

105563

BOOK 110 PAGE 616

STATE OF WASHINGTON
BEFORE THE SECRETARY, DEPARTMENT OF SOCIAL AND HEALTH SERVICES

NOTICE AND STATEMENT OF LIEN -- ALL PROPERTY

NOTICE IS HEREBY GIVEN:

That there is a debt due and owing the Department of Social and Health Services by: **David D. Sparks** as the result of an assignment of support rights arising under a superior court order or arising under RCW 26.16.205 or RCW 74.20A.030 and established pursuant to RCW 74.20A.055.

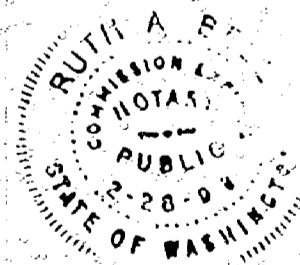
That there is now due and remaining unpaid on said debt, after deducting all just credits and offsets, \$ **1,603.00**. That the Department of Social and Health Services, State of Washington, pursuant to RCW 74.20A.060 claims a lien in the amount of said debt on all real and personal property of the above-named debtor.

Joseph Yule Prather
Authorized Representative

State of Washington)
County of Clark) ss

On this day, the undersigned Notary Public in and for the state of Washington, do hereby certify that Joseph Yule Prather appeared before me, (s)he being known to me as the individual who executed the above instrument, and acknowledged that (s)he signed the same and that (s)he is authorized to execute this instrument.

In witness whereof I have hereunto set my hand and affixed my official seal on the 23rd day of August, 1998.



FILED FOR RECORD
SKAHANA CO. WASH
BY DSHS

AUG 25 2 26 PM '98

Ruth A. Bell
Notary Public, State of Washington.
My commission expires on 2/28, 1998.

Inquiry shall be made to:

OFFICE OF SUPPORT ENFORCEMENT
5411 E. Mill Plain Road
PO Box 4269, MS: S53-2
Vancouver, Wa 98662
(206) 690-4672

Registered S
Indexed, S
Filed S
Searched S

In reply, refer to D # 576559.

No.

105658

United States

vs.

Notice of Tax Lien

Filed this

24

day of

Aug. 1988, at 4:20 p.m.

Form 668 (Rev. 12-85)

Registered
 Indexed, etc.
 Indirect
 Filmed
 Mailed

Clerk (or Registrar)

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 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 by reason of lapse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(a) **Purchasers, 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 lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

(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, in which the property subject to the lien is situated, or

(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 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 lien is situated in the District of Columbia.

(2) **Situs Of Property Subject To Lien.** — For purposes of paragraphs (1) and (4), property 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) (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 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
6. Real property tax and special assessment liens
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

(g) **Refiling Of Notice.** — For purposes of this section —

(1) **General Rule.** — Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling 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 lien refiled 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 an index to the extent required by subsection (f) (4), and

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

(3) **Required Refiling 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 assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling 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 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 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 Purposes.** —

(2) **Disclosure of amount of outstanding lien.** — If a notice of lien has been filed pursuant to section 6321(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 lien or intends to obtain a right in such property.