

UNITED STATES

VS.

*Joseph P. & Joseph R.
Andrew*

NOTICE OF TAX LIEN

Filed this 6 th day of

*September, 1973, at 9:00 A.M.
Recorded in Fed. No. 1
Lien Record Book for
D.C. County
Charles W. Cecil,
Clerk (or Registrar).*

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 LIENITORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security mechanic's lienor, or judgment lien creditor thereof which meets the requirements of subsection (b) filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS.—NOTICE FILED.—Even though notice imposed by section 6321 has been filed, such notice shall not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property within the State (or the county or governmental subdivision), as designated by the laws of such State, in which the property the lien is situated; and

(ii) Personal Property.—In the case of property, whether tangible or intangible, 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 the 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 paragraph (1), 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 cor-

poration 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 or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose 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 such notice of lien is refiled in the office in which the prior notice of lien was filed; 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 or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) 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.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate 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 or his delegate 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.



Lien # 401

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT
Baltimore

SERIAL NUMBER
74-S-103

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

Joseph P & Toni R Andrew

RESIDENCE

Centreville, Md 21617

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-67	05-16-69	213-36-6786	27.72
1040	12-31-68	06-26-70	213-26-6786	42.18
1040	12-31-70	08-06-71	213-26-6786	73.45
1040	12-31-71	04-02-73	213-26-6786	176.08

PLACE OF FILING

Clerk of the Circuit Court
Queen Annes County
Centreville, Maryland 21617

TOTAL \$ 319.43

WITNESS my hand at Salisbury, Maryland, on this,
the 29th day of August, 19 73

SIGNATURE

Walter Dean

TITLE

Group Manager

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 401

UNITED STATES

vs.

Joseph P. Andrew
vs.
Gene R. Andrew

RELEASE OF TAX LIEN

Filed this 1st day of

March, 1974 - 3:55 PM.

and proper entry made in Lien Record Book

L.R. Co. Book No. 287 #1, page 18

Charles T. Cecil
Clerk (or Registrar).

DISTRICT
Baltimore

SERIAL NUMBER
74-S-103

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on September 6, 1973, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

Joseph P & Toni R Andrew

RESIDENCE

Centreville, Md 21617

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
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1040	12-31-70	08-06-71	213-26-6786	73.45
1040	12-31-71	04-02-73	213-26-6786	176.08

PLACE OF FILING

**Clerk of the Circuit Court
Queen Annes County
Centreville, Maryland 21617**

TOTAL \$ **319.43**

WITNESS my hand at Baltimore, Maryland, on this,

the 22nd day of February, 1974

SIGNATURE

Prof. J. C. Chen

TITLE

Special Procedures Advisor

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 24419. C.B. 1950-51, 125.)

UNITED STATES

V.S.

George B. Gibbs

NOTICE OF TAX LIEN

Filed this 13th day of

September, 1979 at 9:00 a.m.
*& recorded in 1815 No. 18
a Federal Tax Lien Record
Book for 2nd County*

Charles W. Cress
Clerk (or Registrar).

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.

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SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIENHOLDERS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor thereof which meets the requirements of subsection (b) if such lien was filed before the date of the filing of the notice of lien under subsection (a).

(b) PROTECTION FOR CERTAIN INTERESTS.—NOTICE FILED.—Even though a notice of lien under section 6321 has been filed, such notice shall not be valid—

(1) PLACE FOR FILING NOTICE: FORM.—(A) Under State Laws.—(i) Real Property.—In the case of real property situated 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, situated 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 the 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 paragraph (1), 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 cor-

poration 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 located 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 or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REILING 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 if 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 such notice of lien is refiled in the office in which the prior notice of lien was filed; 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 or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) 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 REILING 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.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide, by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate 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 or his delegate 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.



NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT
Baltimore

SERIAL NUMBER

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER
George B Gibbs

RESIDENCE
Church Hill, Md 21623

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-72	5-28-73	186-16-0792	659.10
PLACE OF FILING Clerk of the Circuit Court Queen Annes County Centreville, Md 21617				TOTAL \$ 659.10

WITNESS my hand at Salisbury, Maryland, on this,
the 27th day of August, 19 73

SIGNATURE	TITLE
Walter Dean <i>Walter Dean</i>	Group Manager

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 402

UNITED STATES

v. s.

George B. Gibbs

RELEASE OF TAX LIEN

Filed this 13th day of

Sept, 1979 - 10:15 A.M.,

and proper entry made in _____

_____ Book No. _____, page _____

Clerk (or Registrar).

DISTRICT

Baltimore

SERIAL NUMBER

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on September 13, 19 79, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

George B Gibbs

RESIDENCE

Church Hill, Md 21623

1979 SEP 13 AM 10:15
CLERK OF THE COURT
QUEEN ANNES COUNTY

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-72	5-28-73	186-16-0792	659.10
PLACE OF FILING Clerk of the Circuit Court Queen Annes County Centreville, Md 21617				TOTAL \$ 659.10

WITNESS my hand at Baltimore, Maryland, on this,

the 11th day of September, 19 79

SIGNATURE

Harvey R. Hammer

TITLE

Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

VS.

Charles H. Cecil
Olivia Booy

NOTICE OF TAX LIEN

Filed this 13th day of

September, 1973 at 9:00 a.m.
Recorded in 781, Nov 18, 1973
a Federal Sub-Tax Record
Book for S.W. County.

Charles H. Cecil,
Clerk (or Registrar).

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 MECHANIC'S LIENORS, AND JUDGMENT CREDITORS.—The lien imposed by section 6321 is valid as against any purchaser, holder of a mechanic's lienor, or judgment lien creditor thereof which meets the requirements of subsection (f) if such notice of lien is filed in accordance with subsection (f) after the expiration of such required refiling period.

(b) PROTECTION FOR CERTAIN INTERESTS.—If a notice of lien is filed in accordance with subsection (f) after the expiration of such required refiling period, such notice shall not be valid—

(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 within the State (or the county or 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, located within the State (or the county, or 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 the 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 paragraph (1), 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 cor-

poration 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 or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose 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 required refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; 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 or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) 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.

(4) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate 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 or his delegate 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.



Lien # 403

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT Baltimore SERIAL NUMBER 74-5-107

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER
Clarence H & Obethia Booze

RESIDENCE
Chester, Md 21619

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-72	5-28-73	215-01-5443	1345.86

PLACE OF FILING Clerk of the Circuit Court
Queen Annes County
Centreville, Md 21617 TOTAL \$ 1345.86

WITNESS my hand at Salisbury, Maryland, on this, the 23 day of August, 19 73

SIGNATURE Walter Dean TITLE Group Manager

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 403

UNITED STATES

vs.

*Clarence H. v Ophelia
Booze*

RELEASE OF TAX LIEN

Filed this 7th day of

Jan., 1974 M.,

and proper entry made in Fed. Tax Lien

Record Book No. TSP#1, page 18

Charles H. Cecil
Clerk (or Registrar).

DISTRICT **Baltimore** SERIAL NUMBER **74-5-107**

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on September 13, 1973, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER
Clarence H & Obathia Booze

RESIDENCE
Chester, Md 21619

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-72	5-28-73	215-01-5143	1345.86

PLACE OF FILING **Clerk of the Circuit Court
Queen Annes County
Centreville, Md 21617** TOTAL **\$1345.86**

WITNESS my hand at Baltimore, Maryland, on this, the 4th day of January, 1974

SIGNATURE *Joseph B. Ziller* TITLE **Special Procedures Advisor**

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

VS.

*Marvin Davis & Sons
Hauling Inc.*

NOTICE OF TAX LIEN

Filed this 18th day of

Sept, 1973, at 9:00 A. m.

*I recorded in TSP No 1, July 18, 73 Led
in Lien Record for Leven's Census County*

Charles N. Cecil

Clerk (or Registrar).

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

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(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIENITORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security mechanic's lien, or judgment lien creditor until the date on which the requirements of subsection (b) have been met.

(b) PROTECTION FOR CERTAIN INTERESTS.—If a notice of lien imposed by section 6321 has been filed, such notice shall not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, whether tangible or intangible, the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, 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 the 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 paragraph (1), property shall be deemed to be situated—

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(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 cor-

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(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REILING OF NOTICE.—For purpose 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 such notice of lien is refiled in the office in which the prior notice of lien was filed; 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 or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) 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 a 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.

(4) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate 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 or his delegate 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.



NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT Baltimore, Md. SERIAL NUMBER 74-S-113

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER
Marvin Davis & Sons Hauling Inc.

RESIDENCE
P.O. Box 402
Chestertown, Md. 21620

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	12/31/71	4/3/72	52-0939665	106.11
941	3/31/72	10/2/72	52-0939665	241.16

PLACE OF FILING
Clerk of the Circuit Court,
Queen Anne County, Centreville, Md. 21617 TOTAL \$ 347.27

WITNESS my hand at Salisbury, Md., on this,
the 14th day of September, 19 73

SIGNATURE Walter Dean TITLE Acting Group Supervisor

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

vs.

Arthur D. & Flosie O. Fitzpatrick

NOTICE OF TAX LIEN

Filed this 27th day of

Sept., 19 73, at 9:00 A. m.
*I received in TSP NO 1 July 18, a Fed
Tax Lien Record for Deesen Annis County
Charles N. Cecil
Clerk (or Registrar).*

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 LIENORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security mechanic's lienor, or judgment lien creditor on thereof which meets the requirements of subsection (b) filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTEREST THOUGH NOTICE FILED.—Even though notice imposed by section 6321 has been filed, such notice shall not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property within the State (or the county, governmental subdivision), as designated by laws of such State, in which the property in which the lien is situated; and

(ii) Personal Property.—In the case of property, whether tangible or intangible, in which the lien is situated 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 the 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 paragraph (1), 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 cor-

poration 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 or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILEING OF NOTICE.—For purpose 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 such notice of lien is refiled in the office in which the prior notice of lien was filed; 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 or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) 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 REFILEING PERIOD.—In the case of a 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.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING TAX.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate 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 or his delegate 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.



DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE
NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT
BALTIMORE

SERIAL NUMBER
74-0-47

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

ARTHUR D. & FLOSSE O FITZPATRICK

RESIDENCE

207 S LIBERTY STREET CENTREVILLE, MARYLAND 21617

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12/31/72	6/4/73	021-18-5410	1,292.44

PLACE OF FILING

**CLERK OF THE CIRCUIT COURT OF
QUEEN ANNE COUNTY
CENTREVILLE, MARYLAND**

TOTAL \$ **1,292.44**

WITNESS my hand at BALTIMORE, on this,

the 24th day of SEPTEMBER, 19 73

SIGNATURE



TITLE

CHIEF, ANALYSIS SECTION

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

PART 1—To be retained by recording office.

No. 405

UNITED STATES

Vis.

*Arthur D. & Florence
O. Fitzpatrick*

RELEASE OF TAX LIEN

Filed this 13th day of

November, 19 74 9:46 A.M.

and proper entry made in

*TSP Book No. 107 page 18
& recorded in Federal
Land Tax Record for 20th County
St. Cecil*
Clerk (or Registrar).

FORM 665 (REV. 10-71)

RECORDS SECTION

FILE

RECORDED

FILE

RECORDED
INDEXED
NOV 15 1974

DISTRICT **BALTIMORE** SERIAL NUMBER **74-0-47**

RECORDED FOR RECORD & RECORDED IN LIBER 1382
 NOV 13 1974 AM 9 15
 RECORD FOR
 QUEEN ANNE'S CO. MD.
 CHARLES H. DECK, CLERK

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on **September 27**, 19**73**, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER
ARTHUR D. & FLOSTIE O FITZPATRICK

RESIDENCE
207 S LIBERTY STREET CENTREVILLE, MARYLAND 21617

NOV 13-74 * 29478 *****3.00
 NOV 13-74 A 229478 *****3.00

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12/31/72	6/4/73	021-18-5410	1,292.44

PLACE OF FILING
CLERK OF THE CIRCUIT COURT OF QUEEN ANNE COUNTY CENTREVILLE, MARYLAND

TOTAL \$ **1,292.44**

WITNESS my hand at **Baltimore, Maryland**, on this, the **4th** day of **November**, 19 **74**

SIGNATURE *Joseph B. Ziller* TITLE **Acting Chief, SPECIAL Procedures Staff**

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

VS.

Lansing C + Elizabeth Bennett

NOTICE OF TAX LIEN

Filed this 6th day of

Nov., 1973, at 9:00 A.M.

I recorded in TSP No 1 folio 18, a Fed Tax Lien Record Book for Queen Anne's County Charles H. Cecil 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 LIENITORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until the date on which the requirements of subsection (b) have been met.

(b) PROTECTION FOR CERTAIN INTERESTS.—Even though notice of lien imposed by section 6321 has been filed, such lien shall not be valid—

(1) PLACE FOR FILING NOTICE: FORM.—

(A) Place For Filing.—The notice referred to in section (a) shall be filed—

(i) Under State Laws.—

(A) Real Property.—In the case of real property, whether tangible or intangible, in 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 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 the lien is situated, whenever the State has not by law designated another 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 paragraph (1), 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.

poration 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 or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose 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 such notice of lien is refiled in the office in which the prior notice of lien was filed; 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 or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) 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 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.

(3) DISCLOSURE OF AMOUNT OF OUTSTANDING TAX.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate 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 or his delegate 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.



Lien # 406

Q.101

ST-11-60

ST-11-60

ST-11-60

ST-11-60

DISTRICT Baltimore, Maryland SERIAL NUMBER 74-0105

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER
Lansing C. & Elizabeth Bennington

RESIDENCE
Harbor View, Chester, Md. 21619

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-72	06-11-73	212-16-1494	4,445.49

PLACE OF FILING 7335 CLERK OF THE CIRCUIT CT. OF QUEEN ANNE COUNTY BALTIMORE, MARYLAND TOTAL \$ 4,445.49

WITNESS my hand at Baltimore, Maryland, on this, the 5 day of November, 19 73

SIGNATURE C. [Signature] TITLE Chief of Analysis Section

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 406

UNITED STATES

v.s.

RELEASE OF TAX LIEN

Filed this 10th day of
August, 1979 - 8:59 A.M.

and proper entry made in _____

Book No. _____, page _____

Clerk (or Registrar).

FORM 668 (REV. 10-71)

RECEIVED

RECEIVED
AUG 10 1979
FEDERAL BUREAU OF INVESTIGATION
U.S. DEPARTMENT OF JUSTICE

1979

RECEIVED

RECEIVED

DISTRICT **Baltimore, Maryland**

SERIAL NUMBER **74-0105**

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on **November 6**, 19**73**, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER
Lansing C. & Elizabeth Bennington

RESIDENCE
Harbor View, Chester, Md. 21619

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-72	06-11-73	212-16-1494	4,445.49

PLACE OF FILING
7335
**CLERK OF THE CIRCUIT CT.
OF CULEN ANNE COUNTY
BALTIMORE, MARYLAND**

TOTAL \$ **4,445.49**

WITNESS my hand at **Baltimore, Maryland**, on this,

the **6th** day of **August**, 19**79**

SIGNATURE 

TITLE
Chief, Special Procedures Staff

RECEIVED
CLERK, CIRCUIT COURT
CULEN ANNE'S COUNTY
1979 AUG. 10 AM 8:59

DISTRICT

Baltimore

SERIAL NUMBER

74-B-16-176

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

**JOSEPH GIODANO
EASTPOINT BARBER SHOP**

RESIDENCE

**7839 EASTPOINT MALL SUITE 7
BALTIMORE, MD. 21224**

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
940	12/31/63	10/15/73	52-0900505	1,846.96
940	12/31/64	10/15/73	52-0900505	1,679.87
940	12/31/65	10/15/73	52-0900505	1,549.47
940	12/31/66	10/15/73	52-0900505	1,561.73
940	12/31/67	10/15/73	52-0900505	1,209.78
940	12/31/68	10/15/73	52-0900505	1,033.09
940	12/31/69	10/15/73	52-0900505	1,166.63

PLACE OF FILING

**CLERK OF THE CIRCUIT COURT
OF QUEEN ANNE COUNTY
CENTREVILLE, MARYLAND**

TOTAL

\$ **10,047.53**

WITNESS my hand at BALTIMORE, MARYLAND, on this,

the 21st day of November, 19 73

SIGNATURE

John J. Lubertine
John J. Lubertine

TITLE

Group Manager

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

VS.

