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ecember 1985)	Notice	e of Federal Tax	Lien Under	Internal Revo	enue Laws	_
ict	<u>.</u>	Serial Number		For	Optional Use by Recording Office	_ (
<u> </u>	ttla <b>y</b> WA		9188086	73		
aroulded by	sections 6321	. 6322. and 6323 of the	Internal Revenu	ue Code,	4	
ce is give	n that taxes (	(including interest an	g penaities) na Demand for pay	ment of	FILED FOR RECORD	
liability ha	s been made, t	out it remains unpaid.	Therefore, there	elonging	SKAMAHIA CO. WASH	
thie texpev	er for the amo	bunt of these taxes, (	and additional p	penalties,	IKS "ASK	,
5.0		ccrue.			Jan. 13 12 42 PN 188	
e of Taxpaye	JEFF +1.	STRODE			GARY M. OLSON	į
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		020 ALOON MACH	TER POAD		LSON	
. S	TEVENSON,	WA 98648			4 7	
PORTANT RE	LEASE INFORMA	TION: With respect to each given in column (e), this no	assessment listed be	low, unless y following	7	
once of tien is ich date, opera	te as a certificate o	of release as defined in IRC	8325(a).	/ P	o o	,
	Tax Period		Date of	Last Day for	Unpaid Balance	
ind of Tax	Ended (b)	Identifying Number	Assessment (d)	Refiling (e)	of Assessment	
1040	12-31-84	(0)	5-11-87	6-10-93	2163,43	
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ace of Filing		Y AUDITOR		Total	\$ 2163,43	
ace of Filing	SKAMA	Y AUDITOR ANIA COUNTY ENSON, WA 986	48	Total	\$ 2163,43	3
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# **Excerpts From Internal Revenue Code**

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Sec. 6321. Lien For Taxes.

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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.

been filed by the Secretary.

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 judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable of lapse of time

Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors. — The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's henor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has

### (f) Place For Filing Notice; Form.—

(1) Place For Filing - The notice referred to in subsection (a) shall be filed -(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, which the property subject to the lien 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 lien is situated, whenever the State has not by law designated one office which meets the requirements of 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 fen is situated in the District of Columba.

(2) Situs Of Property Subject To Lien - For purposes of paragraphs (1) and (4), properly shall be deemed to be situated -(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) (8), 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 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

- Securities
- Motor vehicles
- Personal property purchased at retail Personal property purchased in casual sale
- Personal property subjected to possessory lien
- Real property tax and special assessment liens Residential property subject to a mechanic's
- lien for certain repairs and improvements
- Attorney's tiens
- Cortain insurance contracts Passbook loans
- (g) Refliing Of Notice. For purposes of this
- (1) General Rule. Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required rafiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period
- (2) Place For Filing. A notice of tien refuled during the required refiling period shall be effective only
  - (A) if -(i) such notice of lien is refiled in the office in which the
  - prior notice of lien was filed, and (ii) in the case of real property, the fact of refiling is entered and recorded in a subsection (f) (4), and

(8) in any case in which, 90 days or more prior to the date of a refiling of notice of hen 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 (f) in the State in which such residence is located.

UT

(3) Required Refilling Period. — in the case of any notice of lien, the term "required refiling period" means 
(A) the one-year period ending 30 days after the expiration of 6 years after the date of the asses ament 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.

6325. Release Of Lien Sec. Discharge Of Property.

- (a) Release Of Liers. 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) Bond Accepted - There 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 and Return Information For Tax Administration

(2) Disclosure of amount of outstanding lien. - If a notice of tion has been fifed pursuant to section 6323(f), the amount of the outstanding obligation secured by such tien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property

