs=4 11/15/2018 10:47 AM  
FIRST CENTENNIAL - RENO (MAIN OFFICE)  
KAREN ELLISON, RECORDER

SPACE ABOVE FOR RECORDERS USE

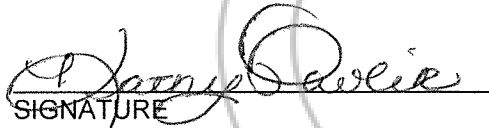
**United States Disclaimer of Interest in Real Property – Case No. 3:18-cv-  
00436-MMD-CBC**  
(Title of Document)

**Please complete Affirmation Statement below:**

I, the undersigned, hereby affirm that the attached document, including any exhibits, hereby submitted for recording does not contain the social security number of any person or persons. (Per NRS 239B.030)

**-OR-**

I, the undersigned, hereby affirm that the attached document, including any exhibits, hereby submitted for recording does contain the social security number of a person or persons as required by law: NRS 239B.030 (state specific law).

  
SIGNATURE

\_\_\_\_\_  
Title Officer  
TITLE

Kathy Pavlik  
\_\_\_\_\_  
Print Signature

This page added to provide additional information required by NRS 111.312 Sections 1-2 and NRS 239B.030 Section 4.

**This cover page must be typed or printed in black ink.**

(Additional recording fee applies)

SPACE BELOW FOR RECORDER

1 RICHARD E. ZUCKERMAN  
Principal Deputy Assistant Attorney General

2 VIRGINIA CRONAN LOWE  
3 Trial Attorney, Tax Division  
4 U.S. Department of Justice  
5 P.O. Box 683  
6 Ben Franklin Station  
7 Washington, DC 20044-0683  
8 Tel.: 202-307-6484  
9 Fax: 202-307-0054  
viriniacronan.lowe@usdoj.gov

10 Of Counsel:  
11 DAYLE ELIESON  
12 United States Attorney  
13 *Counsel for the United States*

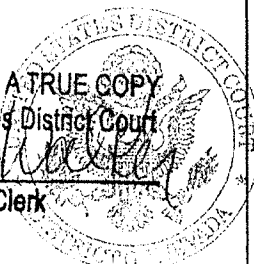
14 UNITED STATES DISTRICT COURT  
15 FOR THE DISTRICT OF NEVADA

12	JEAN MERKELVACH, Co-Trustee of the	)	
13	SES GENOA TRUST,	)	Civil No. 3:18-CV-00436-MMD-CBC
14	Plaintiff,	)	
15	v.	)	UNITED STATES DISCLAIMER OF
16	THE UNITED STATES OF AMERICA,	)	INTEREST IN REAL PROPERTY
17	DEPARTMENT OF THE TREASUREY,	)	
18	INTERNAL REVENUE SERVICE,	)	
19	CHAD SMITTKAMP, an individual,	)	
20	And Does 1-10, inclusive,	)	
21	Defendants.	)	

22 Defendant, United States of America, by and through its undersigned attorneys, sets forth  
23 the following:

1. The plaintiff brought this action pursuant to 28 U.S.C. § 2410 to quiet title to  
real property located at 2271 Pioneer Trail, Genoa, Nevada.

CERTIFIED TO BE A TRUE COPY  
Clerk, United States District Court  
By *[Signature]*  
Deputy Clerk



1                   2. Notices of Federal Tax Liens were filed with the Douglas County Recorder  
2 against defendant Chad Smittkamp for federal tax assessments as follows:

Date Filed	Type of Liability	Liability Periods	Amount of Assessments
November 1, 2010	Civil Penalty	3/31/06, 6/30/07, 9/30/07	\$7,560
June 23, 2011	Form 1040	2010	\$4,940
June 26, 2012	Form 1040	2011	\$2,173
September 14, 2017	Form 1040	2012, 2013, 2014, 2015	\$18,524
June 18, 2018	Form 1040	2016	\$5,019

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13                   3. The United States disclaims any interest in the real property located at 2271  
14 Pioneer Trail, Genoa, Nevada pursuant to the Notices of Federal Tax Lien set forth in paragraph  
15 2, above.

16 Respectfully submitted this 9<sup>th</sup> day of October, 2018

17                                   RICHARD E. ZUCKERMAN  
18                                   Principal Deputy Assistant Attorney General

19                                   /s/ Virginia Cronan Lowe  
20                                   VIRGINIA CRONAN LOWE  
21                                   Trial Attorney, Tax Division  
22                                   U.S. Department of Justice

23                                   Of Counsel:  
24                                   DAYLE ELIESON  
25                                   United States Attorney

*Counsel for the United States*

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CERTIFICATE OF SERVICE

IT IS HEREBY CERTIFIED that service of the foregoing UNITED STATES' DISCLAIMER OF INTEREST IN REAL PROPERTY has been made this 9<sup>th</sup> day of October, 2018, by placing a true and correct copy in the United States Mail, first class postage prepaid, addressed to the following:

Chad Smittkamp  
P.O. Box 191  
Genoa, NV 89411

And by ECF to:

Mark G. Simons, Esq.  
SIMONS LAW, P.C.  
6490 S. McCarran Blvd., #C-20  
Reno, NV 89509  
*Counsel for Plaintiff*

/s/ Virginia Cronan Lowe  
VIRGINIA CRONAN LOWE  
Trial Attorney, Tax Division  
U.S. Department of Justice