*Joseph Giordano
Eastpoint Buhu Ship*

NOTICE OF TAX LIEN

Filed this 30th day of

Nov., 1973, at 9:00 A.M.

I recorded in TSP No 1, Page 18, a Fed Tax Lien Record Book for Deccan Lewis County

Charles H. Cecil

Clerk (or Registrar).

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 in 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 LIENS, AND JUDGMENT LIEN CREDITORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security interest, mechanic's lien, or judgment lien creditor to whom notice in writing of the requirements of subsection (b) has been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS.—If notice in writing of the requirements of subsection (a) has been filed, such notice shall be valid against any person to whom notice in writing of the requirements of subsection (a) has not been filed.

(f) PLACE FOR FILING NOTICE: FDRM.—

(1) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property within the State (or the county governmental subdivision), as designated by laws of such State, in which the property is situated.

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, located 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.

(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 the 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 paragraph (1), 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 located outside the United States shall be deemed to be in the District of Columbia.

poration 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 located outside 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 or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(a) REFILING OF NOTICE.—For purpose 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 such notice of lien is refiled in the office in which the prior notice of lien was filed; 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 or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) 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.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate 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 or his delegate 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.

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Lien # 408

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ESTIMATIONS

UNITED STATES DISTRICT COURT
DISTRICT OF COLUMBIA
1339 PENNSYLVANIA AVENUE, N.W.
WASHINGTON, D.C. 20004
TELEPHONE: 202-551-8500

10/20/73

10-21

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE
NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT **Baltimore** SERIAL NUMBER **74-B-16-184**

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER
**JOSEPH GIORDANO
EASTPOINT BARBER SHOP**

RESIDENCE
**7839 EASTPOINT MALL, SUITE 7
BALTIMORE, MD. 21224**

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	6303	10/15/73	52-0900505	3,501.53
941	6306	10/15/73	52-0900505	3,908.66
941	6309	10/15/73	52-0900505	3,931.60
941	6312	10/15/73	52-0900505	3,928.71
941	6403	10/15/73	52-0900505	3,739.35
941	6406	10/15/73	52-0900505	3,098.80
941	6409	10/15/73	52-0900505	3,271.64
941	6412	10/15/73	52-0900505	3,195.75
941	6503	10/15/73	52-0900505	2,800.22
941	6506	10/15/73	52-0900505	3,023.32
941	6509	10/15/73	52-0900505	2,965.21
941	6512	10/15/73	52-0900505	3,152.77

PLACE OF FILING
**CLERK OF THE CIRCUIT COURT
OF QUEEN ANNE COUNTY, CENTREVILLE, MARYLAND**

TOTAL \$ **40,517.56**

BALTIMORE, MARYLAND

WITNESS my hand at _____, on this
the 28th day of **November** 19 **73**

SIGNATURE  TITLE
John A. Lubertine **Group Manager**

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

VS.

Raymond Frank Intzeck, Jr.

NOTICE OF TAX LIEN

Filed this 28th day of

February, 1974, at 9:00 A. m.

I recorded it TSP No. 17615 18 a Fed Tax Lien Record Book for Deen Annis County

Charles H. Cecil

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 LIENITORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security mechanic's lienor, or judgment lien creditor until the date which meets the requirements of subsection (b) if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(b) PROTECTION FOR CERTAIN INTERESTS THROUGH NOTICE FILED.—Even though notice of lien imposed by section 6321 has been filed, such lien shall not be valid—

(1) PLACE FOR FILING NOTICE FORM.—

(A) Under State Laws.—

(i) Real Property.—In the case of real property within the State (or the county, governmental subdivision), as designated by 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 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 the lien is situated, whenever the State has not by law designated any 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 paragraph (1), 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 cor-

poration 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 within 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 or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILEING OF NOTICE.—For purpose 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 such notice of lien is refiled in the office in which the prior notice of lien was filed; 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 or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) 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 REFILEING PERIOD.—In the case of 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.

(4) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate 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 or his delegate 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.



Lien # 409

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT
Baltimore

SERIAL NUMBER
74-5-255

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

Raymond Frank Fritzsche Jr

RESIDENCE

Queen Annes, Md 21637

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	7112	8-28-71	52-0911979	22.58
941	7206	11-19-73	"	256.99
941	7209	11-19-73	"	477.12
940	7212	12-03-73	"	194.41
941	7212	11-19-73	"	392.77
941	7303	11-12-73	"	453.41
941	7306	11-19-73	"	791.20
941	7309	11-24-73	"	46.56
PLACE OF FILING Clerk of the Circuit Court Queen Anne County Centreville, Md 21617				TOTAL \$ 2635.04

WITNESS my hand at Easton, Md, on this,

the 23 day of January, 1974

SIGNATURE
Rodney Van Cleve
Rodney Van Cleve

TITLE
Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 409

UNITED STATES

V.S.

*Raymond
Frank Fritzsche, Jr.*

RELEASE OF TAX LIEN

Filed this 5th day of

July, 19 74 9:00AM.
Federal Tax
and proper entry made in TSP Book

TSP Book No. 1, page 18
Federal Tax Lien Record
for SA's County.
Charles W. Cecil
Clerk (or Registrar).

and shall, guarantee

1974 JUL 11 10 47 AM '74

RECEIVED BY SA'S COUNTY

DISTRICT **Baltimore**

SERIAL NUMBER **71-9-255**

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on January 24, 1974, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

Raymond Frank Fritzsche Jr

RESIDENCE

Queen Annes, Md 21637

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
9/1	7112	8-28-71	52-0911979	22.58
9/1	7206	11-19-73	"	256.99
9/1	7209	11-19-73	"	477.12
9/10	7212	12-03-73	"	194.41
9/1	7212	11-19-73	"	392.77
9/1	7303	11-12-73	"	453.41
9/1	7306	11-19-73	"	791.20
9/1	7309	11-24-73	"	46.56
PLACE OF FILING Clerk of the Circuit Court Queen Anne County Centreville, Md 21617				TOTAL \$ 2635.04

WITNESS my hand at Baltimore, Maryland, on this,

the 3rd day of July, 19 74

SIGNATURE



TITLE

Acting Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

bb

UNITED STATES

VS.

John A. & Vicki Kaufman

NOTICE OF TAX LIEN

Filed this 28th day of

February, 1974, at 9:00 A. M.

& recorded at TSP No. 1 Folio 18, a Fed Tax
Lien Record Book for Screen Annis County

Charles H. Leul

Clerk (or Registrar).

FORM 668 (REV. 10-71)

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 be valid as against any purchaser, holder of a security mechanic's lienor, or judgment lien creditor on thereof which meets the requirements of subsection (b) filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS THOUGH NOTICE FILED.—Even though notice imposed by section 6321 has been filed, such notice shall be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property within the State (or the county governmental subdivision), as designated by the laws of such State, in which the property the lien is situated; and

(ii) Personal Property.—In the case of property, whether tangible or intangible, located 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 the 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 paragraph (1), 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 cor-

poration 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 or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REILING OF NOTICE.—For purpose 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 such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a re-filing of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) 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 REILING 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.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate 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 or his delegate 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.



Lien # 410

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE
NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT
Baltimore

SERIAL NUMBER
74-S-266

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

John A & Vicki Kaufman

RESIDENCE

Stevensville, Md 21666

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-70	05-14-71	220-26-3272	131.11
1040	12-31-71	05-29-72	"	220.24
1040	12-31-72	05-28-73	"	138.98
PLACE OF FILING Clerk of the Circuit Court Queen Annes County Centreville, Md 21617				TOTAL \$ 490.33

WITNESS my hand at Easton, Md, on this,

the 1st day of February, 1974

SIGNATURE
Rodney Van Cleve
Rodney Van Cleve

TITLE
Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 410

UNITED STATES

vs.

RELEASE OF TAX LIEN

Filed this 19th day of

September, 1979 10:01 AM.

and proper entry made in Fed Tax lien

Record Book No. TSP No., page 19

Marquette W. Mandia
Clerk (or Registrar).

A 3 due

DISTRICT **Baltimore**

SERIAL NUMBER
74-S-266

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on **February 28**, 19**74**, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

John A & Vicki Kaufman

RESIDENCE

Stevensville, Md 21666

QUEN ANNES COUNTY
 SEP 15 1979
 CLERK

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-70	05-14-71	220-26-3272	131.11
1040	12-31-71	05-29-72	"	220.24
1040	12-31-72	05-28-73	"	138.98

PLACE OF FILING

**Clerk of the Circuit Court
Queen Annes County
Centreville, Md 21617**

TOTAL \$ **490.33**

WITNESS my hand at Baltimore, Maryland, on this,

the 17th day of September, 19 79

SIGNATURE



TITLE

Harvey R. Hammer

Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

VS.

Samuel N. & Marguel J. Reed

NOTICE OF TAX LIEN

Filed this 28th day of

February, 1974, at 9:00 A.M.

Recorded in TSP No. 1 July 18, a Fed Tax Lien Record Book for Queen Anne's County

Charles N. Cecil

Clerk (or Registrar).

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 LIENITORS.—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 the date on which the requirements of subsection (b) have been met.

(b) PROTECTION FOR CERTAIN INTERESTS.—If notice of such lien is filed in accordance with section 6321, such lien shall not be valid—

(1) PLACE FOR FILING NOTICE: FORM.—

(A) Place For Filing.—The notice referred to in section (a) shall be filed—

(i) Under State Laws.—

(i) Real Property.—In the case of real property situated 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 which 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 the lien is situated, whenever the State has not by law designated another 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 paragraph (1), 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 cor-

poration 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 or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILEING OF NOTICE.—For purpose 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 such notice of lien is refiled in the office in which the prior notice of lien was filed; 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 or his delegate received the information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILEING PERIOD.—In the case of 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.

(3) DISCLOSURE OF AMOUNT OF OUTSTANDING.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to disclose by regulations the extent to which, and the conditions under which, information as to the amount of the underlying obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate 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 or his delegate 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.



Lien # 411

DISTRICT Baltimore SERIAL NUMBER 74-S-268

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER
Darneld N & Margaret J Reed

RESIDENCE
Chester, Maryland 21619

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-69	03-26-73	220-12-6746	1306.10

PLACE OF FILING Clerk of the Circuit Court
Queen Annes County
Centreville, Md 21617 TOTAL \$ 1306.10

WITNESS my hand at Easton, Md, on this

the 4th day of February, 1974

SIGNATURE Rodney Van Cleve TITLE Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 411

UNITED STATES

vs.

Need

RELEASE OF TAX LIEN

Filed this 28th day of Sept, 19 58 9:40 A.M.,

and proper entry made in TSP
Fed
Tax Lien Book No. 1, page 19

Marguerite M. Marbin
Clerk (or Registrar).

\$3 due

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE
CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

DISTRICT
Baltimore

SERIAL NUMBER
74-S-268

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on February 28, 1974, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

CLERK OF THE CIRCUIT COURT
 QUEEN ANNES COUNTY
 1018 SEP 28 AM 9:40

NAME OF TAXPAYER
Darneld N & Margaret J Reed

RESIDENCE
Chester, Maryland 21619

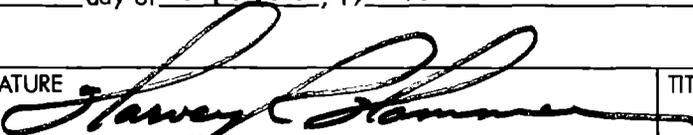
KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-69	03-26-73	220-12-6746	1306.10

PLACE OF FILING **Clerk of the Circuit Court
Queen Annes County
Centreville, Md 21617**

TOTAL \$ **1306.10**

WITNESS my hand at Baltimore, Maryland, on this,

the 26th day of September, 19 79

SIGNATURE 
Harvey R. Hammer

TITLE
Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

VS.

Harvey J. Zucker

NOTICE OF TAX LIEN

Filed this 5th day of March, 1974

at 9:00 A.M. & recorded in TSP No. 1, folio 18, a Fed Tax Lien Record Book for Steven A. Zucker, Clerk (or Registrar).

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 LIENORS.—The lien imposed by section 6321 is valid as against any purchaser, holder of a security mechanic's lien, or judgment lien creditor, thereof which meets the requirements of subsection (b) filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS ALTHOUGH NOTICE FILED.—Even though notice imposed by section 6321 has been filed, such notice shall not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property within the State (or the county or 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, 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 the 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 paragraph (1), 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 cor-

poration 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 or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose 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 such notice of lien is refiled in the office in which the prior notice of lien was filed; 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 or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) 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.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate 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 or his delegate 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.



Lien # 412

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT Baltimore, Md. SERIAL NUMBER 74-S-294

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER
Harry J. Tucker

RESIDENCE RFD # 1
Chestertown, Md. 21620

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	9/30/73	12/12/73	52-0512395	918.19

PLACE OF FILING
Clerk of the Circuit Court,
Queen Anne County, Centreville, Md. 21717 TOTAL \$ 918.19

WITNESS my hand at Salisbury, Md., on this
the 5th day of March, 19 74

SIGNATURE Richard P. Hubbard TITLE Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 412. pg 18.

UNITED STATES

v.s.

RELEASE OF TAX LIEN

Filed this _____ day of _____

_____, 19____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

Clerk (or Registrar).

DISTRICT **Baltimore, Md.** SERIAL NUMBER **74-S-294**

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(o), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on March 5, 1974, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

RECEIVED
 CLERK, CIRCUIT COURT
 1981 FEB -2 AM 11:21
 QUEEN ANNE'S COUNTY

NAME OF TAXPAYER **Harry J. Tucker**

RESIDENCE **FD # 1
Chastertown, Md. 21620**

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	9/30/73	12/12/73	52-0512395	918.19

PLACE OF FILING **Clerk of the Circuit Court,
Queen Anne County, Centreville, Md. 21717** TOTAL \$ **918.19**

WITNESS my hand at Baltimore, MD, on this, the 28th day of January, 1981

SIGNATURE Harvey R. Hammer TITLE **Chief, Special Procedures Staff**

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

vs.

Harry J. Tucker

NOTICE OF TAX LIEN

Filed this 12th day of

March, 1974, at 9:00 A. m.

and recorded in TSP No. 1 Jan 18, a Fed. Tax Lien Record for Severn Annis County

Charles H. Cecil

Clerk (or Registrar).

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 LIENITORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security mechanic's lienor, or judgment lien creditor until thereof which meets the requirements of subsection (b) filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTEREST: THOUGH NOTICE FILED.—Even though notice imposed by section 6321 has been filed, such I not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real pr one office within the State (or the county, governmental subdivision), as designated, laws of such State, in which the property s the lien is situated; and

(ii) Personal Property.—In the case of property, whether tangible or intangible, in fice within the State (or the county, or othe mental subdivision), as designated by the such State, in which the property subject to 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 the 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 paragraph (1), 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 cor-

poration 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 or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILEING OF NOTICE.—For purpose 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 such notice of lien is refiled in the office in which the prior notice of lien was filed; 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 or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) 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 REFILEING PERIOD.—In the case of 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.

(f) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate 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 or his delegate 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.



DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE
NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT Baltimore, Md. SERIAL NUMBER 74-S-309

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

Harry J. Tucker

RESIDENCE

Chestertown, Md. 21620

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	12/31/73	2/27/74	52-0512395	740.39

PLACE OF FILING

Clerk of the Circuit Court,
Queen Anne County, Centreville, Md. 21617

TOTAL \$ 740.39

WITNESS my hand at Salisbury, Md., on this,

the 11th day of March, 1978

SIGNATURE

Richard P. Hubbard
Richard P. Hubbard

TITLE

Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 413 pg 18

UNITED STATES

v.s.

RELEASE OF TAX LIEN

Filed this _____ day of _____

_____, 19____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

Clerk (or Registrar).

DISTRICT

Baltimore, Md.

SERIAL NUMBER

74-S-309

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on March 12, 1974, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

Harry J. Tucker

RESIDENCE

Chestertown, Md. 21620

RECEIVED
 CLERK, CIRCUIT COURT
 1981 FEB -2 AM 11:22
 QUEEN ANNE'S COUNTY

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	12/31/73	2/27/74	52-0512395	740.39

PLACE OF FILING

Clerk of the Circuit Court,
Queen Anne County, Centreville, Md. 21617

TOTAL \$ 740.39

WITNESS my hand at Baltimore, MD, on this,

the 29th day of January, 1981

SIGNATURE

Harvey R. Hammer
Harvey R. Hammer

TITLE

Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

vs.

*James
Starkins*

NOTICE OF TAX LIEN

Filed this 27th day of

March 1974, at 9:00 A. m.
*& recorded in TSP # 1 Feb 18
a Fed. Sub. Recd.
Gov. of Ala. County.
Charles H. Cecil*
Clerk (or Registrar).

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 LIENORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor thereof which meets the requirements of subsection (b) of this section.

(b) PROTECTION FOR CERTAIN INTERESTS.—If notice of lien is filed in accordance with section 6321, such notice shall be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, whether tangible or intangible, located within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, located 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 the 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 paragraph (1), 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 cor-

poration 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 or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose 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 such notice of lien is refiled in the office in which the prior notice of lien was filed; 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 or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) 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.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable;

(2) Bond Accepted.—There is furnished to the Secretary or his delegate 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.



Lien # 414

DISTRICT
Baltimore

SERIAL NUMBER
74 S 323

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER
James Watkins

RESIDENCE Box 376
Chester, Md 21619

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-71	05-15-72	214-34-8869	3242.08
PLACE OF FILING <u>Clerk of the Circuit Court</u> <u>Queen Annes County</u> <u>Centreville, Md 21617</u>				TOTAL \$3242.08

WITNESS my hand at Easton, Md, on this
the 21 day of March, 19 74

SIGNATURE

Rodney Van Cleve

TITLE
Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 414

UNITED STATES

vs.

James Watkins

RELEASE OF TAX LIEN

Filed this 12th day of

July, 19 78 11:35AM.,

and proper entry made in TSP # 1

Book No. 3, page 18

a Fed Tax Lien Record for OA's Co

Charles W Cecil

Clerk (or Registrar).

DISTRICT
Baltimore

SERIAL NUMBER
74 S 323

RECEIVED
CLERK, CIRCUIT COURT
1978 JUL 12 AM 11:35
QUEEN ANNE'S COUNTY

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on March 27, 1974, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER
James Watkins

RESIDENCE **Box 376
Chester, Md 21619**

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-71	05-15-72	214-34-8869	3242.08

PLACE OF FILING **Clerk of the Circuit Court
Queen Annes County
Centreville, Md 21617**

TOTAL \$3242.08

WITNESS my hand at Baltimore, Maryland, on this,

the 7th day of July, 19 78

SIGNATURE
Joanne Howard

TITLE
Acting Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 0950-51, 125.)

UNITED STATES

VS.

*Narrows
Construction
Corp.*

NOTICE OF TAX LIEN

Filed this 27th day of

March, 1974, at 9:00 A. m.
*Recorded in TSD #1, Vol B
a Fed. Tax Lien Record
for D.D.'s County.
Chas. St. Cecil*
Clerk (or Registrar).

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 be valid as against any purchaser, holder of a security mechanic's lienor, or judgment lien creditor thereof which meets the requirements of subsection (b) filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS.—NOTICE FILED.—Even though notice imposed by section 6321 has been filed, such notice shall not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in section (e) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, whether tangible or intangible, located within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property, the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, located 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 the lien is situated, whenever the State has not by law designated another 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 paragraph (1), 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 cor-

poration 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 or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILEING OF NOTICE.—For purpose 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 such notice of lien is refiled in the office in which the prior notice of lien was filed; 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 or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) 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 REFILEING 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.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate 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 or his delegate 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.



NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT Baltimore SERIAL NUMBER 74 S 322

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER
Narrows Construction Corp

RESIDENCE
Rt 50 & 301
Chester, Md 21619

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	09-30-73	02-24-74	52-0940939	1551.96
PLACE OF FILING Clerk of the Circuit Court Queen Annes County Centreville, Md 21617				TOTAL \$ 1551.96

WITNESS my hand at Easton, Maryland, on this,
the 21 day of March, 19 74

SIGNATURE Rodney Van Cleve TITLE Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 415

UNITED STATES

vs.

RELEASE OF TAX LIEN

Filed this 26th day of
Nov, 1980 M.,

and proper entry made in _____

Book No. _____, page _____

Margaret A. [Signature]
Clerk (or Registrar).

RECEIVED
NOV 26 1980
10:52 AM '80
CLERK'S OFFICE

DISTRICT

SERIAL NUMBER

Baltimore

74 S 322

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on March 27, 1974, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

Narrows Construction Corp

RESIDENCE

**Rt 50 & 301
Chester, Md 21619**

RECEIVED
CLERK-CIRCUIT COURT
RECEIVED
1980 NOV 26 AM 10:10
QUEEN ANNES COUNTY

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	09-30-73	02-24-74	52-0910939	1551.96
PLACE OF FILING Clerk of the Circuit Court Queen Annes County Centreville, Md 21617				TOTAL \$ 1551.96

WITNESS my hand at Baltimore, Maryland, on this,
the 20th day of November, 19 80

SIGNATURE

Harvey R. Hamner
Harvey R. Hamner

TITLE

Chief, Specil Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

VS.

Henry A. Rada Construction Co.

NOTICE OF TAX LIEN

Filed this 29th day ofNov., 1974, at 3:30 P. m.*I recorded in Liber TSP No. 1 Folio 18, a
Fed. Tax Lien Record for Queen Anne's County**Charles H. Cecil*

Clerk (or Registrar).

FORM 668 (REV. 10-71)

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 LIENORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security mechanic's lienor, or judgment lien creditor of such property which meets the requirements of subsection (b) if such notice of lien has been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS.—NOTWITHSTANDING NOTICE FILED.—Even though notice imposed by section 6321 has been filed, such notice shall not be valid—

(1) PLACE FOR FILING NOTICE: FORM.—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, whether tangible or intangible, one office within the State (or the county or governmental subdivision), as designated by the laws of such State, in which the property to which the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, 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 the lien is situated, whenever the State has not by law designated another 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 paragraph (1), 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 cor-

poration 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 or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILEING OF NOTICE.—For purpose 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 such notice of lien is refiled in the office in which the prior notice of lien was filed; 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 or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) 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 REFILEING 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.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate 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 or his delegate 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.



Lien # 416

DISTRICT

Baltimore

SERIAL NUMBER

74 S 327

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which offer demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

Henry A Rada Construction Co

RESIDENCE

PO Box 73
Grasonville, Md 21638

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	03-31-73	07-30-73	52-0962353	1473.17
941	06-30-73	01-18-74	"	2065.42
941	09-30-73	01-18-74	"	3111.31
PLACE OF FILING Clerk of the Circuit Court Queen Annes County Centreville, Md 21617				TOTAL \$ XXXXXX 6649.90

WITNESS my hand at Easton, Md, on this

the 29 day of March, 19 74

SIGNATURE

Rodney Van Cleve
Rodney Van Cleve

TITLE

Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 416

UNITED STATES

vs.

Henry A Rada Const. Co.

RELEASE OF TAX LIEN

Filed this _____ day of

_____, 19____ M.,

and proper entry made in _____

Book No. _____, page _____

Clerk (or Registrar).

RECEIVED

DEPT OF REVENUE

STATE OF MISSISSIPPI

DISTRICT

Baltimore

SERIAL NUMBER

74 S 327

RECEIVED
CLERK, CIRCUIT COURT

1978 JUL 31 PM 12:29

QUEEN ANNE'S COUNTY

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on March 29, 1974, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

Henry A Rada Construction Co

RESIDENCE

PO Box 73
Crasonville, Md 21638

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	03-31-73	07-30-73	52-0962353	1473.17
941	06-30-73	01-18-74	"	2065.42
941	09-30-73	01-18-74	"	3111.31

PLACE OF FILING

Clerk of the Circuit Court
Queen Annes County
Centreville, Md 21617

TOTAL

\$ ~~12700~~
6649.90

WITNESS my hand at Baltimore, Maryland, on this,

the 28th day of July, 19 78

SIGNATURE

Janne Howard

TITLE

Acting Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. (750-51, 125.)

plk

PART 3-To be used for recording purposes

UNITED STATES

VS.

*Harvey D. ...
Clerk*

NOTICE OF TAX LIEN

Filed this 24 day of

April, 1974, at 9:00 AM.
*& recorded in TSP No 1,
folio 18, a Fed. Sup. Lien Record
Gov. D.A.'s County.
Clerk of Court.*
Clerk (or Registrar).

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 LIENITORS.—The lien imposed by section 6321 shall valid as against any purchaser, holder of a security mechanic's lienor, or judgment lien creditor unless the lien creditor has been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTEREST: THOUGH NOTICE FILED.—Even though notice of lien imposed by section 6321 has been filed, such notice shall not be valid—

(1) PLACE FOR FILING NOTICE: FORM.—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, whether tangible or intangible, in one office within the State (or the county, governmental subdivision), as designated by laws of such State, in which the property 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 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 the 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 paragraph (1), 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.

poration 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 or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REILING OF NOTICE.—For purpose 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 such notice of lien is refiled in the office in which the prior notice of lien was filed; 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 or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) 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 REILING PERIOD.—In the case of a 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.

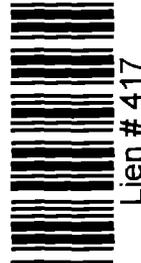
(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate 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 or his delegate 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.



*6
3.00*

DISTRICT Baltimore, Md. SERIAL NUMBER 74-S-365

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER
Harry J. Tucker

RESIDENCE
Chestertown, Md. 21620

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	6/30/73	10/15/73	52-0512395	750.02

PLACE OF FILING
Clerk of the Circuit Court,
Queen Anne County, Centreville, Md. 21617 TOTAL \$ 750.02

WITNESS my hand at Salisbury, Md., on this
the 18th day of April, 1974

SIGNATURE Richard P. Hubbard TITLE Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 417 pg 18.

UNITED STATES

v s.

RELEASE OF TAX LIEN

Filed this _____ day of

_____, 19____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

Clerk (or Registrar).

DISTRICT Baltimore, Md. SERIAL NUMBER 74-S-365

RECEIVED
 CLERK, CIRCUIT COURT
 1981 FEB -2 AM 11:22
 QUEEN ANNES COUNTY

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on April 24, 1974, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER
Harry J. Tucker

RESIDENCE
Chestertown, Md. 21620

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
943	6/30/73	10/15/73	52-0512395	750.02

PLACE OF FILING
Clerk of the Circuit Court,
Queen Anne County, Centreville, Md. 21617

TOTAL \$ 750.02

WITNESS my hand at Baltimore, MD, on this,

the 28th day of January, 1981

SIGNATURE Harvey R. Hammer TITLE Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

VS.

*Sal Surasky
Surasky Coat
Company*

NOTICE OF TAX LIEN

Filed this 2nd day of

May, 1974, at 9:00 a.m.

& recorded in T.S.P. No. 18, a Fed Tax Lien Record for La's County, (Chas. W. Cecil), Clerk (or Registrar).

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, HOLOERS OF SECURITY MECHANIC'S LIENORS, AND JUDGMENT LIENORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security mechanic's lien, or judgment lien creditor thereof which meets the requirements of subsection (b) if such notice of lien is filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS.—Even though notice of lien imposed by section 6321 has been filed, such notice shall not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, whether tangible or intangible, within the State (or the county or 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, within the State (or the county, or 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 the 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 paragraph (1), 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 cor-

poration 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 (e) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REILING OF NOTICE.—For purpose 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 such notice of lien is refiled in the office in which the prior notice of lien was filed; 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 or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) 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 REILING 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.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate 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 or his delegate 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.



Lien # 418

Form 668 (REV. 10-71) DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE *For Optional Use By Recording Office*
NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT Baltimore SERIAL NUMBER 74-B-16-381

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which offer demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER
Sol Surasky
Surasky Coat Company

RESIDENCE
333 W. Baltimore Street
Baltimore, MD 21201

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	06-30-73	10-01-73	52-0854412	256.80

PLACE OF FILING
CLERK OF THE CIRCUIT COURT OF QUEEN ANNE COUNTY
CENTERVILLE, MARYLAND TOTAL \$ 256.80

WITNESS my hand at BALTIMORE, MARYLAND, on this, the 30th day of April, 19 74

SIGNATURE John Lubertine TITLE Group Manager

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 418

UNITED STATES

vs.

Sal Jurasky
Jurasky Coat Co.

RELEASE OF TAX LIEN

Filed this 4th day of

June, 1974 9 A.M.,

and proper entry made in TSP #1 folio 18

TSP Book No. #1, page 18
a Fed Tax Lien Record
for 2d's County
Chatham St. Co. Ga.

Clerk (or Registrar).

Form 668 (REV. 10-71) DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE **CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN** For Optional Use By Recording Office

DISTRICT Baltimore SERIAL NUMBER 71-2-16-381

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on May 2, 1974, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER
Sol Surasky
Surasky Coat Company

RESIDENCE
333 W. Baltimore Street
Baltimore, MD 21201

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
911	06-30-73	10-01-73	52-0851112	256.80

PLACE OF FILING
CLERK OF THE CIRCUIT COURT OF QUEEN ANNE COUNTY
CENTREVILLE, MARYLAND TOTAL \$ **256.80**

WITNESS my hand at Baltimore, Maryland, on this,

the 3rd day of June, 1974

SIGNATURE Joseph B. Zeller TITLE **Special Procedures Advisor**

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

VS.

*K & M Enterprises Inc.
Kellys Restaurant*

NOTICE OF TAX LIEN

Filed this 2nd day of

July, 1971, at 4:00 P. m.

I recorded in TSP No. 1 July 18, a Fed. Tax Lien Record Book for Queen Anne's County

Charles M. Cecil, Clerk
Clerk (or Registrar).

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 be valid as against any purchaser, holder of a mechanic's lien, or judgment lien creditor thereof which meets the requirements of subsection (b) if such notice of lien is filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTENTIONS.

THOUGH NOTICE FILED.—Even though no notice of lien imposed by section 6321 has been filed, the lien shall be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, one office within the State (or the county or 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, one office within the State (or the county, or 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 the 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 paragraph (1), 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 cor-

poration 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 or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose 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 if 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 such notice of lien is refiled in the office in which the prior notice of lien was filed; 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 or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) 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.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(e) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable;

(2) Bond Accepted.—There is furnished to the Secretary or his delegate 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.