This notice was prepared and signed at	1	05437				
Serial Number 918808673  La provided by sectless 6321, 6322, and 6323 of the Internal Revenue Code, soluble is given that taxes (fictuding interest and penalties) have been essessed against the 78-licentegeneric files of the property and for payment of the latest been easies, but it remains unpeld. Therefore, there is a lien in two of the United States on all property and rights to property belonging on the taxpayer for the amount of these taxes, and additional penalties, niterest, and costs that may accrue.  BILE POINT 020 ALDRU MACHIER ROAD STEVENSOR, WA 3849  THEORITAN RELASE INFORMATION: With respect to each assessment listed below, unless, notice of lien is reflied by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 935(s)  RIMPORTANT RELASE INFORMATION: With respect to each assessment listed below, unless, notice of lien is reflied by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 935(s)  RIMPORTANT RELASE INFORMATION: With respect to each assessment listed below, unless, notice of lien is reflied by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 935(s)  RIMPORTANT RELASE INFORMATION: With respect to each assessment listed below, unless, notice of lien is reflied by the date given in column (e), this notice shall not have day following such date, operate as a certificate of release as defined in IRC 935(s)  RIMPORTANT RELASE INFORMATION: With respect to each assessment listed below, unless, notice of lien is reflied by the date given in column (e), this notice shall not have following and the day following and	. 668(Y)					
a provided by sections \$321, \$322, and \$323 of the Internal Revenue Code, object is given that taxes (including Interest and penalties) have been the taxes (including Interest and penalties) have been that taxes (including Interest and penalties) have been that taxes (including Interest and penalties) have been that the Albert sade, but it remains unpaid. Therefore, there is a lient is a liberative or all property and rights to property belonging, this taxpayer for the amount of these taxes, and additional penalties.  Interest, and cetat that may actrue.  INTEREST. Interest. And County actrue.  INTEREST.	December 1985)	Notice	e of Federal Tax	Lien Under	internal Reve	nue Laws
a provided by sections \$321, \$322, and \$323 of the Internal Revenue Code, tooks is given that taxes (including interest and penalties) have been interest property and penalties) have been interest pull it reminish unpaid. Therefore, there is a lien is always for the amount of these taxes, and additional penalties.  It is likelith that the property and rights to property belonging it aways for the amount of these taxes, and additional penalties.  It is point approprie for the amount of these taxes, and additional penalties.  INFORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is reflied by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC \$325(i).  IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is reflied by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC \$325(i).  IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is reflied by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC \$325(i).  Unpaid Balance of Assessment (a).  1040 12-31-84 538-73-1737 5 11-87 5-10-93 21/33/43.  Place of Filling  COURTY AUCTION  SKRAMAILA COURTY STEVENSON. MA 98648  This notice was prepared and signed at Scattle, MA Factor the day of the state of the st	trict					ptional Use by Recording Office
Size of Filing  COUNTY AUDUSE  Ride of Tax Period  (a)  1090  12-31-84  538-78-1737  STEVENSON. MAY 98698  COUNTY AUDUSE  SKAMANIA COUNTY STEVENSON. MAY 98698  County Augusta State of		attlegua		91880867	73	
Place of Filing  COUNTY AUCUJOR  STEVENSON, MA 98648  COUNTY AUCUJOR  COUNTY A	ptice is give seased against its liability he favor of the this taxpay	in that taxes ( inst the Tollowin as been made, b United States of rer for the amo	including interest and rightered taxpayer. I out it remains unpaid. Infall property and righ ount of these taxes, a	penalties) na Demand for pay Therefore, there Is to property b	ment of is a lien elonging	JRS TASH
STEVENSON, NA 98648  MPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refilled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(s).  Tax Period Rended IdentifyIng Number Assessment (e)  1040 12-31-84 538-78-1739 5-11-87 6-10-93 2143) 43  COUNTY AUDITOR SKRMARIA COUNTY STEVENSON, NA 98648  Total STEVENSON, NA 98648  This notice was prepared and signed at Seattle, NA Profiles.  Indiges: Indige	me of Taxpay	<mark>∳r 33</mark> JEFF •I1	STRODE			4 100
STEVENSON, WA 98648  MPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless potice of lien is refilled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).  Tax Period Rended (c) Identifying Number (c) Assessment (d) (e) (f) (f) (f) (f) (f) (f) (f) (f) (f) (f	sidence	<u> </u>		co, ĉost	* 1	MOLSON
MPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless solice of lien is reflied by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC \$325(a).  Tax Period Redd Identifying Number (c) Unique Refling (f)  COUNTY AMOUJOR (c)  COUNTY AMOUJOR TILE 87 6-10-93 2143343  COUNTY STEVENSON, WA 98698  Total \$ 2163.433  Shankania County Stevenson, WA 98698  This notice was prepared and signed at Seattle, WA Refligation in IRC \$325(a).				FRO KUAU		
Tax Period Rended (b) Identifying Number Assessment (d) Refilling (e) Unpaid Balance of Assessment (d) Refilling (e) (f) (f) (f) Refilling (e) (f) (f) (f) (f) (f) (f) (f) (f) (f) (f	otice of lien in	refiled by the date	aiven in column (e), this not	ice snail, on the oa	low, unless y following	
Place of Filing  COUNTY AUDITOR SKAMANIA COUNTY STEVENSON, WA 98648  Chis notice was prepared and signed at  Seattle, WA  Seattle, WA  Find rotal signed at  Find rotal signed si				y if o	set Day for	Unpeld Balance
1090   12-31-84   538-78-1739   5-11-87   6-10-93   2163,43		Ended		Assessment	Refiling	of Assessment 3
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Mailed			signed at	le, MA		Indigeci ()