DISTRICT Baltimore SERIAL NUMBER 71 S 117

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER
K & M Enterprises Inc
Kellys Restaurant

RESIDENCE
Rt 50 301
Stevensville, Md 21666

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	03-31-73	08-20-73	52-0942692	472.08
941	06-30-73	03-04-74	"	411.59
941	09-30-73	03-04-74	"	164.64
PLACE OF FILING <u>Clerk of the Circuit Court</u> <u>Queen Annes County</u> <u>Centreville, Md</u>				TOTAL \$ <u>1048.31</u>

WITNESS my hand at Easton, Md, on this,

the 10 day of May, 19 74

SIGNATURE Rodney Van Cleve TITLE Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 419

UNITED STATES

vs.

K&M Enterprises Inc.
Kelly Restaurant

RELEASE OF TAX LIEN

filed this 11th day of

April, 19 75 at 2.00 P. M.,

and proper entry made in Fed Tax Lien

Record Book No. T.S.P.#1, page 18

Charles H. Cecil

Clerk (or Registrar).

DISTRICT Baltimore SERIAL NUMBER 74 S 417

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on July 2, 19 75, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER
K & M Enterprises Inc
Kellys Restaurant

RESIDENCE
Rt 50 301
Stevensville, Md 21666

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	03-31-73	08-20-73	52-0942692	472.08
941	06-30-73	03-04-74	"	411.59
941	09-30-73	03-04-74	"	164.64

PLACE OF FILING Clerk of the Circuit Court
Queen Annes County
Centreville, Md TOTAL \$ 1048.31

WITNESS my hand at Baltimore, Maryland, on this,

the 3rd day of March, 19 75

SIGNATURE [Signature] TITLE Chief, Special Procedures Staff

NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 420

UNITED STATES

VS.

Calvin P. Stowers

NOTICE OF TAX LIEN

Filed this 2nd day of

July, 1974, at 4:00 P.M.

I recorded in the TSP No. 1, Vol. 18, a Fed. Tax Lien Record Book for Queen Anne's Co.

Charles H. Cecil Clark

Clerk (or Registrar).

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 LIENORS.—The lien imposed by section 6321 is valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor thereof which meets the requirements of subsection (b) which meets the requirements of subsection (c) if such notice of lien is refilled in the office in which the prior notice of lien was filed; and

(b) PROTECTION FOR CERTAIN INTERESTS.—Even though notice imposed by section 6321 has been filed, such notice shall not be valid—

(1) PLACE FOR FILING NOTICE: FORM.—

(A) Place For Filing.—The notice referred to in section (e) shall be filed—

(i) Under State Laws.—

(A) Real Property.—In the case of real property, whether tangible or intangible, located within the State (or the county or governmental subdivision), as designated in the laws of such State, in which the property is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, located within the State (or the county, or governmental subdivision), as designated by the laws of such State, in which the property 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 the 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 paragraph (1), 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.

poration 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 or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFLILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as if 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 refilled during the required refiling period shall be effective only—

(A) if such notice of lien is refilled in the office in which the prior notice of lien was filed; 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 or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) 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 REFLILING 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.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable;

(2) Bond Accepted.—There is furnished to the Secretary or his delegate 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.



Lien # 420

INT

ST-37-13

ST-37-13

25-0330092

25-0330092

U S GOVERNMENT PRINTING OFFICE: 1970

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE
NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT

Baltimore

SERIAL NUMBER

74 S 512

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

Calvin P Stowers

RESIDENCE

**Box 365
Chester, Md 21619**

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	12-31-73	4-29-74	52- 8990 565	2564.85

PLACE OF FILING

**Clerk of the Circuit Court
Queen Annes County
Centreville, Md 21617**

TOTAL

\$ 2564.85

WITNESS my hand at Easton, Md, on this,

the 20 day of June, 19 74

SIGNATURE

Rodney Van Cleve
Rodney Van Cleve

TITLE

Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 420

UNITED STATES

vs.

RELEASE OF TAX LIEN

Filed this _____ day of

_____, 19____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

Clerk (or Registrar).

Handwritten notes and stamps:
10-11-71
10-11-71
10-11-71

DISTRICT

Baltimore

SERIAL NUMBER

74 5 512

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on July 2, 1974, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

Calvin P Stowers

RESIDENCE

Box 365
Chester, Md 21619

RECEIVED
CLERK, CIRCUIT COURT
1981 JAN -7 AM 10:05
QUEEN ANNES COUNTY

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
<u>941</u>	<u>12-31-73</u>	<u>4-29-74</u>	<u>52-0990565</u>	<u>2564.85</u>

PLACE OF FILING

Clerk of the Circuit Court
Queen Annes County
Centreville, Md 21617

TOTAL

\$ 2564.85

WITNESS my hand at Baltimore, Maryland, on this,

the 31st day of December, 1980

SIGNATURE

Harvey R. Hammer
Harvey R. Hammer

TITLE

Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 421

UNITED STATES

VS.

Charles Labin Rada

NOTICE OF TAX LIEN

Filed this 2nd day of

July, 1974, at 4:00 P.M.

Recorded in Public TSP No. 17-6070, 4th day
Lien Record Book for Dulles Annex County

Charles W. Cecil, Clerk
Clerk (or Registrar)

FORM 668 (REV. 10-71)

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 LIENORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security mechanic's lienor, or judgment lien creditor in the case of which meets the requirements of subsection (b) filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS.—NOTICE FILED.—Even though notice imposed by section 6321 has been filed, such notice shall not be valid—

(1) PLACE FOR FILING NOTICE: FORM.—

(A) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property within the State (or the county, governmental subdivision), as designated by laws of such State, in which the property is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, within the State (or the county, or other governmental subdivision), as designated by 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 the lien is situated, whenever the State has not by law designated another 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 paragraph (1), 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 cor-

poration 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 within 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 or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REILING OF NOTICE.—For purpose 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 such notice of lien is refiled in the office in which the prior notice of lien was filed; 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 or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) 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 REILING 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.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING EN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate 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 or his delegate 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.

100

87-06-RO
87-15-SI

87-05-11
87-SS-11
87-SS-SS

87-06-RO-22
87-06-RO-22

87-06-RO
87-15-SI

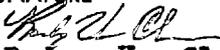


Lien # 421

Form 668 (REV. 10-71)	DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS		For Optional Use By Recording Office
DISTRICT Baltimore	SERIAL NUMBER 74 S 513		
Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.			
NAME OF TAXPAYER Charles Robin Rada			
RESIDENCE Chester, Md 21619			

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	09-30-73	11-26-73	52-0969409	1385.99
941	12-31-73	02-22-74	52-0969409	976.43
PLACE OF FILING Clerk of the Circuit Court Queen Annes County Centreville, Md 21617				TOTAL \$ 2362.42

WITNESS my hand at Easton, Md, on this
the 20 day of June, 19 74

SIGNATURE  Rodney Van Cleve	TITLE Revenue Officer
--	---------------------------------

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

PART 1—To be retained by recording office

20

No. 421

UNITED STATES

vs.

RELEASE OF TAX LIEN

Filed this _____ day of

_____, 19____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

Clerk (or Registrar).

FORM 668 (REV. 10-71)

7/21/72
COVILLA
20

DISTRICT

Baltimore

SERIAL NUMBER

74 8 513

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(o), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on JULY 2, 19 74, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

Charles Robin Bada

RESIDENCE

Chester, Md 21619

RECEIVED COURT
 CLERK, CIRCUIT COURT
 1981 JAN -5 AM 10:56
 QUEEN ANNE'S COUNTY

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	09-30-73	11-26-73	52-0969409	1385.99
941	12-31-73	12-22-74	52-0969409	976.43

PLACE OF FILING

**Clerk of the Circuit Court
Queen Annes County
Centreville, Md 21617**

TOTAL

\$

2362.42

WITNESS my hand at _____

Baltimore, Maryland

, on this,

the 30th day of DEcember, 19 80

SIGNATURE

Harvey R. Hammer
Harvey R. Hammer

TITLE

Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 422

EXCERPTS FROM INTERNAL REVENUE CODE

UNITED STATES

VS.

*Robert Kenneth Davis R.
Thomas*

NOTICE OF TAX LIEN

Filed this 2nd day of

July, 1974, at 4:00 p.m.

Recorded in Alan TSP No. 1 July 24, a Fed Tax Lien Record Book for Loudon County

Charles W. Cecil

Clerk (or Registrar).

1974
JULY

1974
JULY

2-2-74
17-31

572-55-0233
572-55-0233

25072
572-55-0233

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 mechanic's lienor, or judgment lien creditor un- thereof which meets the requirements of subsection (b) filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTEREST THOUGH NOTICE FILED.—Even though notice imposed by section 6321 has been filed, such notice shall not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property situated within the State (or the county, governmental subdivision), as designated by the laws of such State, in which the property is situated; and

(ii) Personal Property.—In the case of property, whether tangible or intangible, if situated within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property is situated; or

(B) With Clerk Of District Court.—In the office or the clerk of the United States district court for the judicial district in which the property subject to the 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 paragraph (1), 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 cor-

poration 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 or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILEING OF NOTICE.—For purpose 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 such notice of lien is refiled in the office in which the prior notice of lien was filed; 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 or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) 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 REFILEING PERIOD.—In the case of a 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.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING EN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

C. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate 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 or his delegate 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.

SECRET



Lien # 422

DISTRICT **Baltimore** SERIAL NUMBER **74 S 514**

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER
Robert Kenneth & Doris R Thomas

RESIDENCE
**Box 61
Chester, Md 21619**

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	7012	5-28-71	213-22-6393	234.05
1040	7312	5-6-74	213-22-6393	976.50
PLACE OF FILING Clerk of the Circuit Court Queen Annes County Centreville, Md 21617				TOTAL \$ 1210.55

WITNESS my hand at Easton, Md, on this,

the 21 day of June, 19 74

SIGNATURE *Rodney Van Cleve* TITLE **Revenue Officer**

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 422

UNITED STATES

v.s.

Thomas

RELEASE OF TAX LIEN

Filed this 17th day of

Sept, 1981. 9:41 A.M.,

and proper entry made in TSP.

1 Book No. 1, page 20

Marguerite M. Manbin
Clerk (or Registrar).

DISTRICT
Baltimore

SERIAL NUMBER
74 S 514

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on July 2nd, 1974 is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

RECEIVED
CLERK, CIRCUIT COURT
1981 SEP 17 AM 9:41
QUEEN ANNE'S COUNTY

NAME OF TAXPAYER

Robert Kenneth & Doris R Thomas

RESIDENCE

**Box 61
Chester, Md 21619**

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	7012	5-28-71	213-22-6393	234.95
1040	7312	5-6-74	213-22-6393	976.50

PLACE OF FILING

**Clerk of the Circuit Court
Queen Annes County
Centreville, Md 21617**

TOTAL \$ **1210.55**

WITNESS my hand at Baltimore, Maryland, on this,

the 10th day of September, 1981

SIGNATURE

Harvey R. Hammer
Harvey R. Hammer

TITLE

Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

VS.

Sigmund A. Tomczak

NOTICE OF TAX LIEN

Filed this 22nd day of

Aug, 1974, at 9:00 a.m.

Recorded in TSP No. 1 July 20, a Fed Tax Lien Record Book for Queen Anne's County

Charles H. Cecil

Clerk (or Registrar).

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 LIENORS.—The lien imposed by section 6321 is valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor thereof which meets the requirements of subsection (b) and has been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS.—Even though notice of a lien imposed by section 6321 has been filed, such notice shall not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property situated 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, situated 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 the lien is situated, whenever the State has not by law designated another 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 paragraph (1), 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 cor-

poration 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 or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose 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 such notice of lien is refiled in the office in which the prior notice of lien was filed; 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 or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) 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.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate 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 or his delegate 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.



Lien # 423

RECORDED
INDEXED
FILED
AUG 22 1974
FBI - BALTIMORE

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE
NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT **Baltimore, Md.** SERIAL NUMBER **75-S-36**

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

Sigmund A. Tomczak

RESIDENCE

**Sigmund Tomczak & Son
Box 324 Longfellow Drive
Chester town, Md. 21620**

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	9/30/72	4/01/74	51-0115049	1,660.32

PLACE OF FILING

**Clerk of the Circuit Court,
Queen Anne County, Centreville, Md. 21617**

TOTAL \$ 1,660.32

WITNESS my hand at Easton, Md., on this
the 21st day of August, 19 74

SIGNATURE

Richard P. Hubbard
Richard P. Hubbard

TITLE

Revenue Officer 19-16

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 423

UNITED STATES

vs.

*Sigmund A.
Jornjak*

RELEASE OF TAX LIEN

Filed this 7th day of

October, 1974 M.,

and proper entry made in TSP No. 1 folio 20
a Fed. Tax Lien Rec'd for
TSP Book No. 1, page 20
Queen Anne's County.

Chas. W. Cecil
Clerk (or Registrar).

3.00

2017-10-24 10:00 AM

2017-10-24 10:00 AM

DISTRICT **Baltimore, Md.** SERIAL NUMBER **75-8-36**

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on August 22, 1974, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER **Sigmund A. Tomczak**

RESIDENCE **Sigmund Tomczak & Son
Box 224 Longfellow Drive
Chestertown, Md. 21620**

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	9/30/72	4/01/74	51-0115049	1,660.32

PLACE OF FILING **Clerk of the Circuit Court,
Queen Anne County, Centreville, Md. 21617** TOTAL \$ **1,660.32**

WITNESS my hand at Baltimore, Maryland, on this, the 23rd day of September, 1974

SIGNATURE *Joseph B. Ziesler* TITLE **Special Procedures Advisor**

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

Int

DISTRICT Baltimore, Md. SERIAL NUMBER 75-S-37

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER
Harry J. Tucker

RESIDENCE
RFD # 1
Chestertown, Md. 21620

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
940	12/31/73	4/01/74	52-0512395	261.42

PLACE OF FILING
Clerk of the Circuit Court,
Queen Anne County, Centreville, Md. 21617

TOTAL \$ 261.42

WITNESS my hand at Easton, Maryland, on this,

the 21st day of August, 19 74

SIGNATURE Richard P. Hubbard TITLE Revenue Officer 19-16

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 424 pg 20

UNITED STATES

vs.

RELEASE OF TAX LIEN

Filed this _____ day of

_____, 19____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

Clerk (or Registrar).

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE
CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

DISTRICT

Baltimore, Md.

SERIAL NUMBER

75-8-37

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on August 22, 1974, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

Harry J. Tucker

RESIDENCE

RFD # 1
Chestertown, Md. 21620

RECEIVED
CLERK, CIRCUIT COURT
1981 FEB - 2 AM 11: 22
QUEEN ANNE'S COUNTY

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
940	12/31/73	4/01/74	52-0512395	261.42

PLACE OF FILING

Clerk of the Circuit Court,
Queen Anne County, Centreville, Md. 21617

TOTAL \$ 261.42

WITNESS my hand at Baltimore, MD, on this,

the 29th day of January, 19 81

SIGNATURE

Harvey R. Hammer
Harvey R. Hammer

TITLE

Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

vs.

Kingstown Electric Inc.

NOTICE OF TAX LIEN

Filed this 29th day of

August, 1974, at 10:00 A.M.

Recorded in Liber TSP No. 1 July 20, a Fed Tax Lien Record Book for DeKalb County

Charles H. Cecil

Clerk (or Registrar).

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 esseble 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 be valid as against any purchaser, holder of a security mechanic's lienor, or judgment lien creditor thereof which meets the requirements of subsection (b) if such notice of lien has been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS.—Even though notice imposed by section 6321 has been filed, such notice shall not be valid—

(1) PLACE FOR FILING NOTICE: FORM.—

(A) Place For Filing.—The notice referred to in section (e) shall be filed—

(i) Under State Laws.—

(i) Real Property.—In the case of real property, whether tangible or intangible, 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, 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 the lien is situated, whenever the State has not by law designated another 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 paragraph (1), 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 cor-

poration 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 (e) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(4) REFILING OF NOTICE.—For purpose 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 such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which 90 days or more prior to the date of a refiling of notice of lien under paragraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) 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.

(4) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (1), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate 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 or his delegate 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.



Lien # 425

100

100

100

100

100

DISTRICT Baltimore, Md. SERIAL NUMBER 75-S-42

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

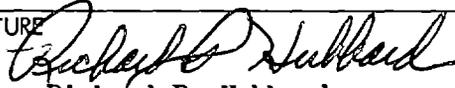
NAME OF TAXPAYER
Kingstown Electric Inc.

RESIDENCE RFD # 1
Chestertown, Md. 21620

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	12/31/73	2/14/74	52-0954099	1,779.52

PLACE OF FILING
Clerk of the Circuit Court,
Queen Anne County, Centreville, Md. 21617 TOTAL \$ 1,779.52

WITNESS my hand at Easton, Md., on this,
the 28th day of August, 19 74

SIGNATURE 
Richard P. Hubbard

TITLE
Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 425

UNITED STATES

Vs.

Kingstown Electric Inc.

RELEASE OF TAX LIEN

Filed this 27th day of

August, 19 75 at 9 A.M.,

and proper entry made in Fed Tax Lien

Record Book No. TSP#1, page 20
for Deen Annis County

Charles M. Cesic
Clerk (or Registrar).

RECEIVED

1975 AUG 27 9 12 AM

RECEIVED

DISTRICT Baltimore, Md. SERIAL NUMBER 75-8-42

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on August 29, 1974, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER
Kingstown Electric Inc.
RESIDENCE RFD # 1
Chestertown, Md. 21620

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	12/31/73	2/14/74	52-0954099	1,779.52

PLACE OF FILING
Clerk of the Circuit Court,
Queen Anne County, Centreville, Md. 21617

TOTAL \$ 1,779.52

WITNESS my hand at Baltimore, Maryland, on this,

the 23rd day of August, 19 75

SIGNATURE *James Hammer* TITLE Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 128vw)

UNITED STATES

VS.

Harry J. Tucker

NOTICE OF TAX LIEN

Filed this 29th day of

August, 1974, at 10:00 A. M.

Recorded in Liber TSP No. 1 Vol. 29 a Fed Tax Lien Record Book for DeKalb County

Charles H. Cecil

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 mechanic's lienor, or judgment lien creditor thereof which meets the requirements of subsection (b) of this section.

(b) PROTECTION FOR CERTAIN INTERESTS.—Even though notice imposed by section 6321 has been filed, such notice shall not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property one office within the State (or the county or 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, 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 the lien is situated, whenever the State has not by law designated any 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 paragraph (1), 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.

poration 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 or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILEING OF NOTICE.—For purpose 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 such notice of lien is refiled in the office in which the prior notice of lien was filed; 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 or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) 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 REFILEING 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.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

EC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate 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 or his delegate 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.



Lien # 426

LIB

AT-12-0

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NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT Baltimore, Md. SERIAL NUMBER 75-S-40

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER
Harry J. Tucker

RESIDENCE
Chestertown, Md. 21620

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	3-31-74	6/24/74	52-0512395	252.05

PLACE OF FILING
Clerk of the Circuit Court,
Queen Anne County, Centreville, Md. 21617

TOTAL \$ **252.05**

WITNESS my hand at Easton, Maryland, on this
the 28th day of August, 19 74

SIGNATURE Richard P. Hubbard TITLE Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

vs.

RELEASE OF TAX LIEN

Filed this _____ day of _____

_____, 19____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

Clerk (or Registrar).

RECORDED
INDEXED
MAY 15 1972
FBI - MEMPHIS

DISTRICT Baltimore, Md. SERIAL NUMBER 75-8-10

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on August 29, 19 74, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER Harry J. Tucker

RESIDENCE Chestertown, Md. 21620

RECEIVED
 CLERK OF THE CIRCUIT COURT
 QUEEN ANNE'S COUNTY
 1981 FEB -2 AM 11:22

KIND OF TAX (o)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	3-31-74	6/24/74	52-0512395	252.05

PLACE OF FILING Clerk of the Circuit Court, Queen Anne County, Centreville, Md. 21617 TOTAL \$ 252.05

WITNESS my hand at Baltimore, MD, on this,

the 29th day of January, 19 81

SIGNATURE Harvey R. Hammer TITLE Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

VS.

Wesley Hurtt
Pricis Crossroads
Truck Stop

NOTICE OF TAX LIEN

Filed this 18th day of

Sept., 1974, at 9:00 m.

Recorded in TSP #1 AM
folio 20, a Fed Lab Lien
Record Book for 2d County
Chas. St. Cecil

Clerk (or Registrar).

3.00

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 LIENORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security mechanic's lien, or judgment lien creditor thereof which meets the requirements of subsection (f) filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS.—Even though notice imposed by section 6321 has been filed, such notice shall not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, whether tangible or intangible, the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, 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 the 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 paragraph (1), 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 cor-

poration 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 or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose 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 such notice of lien is refiled in the office in which the prior notice of lien was filed; 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 or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) 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.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate 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 or his delegate 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.



Lien # 427

DISTRICT Baltimore, Md. SERIAL NUMBER 75-S-51

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER
Wesley Hurtt
Prices Crossroads Truck Stop

RESIDENCE
Price, Md. 21656

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
720	7312	6/11/74	52-0977836	3681.77
720	7403	6/11/74	52-0977836	3815.78

PLACE OF FILING
Clerk of the Circuit Court, Queen Anne County,
Centreville, Md. 21617

TOTAL \$ 7497.55

WITNESS my hand at Easton, Maryland, on this,
the 17th day of September, 19 74

SIGNATURE B. Bay TITLE Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 427

UNITED STATES

vs.

Wesley Hartt
Price's Crossroads
Truck Stop

RELEASE OF TAX LIEN

Filed this 14th day of

April, 19 75 9:00 A. M.,

and proper entry made in Liber 188

Book No. 1, page 20

Charles W. Cecil

Clerk (or Registrar).

DISTRICT **Baltimore, Md.** SERIAL NUMBER **75-S-51**

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on September 18, 1974, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER
Wesley Burt
Prices Crossroads Truck Stop

RESIDENCE
Price, Md. 21656

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
720	7312	6/11/74	52-0977836	3681.77
720	7403	6/11/74	52-0977836	3815.78

PLACE OF FILING
Clerk of the Circuit Court, Queen Anne County,
Centerville, Md. 21617

TOTAL \$ **7497.55**

WITNESS my hand at Baltimore, Maryland, on this,

the 11th day of April, 1975

SIGNATURE  TITLE **Chief, Special Procedures Staff**

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

DISTRICT **Baltimore, Maryland** SERIAL NUMBER **75-S-108**

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER **Rudolph M. and Beulah M. Green**

RESIDENCE **Rt 1 Box 646
Chester, Maryland 21619**

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-69	4-29-74	218-20-9118	2,022.08
1040	12-31-70	4-29-74	218-20-9118	1,388.14
1040	12-31-72	6-04-73	218-20-9118	388.25
1040	12-31-73	5-27-74	218-20-9118	898.91

PLACE OF FILING **Clerk of the Circuit Court
of Queen Anne County
Centreville, Maryland 21617** TOTAL \$ **4697.38**

WITNESS my hand at **Easton, Maryland**, on this,

the **17th** day of **September**, 19 **74**

SIGNATURE **Robert A. Thonson** TITLE **Revenue Officer**

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 428

UNITED STATES

vs.

RELEASE OF TAX LIEN

Filed this 24th day of
Sept, 1981 M.,
and proper entry made in _____
Book No. _____, page _____

Clerk (or Registrar).

DISTRICT

Baltimore, Maryland

SERIAL NUMBER

75-S-108

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(o), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on September 18, 1974 is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

Rudolph M. and Beulah M. Green

RESIDENCE

**Rt 1 Box 646
Chester, Maryland 21619**

RECEIVED
 CLERK OF CIRCUIT COURT
 QUEEN ANNE'S COUNTY
 1981 SEP 24 11:03:08

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-69	4-29-74	218-20-9118	2,022.08
1040	12-31-70	4-29-74	218-20-9118	1,388.14
1040	12-31-72	6-04-73	218-20-9118	388.25
1040	12-31-73	5-27-74	218-20-9118	898.91

PLACE OF FILING

**Clerk of the Circuit Court
of Queen Anne County
Centreville, Maryland 21617**

TOTAL \$ **4697.38**

Baltimore, Maryland

WITNESS my hand at _____, on this,

the 17 day of September 1981

SIGNATURE

Harvey R. Hammer
Harvey R. Hammer

TITLE

Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

vs.

William L. Add
Joan E. Collier

NOTICE OF TAX LIEN

Filed this 18th day of

September, 1974, at 9:00 a.m.
Recorded in TSP #1, folio 10
at the District of Columbia
Chadwick Case
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 LIENITORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security mechanic's lienor, or judgment lien creditor un- thereof which meets the requirements of subsection (b) filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS THROUGH NOTICE FILED.—Even though notice imposed by section 6321 has been filed, such notice shall not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property situated within the State (or the county, or governmental subdivision), as designated by the laws of such State, in which the property is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, in- fice within the State (or the county, or other mental subdivision), as designated by the such State, in which the property subject to 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 the 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 paragraph (1), 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 cor-

poration or partnership shall be deemed to be the place at which the principal executive office of the business is lo- cated, 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 or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is re- filed 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 (b)) 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 such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under sub- paragraph (A), the Secretary or his delegate received written information (in the manner prescribed in reg- ulations issued by the Secretary or his delegate) con- cerning 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 a 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.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING TAX.—

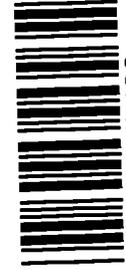
If a notice of lien has been filed pursuant to sub- section (f), the Secretary or his delegate is authorized to vide by regulations the extent to which, and the con- ditions under which, information as to the amount of the standing obligation secured by the lien may be dis- ead.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Sec- retary or his delegate 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 Sec- retary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, to- gether 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.



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DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE
NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT
Baltimore, Maryland

SERIAL NUMBER
75-S-109

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER
William L. & Joan E. Collier

RESIDENCE
Queenstown, Maryland 21658

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-69	05-22-70	214-36-7359	67.19
1040	12-31-72	05-28-73	214-36-7359	96.63
1040	12-31-73	06-03-74	214-36-7359	471.39

PLACE OF FILING
**Clerk of the Circuit Court
of Queen Anne County
Centreville, Maryland 21619**

TOTAL \$ **635.21**

WITNESS my hand at **Easton, Maryland**, an this,

the **17th** day of **September**, 19**74**

SIGNATURE
Robert A. Thornton

TITLE
Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 429

UNITED STATES

vs.

STATE OF CALIFORNIA

RELEASE OF TAX LIEN

Filed this 14th day of July, 1980, 10:04 AM.,
and proper entry made in _____

Book No. _____, page _____

Marguerite L. ...
Clerk (or Registrar).

FILED

REC-10

STATE OF CALIFORNIA

Form 668
(REV. 10-71)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE
CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

DISTRICT
Baltimore, Maryland

SERIAL NUMBER
75-S-109

RECORDED
INDEXED
JUL 1 1980
FEDERAL BUREAU OF INVESTIGATION
U.S. DEPARTMENT OF JUSTICE

FTL 429

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on **September 18, 1974**, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER
William L. & Joan E. Collier

RESIDENCE
Queenstown, Maryland 21658

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-69	05-22-70	214-36-7359	67.19
1040	12-31-72	05-28-73	214-36-7359	96.63
1040	12-31-73	06-03-74	214-36-7359	471.39

PLACE OF FILING
**Clerk of the Circuit Court
of Queen Anne County
Centreville, Maryland 21619**

TOTAL \$ **635.21**

WITNESS my hand at Baltimore, Maryland, on this,

the 3rd day of July, 19 80

SIGNATURE
Harvey R. Hammer
Harvey R. Hammer

TITLE
Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT
Baltimore

SERIAL NUMBER
75-S-116

1974 OCT -7 PM 12: 57

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

Potomac Research Inc, Diverpool Div

RESIDENCE

**2329 Virginia Ave NW
Washington, DC**

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	7312	9-18-74	52-0950292	1250.95
941	7403	9-18-74	52-0950292	3368.49
940	7212	9-18-74	52-0950292	79.90
940	7312	9-18-74	52-0950292	137.76

PLACE OF FILING

**Clerk of the Circuit Court
Queen Annes County
Centreville, Md 21617**

TOTAL \$ 4837.10

WITNESS my hand at Easton, Md, on this,

the 7th day of Oct, 19 74

SIGNATURE

Rodney Van Cleve
Rodney Van Cleve

TITLE

Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 430

UNITED STATES

vs.

*Patomac
Research, Inc.
Divepool Div.*

RELEASE OF TAX LIEN

Filed this 14th day of

August, 1975 9:19 A.M.,

and proper entry made in _____

TSP. Book No. 1, page 20
a Fed Tax Lien Record
Book for Queen Anne's
County, Maryland
Clerk (or Registrar).

DISTRICT
Baltimore

SERIAL NUMBER
75-8-116

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on October 7, 1974, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

1974 OCT -7 11:2:57

RECORDED FOR RECORD FOR
QUEEN ANNES CO., MD
CHARLES H. DECIL, CLERK

1975 AUG 14 AM 9:19

RECORDED FOR RECORD FOR
QUEEN ANNES CO., MD
CHARLES H. DECIL, CLERK

NAME OF TAXPAYER

Potomac Research Inc, Divelpool Div

RESIDENCE
**2329 Virginia Ave NW
Washington, DC**

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	7312	9-18-74	52-0950292	1250.95
941	7403	9-18-74	52-0950292	3368.49
940	7212	9-18-74	52-0950292	79.90
940	7312	9-18-74	52-0950292	137.76

PLACE OF FILING

**Clerk of the Circuit Court
Queen Annes County
Centreville, Md 21617**

TOTAL \$ **4837.10**

WITNESS my hand at Baltimore, Maryland, on this,

the 13th day of August 19 75

SIGNATURE

TITLE

Henry H. [Signature]
Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

V S.

*Elmer B. Shirley D.
Henry*

NOTICE OF TAX LIEN

Filed this 21st day of

Oct., 19 74, at 9:00 A. m.

*Recorded in TSP No. 1 folio 20, a Fed Tax Lien
Record Book for Jones County*

Charles H. Cecil,

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 CREDITORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a mortgage, interest, mechanic's lienor, or judgment lien creditor whose notice thereof which meets the requirements of section 6321 (f) has been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS.—Even though not imposed by section 6321 has been filed, such notice shall not be valid—
(1) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—
(I) Real Property.—In the case of real property, 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, 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 the 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 paragraph (1), 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 or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.
(g) REILING OF NOTICE.—For purpose of this section—
(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required reiling 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 reiling period.
(2) PLACE FOR FILING.—A notice of lien refiled during the required reiling period shall be effective only—
(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and
(B) in any case in which, 90 days or more prior to the date of a reiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also tiled in accordance with subsection (f) in the State in which such residence is located.
(3) REQUIRED REILING PERIOD.—In the case of any notice of lien, the term "required reiling 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 reiling period for such notice of lien.
(3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

poration 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 or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required reiling period, such notice of lien shall be treated as tiled on the date on which it is tiled (in accordance with subsection (f)) after the expiration of such reiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required reiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a reiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also tiled in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REILING PERIOD.—In the case of any notice of lien, the term "required reiling 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 reiling period for such notice of lien.

(3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—
(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate 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 or his delegate 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.