Part 1 - Kept By Recording Office

to the seknowledgments is not essential to the validity of Notice of Federal Tax lien

(NOTE: Certificate of efficer authorized by Rev. Rul. 71-466, 1977 - 2 C.B. 409)

Filed this

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at 1

Clerk (or Registral Form 668(Y) (Rev. 12-65)

lotice of Tax Lie

SKAMANIA CO WASH
BY 18S PH 80
AUDITOR
GARY M. OLSON

## **Excerpts From Internal Revenue Code**

Sec. 6321. Lien For Taxes.

If any person liab's 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 tien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

C. Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by faw, the lien imposed by section 632f shall arise at the time the assessment is made and shall continue until the Hability for the amount so assessed (or a judgment against the taxpayer arising out of such mability) 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 Judgment Lien Creditors.— The Benimposed by section 630 shall not be valid as against any purchaser, holder of a security interest, mechanic's fignor, or judgment lien cred for just notice thereof which meets the requirements of subsection (f) has been find by the Secretary.

#### if Place For Filling Notice; Form.—

(1) Place For Filing - The notice referred to in subsection (2) shall be filed -

(A) Uncer 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 so 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 tales of such State in which the property subject to the field is situated.

(8) With Crerk 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 I en is situated, whenever the State has not by Iaw designated one office which meets the requirements of subcaracraph (A), or

supparagraph (A. Gr.
(G) With Recorder Of Deeds Of The Oistrict Of Columbia in the office of the Recorder of Deeds of the Destrict of Columbia if a trapporty subject to the Lea is a fueled in the District of Columbia.

(2) Situs Of Property Subject To Uen - For purposes of paragraphs (1) and (4), property shall be deemed to be unusual - (A) Real Property - In the case of real property, at its

physical location; or (B) Personal Property is 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) (8), 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 tarpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

States shall be deemed to be in the District of Columbia.

(3) Form The form and content of the netice 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.

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

- 1. Securities
- 2. Motor vehicles
- 3. Personal property purchased at retail
- Personal property purchased in casual sale
   Personal property subjected to possessory tien
- 6 Real property tax and special assessment liens
- 7. Residential property subject to a mechanic's filen for certain repairs and improvements 8. Amorney's Dans
- 9 Certain insurance contracts
- 10 Passbook loans

(e) Rolling Of Notice. — For purposes of this

(1) General Rule, — Unless notice of lien is refued in the manner prescribed in paragraph (2) during the required refilling period, such notice of Sen shall be treated as filed on the date on which it is filed (in accordance with subsection (1)) after the expiration of such refling period.

(2) Place For Filing. — A notice of lien refised during the required refiting period shall be effective only

(A) if:

(A) stack notice of then is refuled in the office in which the prior notice of hen was filed, and

(ii) in the case of real property, the fact of refilling is entered and recorded in an index to the extent required by subsection (f) (4), and

(E) in any case in which, 90 days or more prior to the date, of a retiling of notice of hen under subparagraph (A). the

Secretary received writter: Information (in the mahner 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 (f) in the State in which such residence is located.

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(3) Required Refilling Pariod.— In the case I 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 tax, and (B) the one-year period ending with the expiration of 6 years after the closs of the preceding required refilling period for such notice of lien.

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 certificate of release of any flen imposed with respect to any internal revenue tax not later than 30 days after the day on which -

(1) Liability Satisfied or Unenforpsable - The Secretary finds that the liability for the amount assessed, together with all Interest to respect thereof, has been fully satisfied or has become legally unenforceable; or (2) Bond Accepted - There is furnished to the Secretary and

(2) Bond Accepted - There 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 prescribes by few (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.

(t) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.

(2) Disclosure of amount of outstanding tien. If a notice of lian has been filed pursuant to section \$323(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 a right in the property subject to such lian or intends to obtain a right in such property.