Lien # 431

Cycle 7435

Form 668
(REV. 2-74)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE
NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT

Baltimore

SERIAL NUMBER

75-0-278

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

Elmer B & Shirley V Henry

RESIDENCE

**Wye Acres
Queenstown, Maryland 21658**

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-73	06-03-74	220-30-5608	1,523.32
1040	12-31-72	06-18-73	220-30-5608	53.67

PLACE OF FILING

**Clerk of the Circuit Court of Queen Anne County
Centreville, Maryland**

TOTAL \$ **1,576.99**

WITNESS my hand at Baltimore, Maryland, on this,

the 16th day of October, 19 74

SIGNATURE



TITLE

Chief, Analysis Section

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 431

UNITED STATES

VS.

Elmer B. & Shirley V.

Henry

RELEASE OF TAX LIEN

Filed this 27th day of

Feb., 19 75 at 9:00 A.M.,

and proper entry made in Fed Tax Lien

Record Book No. CWC # 1, page 20

Charles W. Cecil

Clerk (or Registrar).

Cycle 743

Form 668
(REV. 2-74)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE
CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

DISTRICT

Baltimore

SERIAL NUMBER

75-0-278

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(o), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on October 21, 1974, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

Elmer S & Shirley V Henry

RESIDENCE

Wye Acres
Queenstown, Maryland 21658

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1010	12-31-73	06-03-74	220-30-5608	1,523.32
1010	12-31-72	06-18-73	220-30-5608	53.67

PLACE OF FILING

Clerk of the Circuit Court of Queen Anne County
Centreville, Maryland

TOTAL \$ 1,576.99

WITNESS my hand at Baltimore, Maryland on this,

the 26th day of February, 19 75

SIGNATURE



TITLE

Chief, Special Procedures Staff

kmc

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

V S.

Charles W. & Dorothy Brooks

NOTICE OF TAX LIEN

Filed this 20th day of

November, 19 74, at 9:00 A. m.
& recorded in TSP #1 folio 20, a Federal
Tax Lien Record Book for Queen Anne's
County. *Charles W. Coal*

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 CREDITORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor whose notice thereof which meets the requirements of subsection (f) has been filed by the Secretary or his delegate.

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in section (a) shall be filed—

- (A) Under State Laws.—
 - (i) Real Property.—In the case of real property, whether tangible or intangible, situated 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, situated 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 the 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 paragraph (1), 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 cor-

poration 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 or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose 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 (t)) 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 such notice of lien is refiled in the office in which the prior notice of lien was filed; 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 or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) 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.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate 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 or his delegate 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.



Lien # 432

DISTRICT Baltimore SERIAL NUMBER 75-0-536

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER
Charles W. & Dorothy Brooks

RESIDENCE
R.D 2, Box 137 Centreville, Maryland 21617

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-73	06-03-74	220-01-9306	374.43

PLACE OF FILING
Clerk of the Circuit Court
of Queen Anne County
Centreville, Maryland
IMF 7435 hvk

TOTAL \$ 374.43

WITNESS my hand at Baltimore, Maryland, on this,
the 15th day of November, 19 74.

SIGNATURE C. Howard TITLE Supervisor - Analysis Section

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 432

UNITED STATES

vs.

Charles W + Dorothy Brooks

RELEASE OF TAX LIEN

Filed this 28th day of

April, 19 76 9:00 P.M.

and proper entry made in TSP

Book No. 1, page 20

Charles H. Cecil
Clerk (or Registrar).

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE
CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

DISTRICT
Baltimore

SERIAL NUMBER
75-0-536

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(o), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on **November 20th**, 19**74**, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER
Charles W. & Dorothy Brooks

RESIDENCE
R.D. 2, Box 137 Centreville, Maryland 21617

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1049	12-31-73	06-03-74	220-01-9306	374.43

PLACE OF FILING
**Clerk of the Circuit Court
of Queen Anne County
Centreville, Maryland**

TOTAL \$ **374.43**

WITNESS my hand at **Baltimore, Maryland**, on this,
the **27th** day of **April**, 19 **76**

SIGNATURE


TITLE
Chief, Special Procedures Staff

NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

V S.

John L. & Barbara L. Whaley

NOTICE OF TAX LIEN

Filed this 4th day of

Dec., 1974, at 9:00 A. m.
*Recorded in TSP #1 Vol. 20, of Fed Tax Lien
Record Book for Queen Anne's County
Charles M. Cecil
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 SECURITIES, MECHANIC'S LIENORS, AND JUDGMENT CREDITORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of interest, mechanic's lienor, or judgment lienor, notice of which meets the requirements of section 6321 (f) has been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS.—Even though no notice of lien has been filed, such notice shall not be valid—

(1) PLACE FOR FILING NOTICE: FORM.—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, whether tangible or intangible, within the State (or the county, or other 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, within the State (or the county, or other 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 the 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 paragraph (1), 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 cor-

poration 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 (e) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REILING OF NOTICE.—For purpose 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 such notice of lien is refiled in the office in which the prior notice of lien was filed; 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 or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) 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 REILING 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.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate 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 or his delegate 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.



DISTRICT
Baltimore

SERIAL NUMBER
75-0-593

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER
John L. and Barbara L. Whaley

RESIDENCE
**123 Commerce Street
Centreville, Maryland 21617**

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-73	06-03-74	216-38-9736	\$2,459.13

PLACE OF FILING
**Clerk of the Circuit Court of
Queen Anne County
Centreville, Maryland**

TOTAL \$ **2,459.13**

7435 IMFab

WITNESS my hand at Baltimore, Maryland, on this,

the 29th day of November, 19 74

SIGNATURE
BK Malinaso

TITLE
Acty Chief, Analysis Section

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419. C.B. 1950-51, 125.)

No. 4313

UNITED STATES

V S.

*John L. & Barbara
L. Straley*

RELEASE OF TAX LIEN

Filed this 15th 4th day of

July, 1976 2:29 P.M.

and proper entry made in TSP

TSP Book No. 1, page 20

Charles H. Reed
Clerk (or Registrar).

\$ 3.00

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE
CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

DISTRICT
Baltimore

SERIAL NUMBER
75-0-593

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on **December 4th**, 19 **74**, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER
John L. and Barbara L. Whaley

RESIDENCE
**123 Comacroe Street
Centreville, Maryland 21617**

RECEIVED FOR RECORD
 JUL 12 1976
 2:29 PM
 FEDERAL BUREAU OF INVESTIGATION
 U.S. DEPARTMENT OF JUSTICE
 CHARLES W. COOLIDGE, CLERK

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-73	06-03-74	216-38-9736	\$2,459.13

PLACE OF FILING
**Clerk of the Circuit Court of
Queen Anne County
Centreville, Maryland**

TOTAL \$ **2,459.13**

WITNESS my hand at Baltimore, Maryland on this, the 9th day of July, 19 76

SIGNATURE


TITLE
Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

VS.

James W. Burns

NOTICE OF TAX LIEN

Filed this 19 4th day of

*December, 1974, at 9 A.M.
& recorded in TSD #1, Folio 20
a Fed. Sub Lien Record Book
for D.C. County.
Chas. Cecil
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 LIENORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a mechanic's lien, or judgment lien creditor thereof which meets the requirements of subsection (b) and has been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS.—THOUGH NOTICE FILED.—Even though notice imposed by section 6321 has been filed, such notice shall not be valid—

(1) PLACE FOR FILING NOTICE: FORM.—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, whether tangible or intangible, one office within the State (or the county, or governmental subdivision), as designated by the laws of such State, in which the property, the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, 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 the 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 paragraph (1), 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.

poration 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 (e) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REILING OF NOTICE.—For purpose 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 such notice of lien is refiled in the office in which the prior notice of lien was filed; 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 or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) 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 REILING 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.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate 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 or his delegate 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.



Lien # 434

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE
NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT Baltimore SERIAL NUMBER 75-0-636

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

James W. Burns

RESIDENCE

Grasonville, Maryland 21638

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-73	06-03-74	220-52-8231	1,347.61

PLACE OF FILING

Clerk of the Circuit Court
of Queen Annes County
~~Easton, Maryland~~
CENTREVILLE

TOTAL \$ 1,347.61

7439 IMF ab

WITNESS my hand at Baltimore, Maryland, on this,

the 16th day of December, 19 74

SIGNATURE

TITLE

BK Malinski

Acty Chief, Analysis Section

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 434

UNITED STATES

vs.

James W. Burns

RELEASE OF TAX LIEN

Filed this 30th day of

June, 1980, 10:28 A. M.,

and proper entry made in _____

Book No. _____, page _____

Marguerite L. Martin

Clerk (or Registrar).

UNITED STATES DEPARTMENT OF THE TREASURY

DISTRICT **Baltimore** SERIAL NUMBER **75-0-636**

RECEIVED
 DEPARTMENT OF THE TREASURY
 INTERNAL REVENUE SERVICE
 BALTIMORE, MARYLAND
 FTL 434

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on December 19, 1974, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER
James W. Burns

RESIDENCE
Grasonville, Maryland 21638

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-73	06-03-74	220-52-8231	1,347.61

PLACE OF FILING
Clerk of the Circuit Court of Queen Annes County Easton, Maryland 21617 TOTAL \$ **1,347.61**

WITNESS my hand at Baltimore, Maryland, on this, the 27th day of June, 19 80

SIGNATURE *Harvey R. Hammer* TITLE **Chief, Special Procedures Staff**
Harvey R. Hammer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

V S.

*William
Lindner*

NOTICE OF TAX LIEN

Filed this 27th day of

December, 1974, at 9:00 A.M.
*recorded in TSP #1, Subd 2
Fed Nat Lien Record for D.C.'s
County.*

Chas. W. Cecil
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 CREDITORS.—

The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor whose lien or interest in the property (f) has been filed by the Secretary or his delegate in accordance with subsection (f) if a notice of such lien or interest (g) has been filed by the Secretary or his delegate in accordance with subsection (g) before the date on which the lien or interest in the property (f) was acquired.

(b) PROTECTION FOR CERTAIN INTERESTS.—

Even though notice of a lien imposed by section 6321 has been filed, such lien shall not be valid—

(1) PLACE FOR FILING NOTICE: FORM.—

(A) Under State Laws.—

(i) Real Property.—

(ii) Personal Property.—

(B) With Clerk Of District Court.—

(C) With Recorder Of Deeds Of The District Of Columbia.—

(2) Situs Of Property Subject To Lien.—

(A) Real Property.—

(B) Personal Property.—

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.

poration 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 or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILEING OF NOTICE.—

(1) GENERAL RULE.—

(2) PLACE FOR FILING.—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; 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 or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such change is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILEING PERIOD.—

(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.

(3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—

If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to issue by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—

(1) Liability Satisfied or Unenforceable.—

(2) Bond Accepted.—

There is furnished to the Secretary or his delegate 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.



Lien # 435

DISTRICT Baltimore SERIAL NUMBER 75-0-649

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER
William Lindner

RESIDENCE
Grasonville, Maryland 21638

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-71	04-01-74	212-66-2163	1,070.83

PLACE OF FILING Clerk of the Circuit Court of Queen Anne's County Centreville, Maryland TOTAL \$ 1,070.83

7443 IMF ab

WITNESS my hand at Baltimore, Maryland, on this, the 20th day of December, 19 74

SIGNATURE BK M. ... TITLE Chief, Analysis Section

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 435

UNITED STATES

v s.

William Lindsey

RELEASE OF TAX LIEN

Filed this 20th day of November, 19 80 8:57A M.,

and proper entry made in _____

Book No. _____, page _____

Clerk (or Registrar)

GREEN MOUNTAIN RECORDS

DISTRICT: **Baltimore** SERIAL NUMBER: **75-0-619**

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(o), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on December 27, 1974, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER: **William Lindner**

RESIDENCE: **Grasonville, Maryland 21638**

RECEIVED
 CLERK, CIRCUIT COURT
 1980 NOV 20 AM 9:57
 QUEEN ANNE'S COUNTY

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-71	04-01-74	212-66-2163	1,070.83

PLACE OF FILING: **Clerk of the Circuit Court of Queen Anne's County Centreville, Maryland 21617** TOTAL \$ **1,070.83**

WITNESS my hand at Baltimore, Maryland on this, the 14th day of NOVember, 19 80

SIGNATURE: *Harvey R. Hammer* TITLE: **Chief, Special Procedures Staff**

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

VS.

Shirley & Weldon Green

NOTICE OF TAX LIEN

Filed this 16th day ofJanuary, 1975, at 9:00 A. m.*Recorded in TSP#1 Vol 20, a Federal Tax Lien Record Book for Seven Annex County**Charles H. Cecil*

Clerk (or Registrar).

FORM 66B (REV. 10-71)

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 IN MECHANIC'S LIENORS, AND JUDGMENT LIENITORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security mechanic's lienor, or judgment lien creditor un-der thereof which meets the requirements of subsection (b) filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS.—THOUGH NOTICE FILED.—Even though notice imposed by section 6321 has been filed, such notice shall not be valid—

(1) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, one office within the State (or the county or 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, 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 the 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 paragraph (1), 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 cor-

poration 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 or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose 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 such notice of lien is refiled in the office in which the prior notice of lien was filed; 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 or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) 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 a 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.

(4) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(e) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate 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 or his delegate 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.



Lien # 436

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT Baltimore SERIAL NUMBER 75-0-713

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER
Shirley & Weldon Green

RESIDENCE
Riverside Drive
Chester, Maryland 21619

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-70	04-08-74	218-24-6050	2,580.56

PLACE OF FILING Clerk of the Circuit Court
of Queen Anne's County
Centreville, Maryland TOTAL \$ 2,580.56

7444 IMF ab

WITNESS my hand at Baltimore, Maryland, on this,

the 6th day of January, 19 75

SIGNATURE *R. Walsh* TITLE Chief, Office Branch

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

Form 668 (REV. 10-71)	DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN	For Optional Use By Recording Office
DISTRICT Baltimore	SERIAL NUMBER 75-0-713	RECEIVED CLERK, CIRCUIT COURT 1981 SEP 24 AM 10:08 QUEEN ANNE'S COUNTY
I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on <u>January 16</u> , 19 <u>75</u> , is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.		
NAME OF TAXPAYER Shirley & Weldon Green		
RESIDENCE Riverside Drive Chester, Maryland 21619		

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-70	04-08-74	218-24-6050	2,580.56

PLACE OF FILING Clerk of the Circuit Court of Queen Anne's County Centreville, Maryland	TOTAL \$ 2,580.56
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WITNESS my hand at Baltimore, Maryland, on this,

the 17 day of September 1981

SIGNATURE <i>Harvey R. Hammer</i> Harvey R. Hammer	TITLE Chief, Special Procedures Staff
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 436

UNITED STATES

v s .

RELEASE OF TAX LIEN

Filed this 24th day of
Sept, 19 81 M.,
and proper entry made in _____
Book No. _____, page _____

Clerk (or Registrar).

UNITED STATES

vs.

*Harrowed
Construction
Corp.*

NOTICE OF TAX LIEN

Filed this 23rd day of

January 1975 at 11:30 A.M.
*& recorded in TSP Vol. 1, folio 20
a Federal Tax Lien for
Susan Anne's County.
Chas. St. Cecil*
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 LIENOR.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security mechanic's lienor, or judgment lien creditor unless the lien which meets the requirements of subsection (b) has been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTEREST.—Even though notice of such lien imposed by section 6321 has been filed, such notice shall not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property within the State (or the county, governmental subdivision), as designated by laws of such State, in which the property is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, in which the property is situated within the State (or the county, or other governmental subdivision), as designated by laws of such State, in which the property 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 the lien is situated, whenever the State has not by law designated another 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 paragraph (1), 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 cor-

poration 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 or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILEING OF NOTICE.—For purpose 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 such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under paragraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) 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 REFILEING PERIOD.—In the case of a 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.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—

If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate 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 or his delegate 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.



DISTRICT
Baltimore

SERIAL NUMBER
75-S-240

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

Narrows Construction Corp

RESIDENCE

Rt 50-301
Chester, Maryland 21619

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	06-30-72	05-06-74	52-0940939	9190.11
941	09-30-72	05-06-74	52-0940939	7203.47
941	12-31-73	05-06-74	52-0940939	6698.29

PLACE OF FILING

Clerk of the Circuit Court
Queen Annes County
Centreville, Maryland 21617

TOTAL \$ 23091.87

WITNESS my hand at Easton, Maryland 21601, on this,

the 22nd day of January, 19 75

SIGNATURE


Rodney Van Cleve

TITLE

Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 437

UNITED STATES

vs.

RELEASE OF TAX LIEN

Filed this 26th day of
Nov, 1980 M.,

and proper entry made in _____

Book No. _____, page _____

Margaret L. ...
Clerk (or Registrar).

FORM 668 (REV. 10-71)

NOV 26 1980

DISTRICT
Baltimore

SERIAL NUMBER
75-S-240

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(o), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on January 23, 1975, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

Narrows Construction Corp

RESIDENCE

**Rt. 50-301
Chester, Maryland 21619**

RECEIVED
CLERK, CIRCUIT COURT
1980 NOV 26 AM 10:10
QUEEN ANNE'S COUNTY

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	06-30-72	05-06-74	52-0940939	9190.11
941	09-30-72	05-06-74	52-0940939	7203.47
941	12-31-73	05-06-74	52-0940939	6698.29

PLACE OF FILING

**Clerk of the Circuit Court
Queen Annes County
Centreville, Maryland 21617**

TOTAL

\$ 23091.87

WITNESS my hand at Baltimore, Maryland, on this,

the 20th day of November, 19 80

SIGNATURE

Harvey R. Hammer
Harvey R. Hammer

TITLE

Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

V.S.

*Sol Swasky
Swasky Coat Co*

NOTICE OF TAX LIEN

Filed this 31st day of

January 19 75, at 9 A. m.
*+ Recorded in TSA No. 1 Volume
a Federal Sub Lien Record
for SA's County.
Charles St. Cecil
Clerk (or Registrar).*

FORM 668 (REV. 2-74)

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 be valid as against any purchaser, holder of a

interest, mechanic's lienor, or judgment lien creditor, notice thereof which meets the requirements of subsection (f) has been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS.—Even though not imposed by section 6321 has been filed, such notice shall not be valid.

(f) PLACE FOR FILING NOTICE: FORM.—(1) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—(i) Real Property.—In the case of real property, whether tangible or intangible, within the State (or the county, or other governmental subdivision), as designated in 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, 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 the 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 paragraph (1), 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 cor-

poration 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 or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refilled 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 refilled during the required refiling period shall be effective only—

(A) if such notice of lien is refilled in the office in which the prior notice of lien was filed; 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 or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) 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.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable;

(2) Bond Accepted.—There is furnished to the Secretary or his delegate 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.



Lien # 438

3.00

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT **Baltimore** SERIAL NUMBER **75-B-16-206**

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

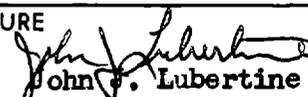
NAME OF TAXPAYER
Sol Surasky
Surasky Coat Company

RESIDENCE
333 W. Baltimore Street
Baltimore, Maryland 21201

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	03-31-74	06-24-74	52-0854412	8,286.13
941	09-30-73	12-24-73	52-0854412	459.78
941	06-30-74	09-16-74	52-0854412	1,988.17
941	12-31-73	09-16-74	52-0854412	543.55
941	09-30-74	12-23-74	52-0854412	500.07

PLACE OF FILING
Clerk of the Circuit Court of Queen Anne County
Centreville, Maryland TOTAL \$ **11,777.70**

WITNESS my hand at Baltimore, Maryland on this, the 29th day of January, 1975

SIGNATURE  **John F. Lubertine** TITLE **Group Manager**

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 439

UNITED STATES

vs.

John D. Violet
Galley

NOTICE OF TAX LIEN

Filed this 18th day of

February 19 75, at 12:34 PM.
Recorded in TSP No. 1, Folio 20,
a Federal Subdivision
Record Book SA's County
Chapel St. Cecil
Clerk (or Registrar).

FORM 668 (REV. 10-71)

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 be valid as against any purchaser, holder of a security mechanic's lienor, or judgment lien creditor until the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) 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.

(b) PROTECTION FOR CERTAIN INTEREST: THOUGH NOTICE FILED.—Even though notice imposed by section 6321 has been filed, such a notice shall not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property within the State (or the county, governmental subdivision), as designated by laws of such State, in which the property is situated; and

(ii) Personal Property.—In the case of property, whether tangible or intangible, in 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 the lien is situated, whenever the State has not by law designated any 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 paragraph (1), 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.

poration 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 or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFLING OF NOTICE.—For purpose 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 such notice of lien is refiled in the office in which the prior notice of lien was filed; 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 or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) 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 REFLING PERIOD.—In the case of a notice of lien, the term "required refiling period" shall be—

(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.

(3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

C. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable;

(2) Bond Accepted.—There is furnished to the Secretary or his delegate 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.



Lien # 439

1000

15-11-11

06-03-11

15-01-11

80-20

3.00

Form 668
(REV. 10-71)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

RECEIVED FOR RECORD

RECORDED For Optional Use By Recording Office

DISTRICT
Baltimore

SERIAL NUMBER
75-8-238

1975 FEB 18 PM 12:24

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

RECORDED FOR
QUEEN ANNES CO., MD.
CHARLES W. CECIL, CLERK

NAME OF TAXPAYER

John D & Violet Talley

RESIDENCE

Chester, Md 21619

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-73	06-03-74	217-07-0368	651.08

PLACE OF FILING

**Clerk of the Circuit Court
Queen Annes County
Centreville, Md 21617**

TOTAL \$ **651.08**

WITNESS my hand at Easton, Md, on this,

the 15th day of January, 19 75

SIGNATURE
Rodney Van Cleve
Rodney Van Cleve

TITLE
Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

PART 1-To be retained by recording office.

No. 439

UNITED STATES

vs.

RELEASE OF TAX LIEN

Filed this _____ day of

_____, 19____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

Clerk (or Registrar).

DISTRICT
Baltimore

SERIAL NUMBER
75-8-238

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on February 18th, 1975, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

John D & Violet Talley

RESIDENCE

Chester, Md 21619

RECEIVED
CLERK, CIRCUIT COURT
1981 FEB - 6 AM 11:15
QUEEN ANNES COUNTY

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-73	06-03-74	217-07-0368	651.08

PLACE OF FILING

**Clerk of the Circuit Court
Queen Annes County
Gentreville, Md 21617**

TOTAL \$ **651.08**

WITNESS my hand of Baltimore, Maryland on this

the 2nd day of February, 19 81

SIGNATURE

Harvey R. Hammer
Harvey R. Hammer

TITLE

Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

VS.

Robert L. Lee &
Mary H. Lee

NOTICE OF TAX LIEN

Filed this 18th day of

February, 1975, at 12:00 PM.
& recorded in ST#1 1/20/75
a Federal Tax Lien Record
for 2nd County.
Charles W. Cecil
Clerk (or Registrar).

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 IN MECHANIC'S LIENORS, AND JUDGMENT LIENITORS.—The lien imposed by section 6321 shall valid as against any purchaser, holder of a security mechanic's lienor, or judgment lien creditor un thereof which meets the requirements of subsection been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS THOUGH NOTICE FILED.—Even though notice imposed by section 6321 has been filed, such not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred t section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real p one office within the State (or the county governmental subdivision), as designate laws of such State, in which the property the lien is situated; and

(ii) Personal Property.—In the case of property, whether tangible or intangible, i fice within the State (or the county, or oth mental subdivision), as designated by the 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 the lien is situated, whenever the State has not by law designated one office which meets the requirements of subpara graph (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 paragraph (1), 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 prop erty, 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 cor-

poration or partnership shall be deemed to be the place at which the principal executive office of the business is lo cated, and the residence of a taxpayer whose residence is within 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 or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILEING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is re filed 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 such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under sub paragraph (A), the Secretary or his delegate received written information (in the manner prescribed in reg ulations issued by the Secretary or his delegate) con cerning 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 REFILEING PERIOD.—In the case of y 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.

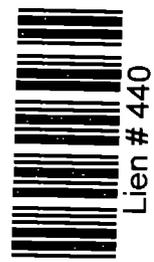
(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to sub section (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the con ditions under which, information as to the amount of the outstanding obligation secured by the lien may be dis closed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Sec retary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable;

(2) Bond Accepted.—There is furnished to the Sec retary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, to gether 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.



NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT
Baltimore

SERIAL NUMBER
75-S-236

1975 FEB 18 PM 12:24
Feed
Leaf
 RECORD FOR
 QUEEN ANNES CO., MD.
 CHARLES W. CECIL, CLERK

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER
Robert L & Mary K Bee Jr

RESIDENCE
Chester, Md 21619

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-73	05-06-74	214-34-7215	1873.94

PLACE OF FILING
Clerk of the Circuit Court
Queen Annes County
Centreville, Md 21619

TOTAL \$ 1873.94

WITNESS my hand at Easton, Md 21601, on this
 the 14th day of January, 19 75

SIGNATURE

Rodney Van Cleve

TITLE
Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 440

UNITED STATES

vs.

Robert L Lee Jr
Mary K Lee
Chester, Md 21619

RELEASE OF TAX LIEN

Filed this 22nd day of

February, 1977 3:19 P.M.,

and proper entry made in Fed. Tax Lien Record
for D.C. Co.

TSP Book No. 1, page 21

Charles W. Cecil

Clerk (or Registrar)

DISTRICT
Baltimore

SERIAL NUMBER
75-5-236

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on **February 18**, 19**75**, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER
Robert L & Mary K Bee Jr

RESIDENCE
Chester, Md 21619

RECEIVED FOR RECORDING
& RECORDED IN LIEFER
FOLIO
1977 FEB 22 PM 3:15
RECORD FOR
QUEEN ANNES CO., MD.
CHARLES W. DECIL, CLERK

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	PAID BALANCE OF ASSESSMENT (e)
1040	12-31-73	05-06-74	214-34-7215	1873.94

PLACE OF FILING
**Clerk of the Circuit Court
Queen Annes County
Centreville, Md 21619**

TOTAL \$ **1873.94**

WITNESS my hand at Baltimore, Maryland, on this,

the 17th day of February, 19 77

SIGNATURE


TITLE
Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)
Int

UNITED STATES

VS.

*Charles
Robin
Rada*

NOTICE OF TAX LIEN

Filed this 18th day of

February, 1975 at 12:35 P. m.
*& recorded in TSP # 1, Volume 20
a Federal map filed
for 2a's County.*
Charles Rada
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 esseable 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 mechanic's lienor, or judgment lien creditor thereof which meets the requirements of subsection (b) filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS ALTHOUGH NOTICE FILED.—Even though notice imposed by section 6321 has been filed, such notice shall not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real one office within the State (or the county, or governmental subdivision), as designated laws of such State, in which the property the lien is situated; and

(ii) Personal Property.—In the case of property, whether tangible or intangible, within the State (or the county, or governmental subdivision), as designated by such State, in which the property subject is situated; or

(B) With Clerk Of District Court.—In the office or clerk of the United States district court for the judicial district in which the property subject to the 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 paragraph (1), 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 cor-

poration 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 or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose 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 such notice of lien is refiled in the office in which the prior notice of lien was filed; 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 or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) 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.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate 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 or his delegate 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.



Lien # 441

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

RECORDED FOR Optional Use By Recording Office

DISTRICT
Baltimore

SERIAL NUMBER
75-S-248

1975 FEB 18 PM 12:25

Fed Lat RECORD FOR
QUEEN ANNES CO. MD.
CHARLES W. GECIL, CLERK

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER
Charles Robin Rada

RESIDENCE
RD
Chester, Md 21619

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	03-31-74	12-16-74	52-0969409	103908

PLACE OF FILING
Clerk of the Circuit Court
Queen Annes County
Centreville, Md 21617

TOTAL \$ 1039.08

WITNESS my hand at Easton, Md, on this,

the 2 day of February, 19 75

SIGNATURE
Rodney Van Cleve
Rodney Van Cleve

TITLE
Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 441

UNITED STATES

vs.

RELEASE OF TAX LIEN

Filed this _____ day of

_____, 19____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

Clerk (or Registrar).

FORM 668 (REV. 10-71)

NO. 101-1 1113 62

OFFICE

DISTRICT

Baltimore

SERIAL NUMBER

75-S-218

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on February 18, 1975, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

Charles Robin Rada

RESIDENCE

RD
Chester, Md 21619

RECEIVED
 CLERK, CIRCUIT COURT
 1981 JAN - 7 AM 10:05
 QUEEN ANNE'S COUNTY

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	03-31-74	12-16-74	52-0969409	103908

PLACE OF FILING

**Clerk of the Circuit Court
Queen Annes County
Centreville, Md 21617**

TOTAL \$ **1039.08**

WITNESS my hand at Baltimore, Maryland, on this,

the 31st day of December, 19 80

SIGNATURE

Harvey R. Hammer
Harvey R. Hammer

TITLE

Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

VS.

*Schackerts
Investigation
Company
Inc*

NOTICE OF TAX LIEN

Filed this 18th day of

February 1975 at 12:25 P.M.
*& recorded in TSP #1, Folio 20,
a Federal Not Public Record
for Queen Anne's County,
Charles St. Case*
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 LIENORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security mechanic's lienor, or judgment lien creditor or thereof which meets the requirements of subsection (b) if such notice of lien is filed in accordance with subsection (f) after the expiration of such refiling period.

(b) PROTECTION FOR CERTAIN INTERESTS.—Even though notice imposed by section 6321 has been filed, such notice shall not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, whether tangible or intangible, located 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, located 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 the lien is situated, whenever the State has not by law designated another 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 paragraph (1), 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 cor-

poration 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 or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REILING OF NOTICE.—For purpose 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 such notice of lien is refiled in the office in which the prior notice of lien was filed; 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 or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) 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 REILING 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.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate 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 or his delegate 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.



Lien # 442

RECEIVED FOR RECORDING

Form 668
(REV. 10-71)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

RECORDED For Official Use by Recording Office

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT
Baltimore

SERIAL NUMBER
75-S-247

1975 FEB 18 PM 12:25

Gal
RECORD FOR
QUEEN ANNES CO., MD.
CHARLES W. CECIL, CLERK

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER
Schackerts Investigation Unlimited Inc

RESIDENCE
**Rt 1 W-6
Grasonville, Md 21638**

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	12-31-73	08-05-74	52-0967346	1062.92

PLACE OF FILING
**Clerk of the Circuit Court
Queen Annes County
Centreville, Md 21617**

TOTAL \$ **1062.92**

WITNESS my hand at **Easton, Maryland**, on this

the **31** day of **January**, 19**75**

SIGNATURE
Rodney Van Cleve
Rodney Van Cleve

TITLE
Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

VS.

Rieken Construction Company

NOTICE OF TAX LIEN

Filed this 25th day of

February, 1975, at 2:01 p.m.
Recorded as TSP on July 20, 1975
a Federal tax lien record
for Queen Anne's County
Charles W. Cecil
Clerk (or Registrar).

3.00

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 be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor thereof which meets the requirements of subsection (b) if such notice of lien has been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS.—Even though notice of lien imposed by section 6321 has been filed, such notice shall not be valid—

(1) PLACE FOR FILING NOTICE: FORM.—

(i) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, whether tangible or intangible, situated 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, situated 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 the 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 paragraph (1), 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 cor-

poration 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 within 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 or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose 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 if 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 such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of re-filing of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) 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.

(f) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate 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 or his delegate 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.



Lien # 443

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use by Recording Office

RECORDED TO FILE IN TSP
NO. 1 FOLIO 2

DISTRICT
Baltimore

SERIAL NUMBER
75-S-178

1975 FEB 25 PM 2:01
Federal
John Lee
AND FOR
QUEEN ANNES CO. PD.
CHARLES W. COCH. CLERK

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER
Rieken Construction Co

RESIDENCE
**121 E Water Street
Centreville, Md 21617**

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	06-30-74	09-23-74	52-0987293	3797.27
941	09-30-74	12-23-74	52-0987293	3260.35
PLACE OF FILING	Clerk of the Circuit Court Queen Annes County Centreville, Md 21617			TOTAL \$ 7057.62

WITNESS my hand at Salisbury, Maryland, on this,

the 7th day of January, 19 75

SIGNATURE *John Lee* TITLE **Group Manager**

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

20

No. 443

UNITED STATES

v s .

RELEASE OF TAX LIEN

Filed this _____ day of

_____, 19____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

Clerk (or Registrar).

7-11-0
7-11-0
7-11-0

DISTRICT **Baltimore** SERIAL NUMBER **75-S-178**

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on February 25, 1975, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

Biaken Construction Co

RESIDENCE

**121 E Water Street
Centreville, Md 21617**

RECEIVED
 CLERK, CIRCUIT COURT
 1981 JAN -5 AM 10 58
 QUEEN ANNE'S COUNTY

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	06-30-74	09-23-74	52-0987293	3797.27
941	09-30-74	12-23-74	52-0987293	3260.35

PLACE OF FILING **Clerk of the Circuit Court
Queen Annes County
Centreville, Md 21617**

TOTAL \$ **7057.62**

WITNESS my hand at Baltimore, Maryland, on this,

the 30th day of December, 1980

SIGNATURE *Harvey R. Hammer*
Harvey R. Hammer

TITLE
Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

VS.

*Kentmore
Marina, Inc.*

NOTICE OF TAX LIEN

Filed this 25th day of

*February, 1975, at 2:01 P.M.
& recorded in TSP#1 folio 20,
a Federal Tax Lien Record
for said County
Charles St. Cecil
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 LIENDRS, AND JUDGMENT LIEN HOLDERS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security mechanic's lienor, or judgment lien creditor or other person whose interest in the property is acquired after the date on which the lien is filed, if the requirements of subsection (b) have been met.

(b) PROTECTION FOR CERTAIN INTERESTS.—If a notice of lien is filed in accordance with section 6321, such notice shall be valid as against any person who acquires an interest in the property after the date on which the notice of lien is filed.

(f) PLACE FOR FILING NOTICE: FDRM.—

(1) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property situated within the State (or the county or other governmental subdivision), as designated by the laws of such State, in which the property is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, situated within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property 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 the 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 paragraph (1), 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 cor-

poration 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 or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILEING OF NOTICE.—For purpose 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 such notice of lien is refiled in the office in which the prior notice of lien was filed; 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 or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) 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 REFILEING 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.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate 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 or his delegate 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.



DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE
NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT
Baltimore

SERIAL NUMBER
75-S-246

RECEIVED FEB 25 1975
RECORDED IN BOOK 152
FOLIO 20
1975 FEB 25 PM 2 01
John Lee
FOR
N ANNE'S CO. MD.
CHARLES W. GEOR. CLERK

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER
Kentmorr Marina Inc

RESIDENCE
Stevensville, Md 21666

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	09-30-74	12-16-74	52-0849734	5767.10
PLACE OF FILING Clerk of the Circuit Court Queen Annes County Centreville, Md 21617				TOTAL \$ 5767.10

WITNESS my hand at Easton, Maryland, on this
the 27th day of January, 19 75

SIGNATURE *Rodney Van Cleve*
Rodney Van Cleve

TITLE
Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. _____

UNITED STATES

v. s.

RELEASE OF TAX LIEN

Filed this 18th day of

July, 1975 9 A. M.,

and proper entry made in TSP.

TSP. Book No. 20, page 14
Lien Record for 22nd
Charleston County

Charles W. Cecil
Clerk (or Registrar).

DISTRICT **Baltimore** SERIAL NUMBER **75-S-246**

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on February 25, 1975, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER
Kentmorr Marina Inc

RESIDENCE
Stevensville, Md 21666

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	09-30-74	12-16-74	52-0849734	5767.10

PLACE OF FILING **Clerk of the Circuit Court
Queen Annes County
Centreville, Md 21617** TOTAL **\$ 5767.10**

WITNESS my hand at Baltimore, Maryland, on this,

the 17th day of July, 1975

SIGNATURE  TITLE **Chief, Special Procedures Staff**

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

VS.

Helen Keltman

NOTICE OF TAX LIEN

Filed this 11th day of

March, 19 75, at 9:00 A. m.

Recorded in Lien TSP No. 1 Feb. 20, a Fed Tax Lien Record Book for Queen Anne's County

Charles N. Neal

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 LIENITORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until the date on which the requirements of subsection (b) have been met.

(b) PROTECTION FOR CERTAIN INTERESTS.—If a notice of lien imposed by section 6321 has been filed, such lien shall not be valid—

(1) PLACE FOR FILING NOTICE: FORM.—

(A) Under State Laws.—The notice referred to in section (a) shall be filed—

(i) Real Property.—In the case of real property situated in 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 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 the 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 paragraph (1), 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 or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(e) REFILING OF NOTICE.—For purpose 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 such notice of lien is refiled in the office in which the prior notice of lien was filed; 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 or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of 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 notice of lien, the term "required refiling period" shall be—

(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.

(3) DISCLOSURE OF AMOUNT OF OUTSTANDING.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to disclose by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable;

(2) Bond Accepted.—There is furnished to the Secretary or his delegate 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.



Lien # 445

RECORDED
INDEXED
APR 1 1975
TAXPAYER'S COPY
OFFICE OF THE CLERK OF DISTRICT COURT
DISTRICT OF COLUMBIA

DISTRICT Baltimore, Md. SERIAL NUMBER 75-S-312

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER
Helen Heltman

RESIDENCE
Front & Market St.
Crumpton, Md. 21628

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
Income	12/31/73	8/26/74	164-24-5540	883.53

PLACE OF FILING
Clerk of the Circuit Court,
Queen Anne County, Centreville, Md. 21617 TOTAL \$ 883.53

WITNESS my hand at Easton, Maryland, on this

the 10th day of March, 19 75

SIGNATURE Richard P. Hubbard TITLE Revenue Officer
Richard P. Hubbard 19-16

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 445

UNITED STATES

v s.

Weldin

Wetman

RELEASE OF TAX LIEN

Filed this 30th day of

June, 1975 9:58AM.

and proper entry made in _____

TSP. Book No. 1, page 20

a Fed Tax Lien Record

for SA's County

Chas W. Cecil

Clerk (or Registrar).

FORM 668 (REV. 10-71)

300

DISTRICT **Baltimore, Md.** SERIAL NUMBER **75-8-312**

RECEIVED FOR RECORDING
 RECORDED IN 17223
 FOLIO
5 JUN 30 AM 9:58
 RECORD FOR
 QUEEN ANNE'S CO., MD.
 CHARLES W. CECIL, CLERK

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on **March 11**, 1975, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER
Helen Holtman

RESIDENCE
**Front & Market St.
 Crumpton, Md. 21628**

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
Income	12/31/73	8/26/74	164-24-5540	883.53

PLACE OF FILING
**Clerk of the Circuit Court,
 Queen Anne County, Centreville, Md. 21617** TOTAL \$ **883.53**

WITNESS my hand at Baltimore, Maryland, on this, the 10th day of June, 19 75

SIGNATURE *Ray W. Walter* TITLE **Acting Chief, Special Procedures Staff**

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419) C.B. 1950-51, 125.)

No. 446

UNITED STATES

V.S.

*Donald M. Cronshaw
Cronshaw Construction Co.*

NOTICE OF TAX LIEN

Filed this 26th day of

March, 19 75, at 9 A. m.

*Recorded in Ledger TSP No. 1 Feb. 20, a Led
by Lisa Ricard Book for Leekes Harris County*

Charles H. Cecil,

Clerk (or Registrar).

FORM 668 (REV. 12-74)

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 security interest, mechanic's lienor, or judgment creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

(b) PROTECTION FOR CERTAIN INTERESTS EVEN THOUGH NOTICE FILED.—Even though a lien imposed by section 6321 has been filed, the lien shall not be valid—

(f) PLACE FOR FILING NOTICE: FORM.

(1) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property within the State (or the county, or governmental subdivision), as designated by the laws of the 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, within the State (or the county, or other governmental subdivision), as designated by the laws of the 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 the 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 paragraph (1), 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 or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILEING OF NOTICE.—For purpose 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 such notice of lien is refiled in the office in which the prior notice of lien was filed; 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 or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) 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 REFILEING 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.

(i)(3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable;

(2) Bond Accepted.—There is furnished to the Secretary or his delegate 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.



Lien # 446

FILED
MAR 26 1975
FBI - MEMPHIS

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT
Baltimore

SERIAL NUMBER
75-0-901

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER
Donald M. Cronshaw
Cronshaw Construction Company

RESIDENCE
Centreville, Maryland 21617

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	06-30-74	10-17-74	52-0937865	\$2,392.51

PLACE OF FILING
Clerk of the Circuit Court of Queen Anne County
Centreville, Maryland

TOTAL \$ 2,392.51

BMF A-I
cps

WITNESS my hand at Baltimore, Maryland, on this,

the 17 day of March, 19 75

SIGNATURE



TITLE

Chief of Office Branch

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-1, 125.)

No. 446

UNITED STATES

VS.

Donald M. Cronshaw
Cronshaw Construction Co.

RELEASE OF TAX LIEN

Filed this 15th day of

August, 19 75 at 9:00 A.M.

and proper entry made in Tax Lien Record
Book for DeKalb County
Sheet Book No. TSP # 1, page 20

Charles H. Cecil

Clerk (or Registrar).

DISTRICT **Baltimore** SERIAL NUMBER **75-0-901**

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on March 26, 19 75, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER
Donald M. Cronshaw
Cronshaw Construction Company

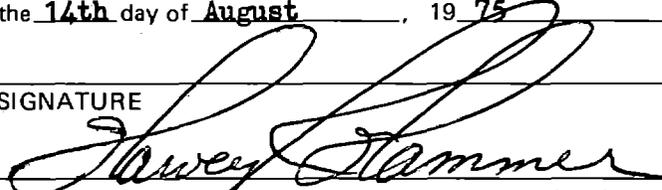
RESIDENCE
Centreville, Maryland 21617

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
911	06-30-74	10-17-74	52-0937865	82,392.51

PLACE OF FILING
Clerk of the Circuit Court of Queen Anne County
Centreville, Maryland TOTAL \$ **2,392.51**

WITNESS my hand at Baltimore, Maryland, on this

the 14th day of August, 19 75

SIGNATURE  TITLE **Chief, Special Procedures Staff**

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-1, 125.)

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT Baltimore SERIAL NUMBER 75-S-326

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

Mickey Gernert
RESIDENCE

Grasonville, Md 21638

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-72	05-28-73	218-34-8202	180.76
1040	12-31-73	06-03-74	218-24-8202	484.29

PLACE OF FILING Clerk of the Circuit Court
Queen Annes County
Centreville, Md 21617 TOTAL \$ 665.05

WITNESS my hand at Easton, Md, on this,

the 4 day of April, 19 75

SIGNATURE Rodney Van Cleve TITLE Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 447

UNITED STATES

vs.

RELEASE OF TAX LIEN

ed this 15th day of

Aug, 1950 9:47A M.,

and proper entry made in TSP

Book No. 1, page 21

Marquette W. Wash
Clerk (or Registrar).

Business, prohibited

Serial

Order of Sale, Indefinite Term

Serial, Order

1979

Form 638
(REV. 1-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE
CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

DISTRICT
Baltimore

SERIAL NUMBER
75-8-326

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(o), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on April 11, 1975, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

Mickey Garnert

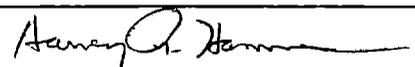
RESIDENCE

Greenville, Md 21638

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
<u>1040</u>	<u>12-31-72</u>	<u>05-28-73</u>	<u>218-34-8202</u>	<u>180.76</u>
<u>1040</u>	<u>12-31-73</u>	<u>06-03-74</u>	<u>218-34-8202</u>	<u>484.29</u>
PLACE OF FILING Clerk of the Circuit Court Queen Anne's County Centreville, Md 21617				TOTAL \$ 665.05

WITNESS my hand at Baltimore, Maryland, on this,

the 12th day of August, 19 80

SIGNATURE

Harvey R. Hammer

TITLE
Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

V S.

Christian Hermet III

NOTICE OF TAX LIEN

Filed this 11th day of

April, 1975, at 2:00 P. m.

Recorded in Liber TSP No. 1 Jan 20, a Fed Tax Lien Recd Book for Queen Anne's County

Charles H. Cecil

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 LIENITORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security mechanic's lienor, or judgment lien creditor who thereof which meets the requirements of subsection (b) filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS THROUGH NOTICE FILED.—Even though notice imposed by section 6321 has been filed, such notice shall not be valid—

(f) PLACE FOR FILING NOTICE FORM.—

(1) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property one office within the State (or the county governmental subdivision), as designated by 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, 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 the 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 paragraph (1), 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 located outside the United States shall be deemed to be in the District of Columbia.

poration 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 located outside 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 (e) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refilled 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 refilled during the required refiling period shall be effective only—

(A) if such notice of lien is refilled in the office in which the prior notice of lien was filed; 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 or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) 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 a 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.

(f) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate 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 or his delegate 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.



Lien # 448

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT

Baltimore

SERIAL NUMBER

75-S-325

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

Christian Gernert 111

RESIDENCE

Grasonville, Md 21638

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-72	05-21-73	215-26-5919	116.36
1040	12-31-73	06-17-74	215-26-5919	364.05
PLACE OF FILING Clerk of the Circuit Court Queen Annes County Centreville, Md 21617				TOTAL \$ 480.41

WITNESS my hand at Easton, Md, on this,

the 4 day of April, 19 75

SIGNATURE

TITLE


Rodney Van Cleve

Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 448

UNITED STATES

vs.

RELEASE OF TAX LIEN

filed this _____ day of

_____, 19____ M.,

and proper entry made in _____

Book No. _____, page _____

Clerk (or Registrar).

DISTRICT

Baltimore

SERIAL NUMBER

75-8-325

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(o), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on April 11, 19 75, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NOV 7 10 24
 QUEEN ANNES COUNTY

NAME OF TAXPAYER

Christian Garnert III

RESIDENCE

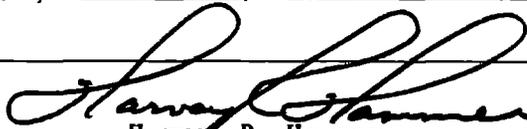
Grasonville, Md 21638

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-72	05-21-73	215-26-5919	116.36
1040	12-31-73	06-17-74	215-26-5919	364.05
PLACE OF FILING				
Clerk of the Circuit Court Queen Annes County Centreville, Md 21617				TOTAL \$ 480.41

WITNESS my hand at Baltimore, Maryland, on this,

the 6th day of November, 19 79

SIGNATURE


Harvey R. Hammer

TITLE

Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

cac

UNITED STATES

VS.

Charles Robin Rada

NOTICE OF TAX LIEN

Filed this 11th day of

April, 1995, at 2:00 P. m.

Recorded in Liber T. SP. No. 1 Vol 29, a Fed Tax Lien Record Book for Loudoun County Charles H. Cecil

Clerk (or Registrar).

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 be valid as against any purchaser, holder of a security mechanic's lienor, or judgment lien creditor thereof which meets the requirements of subsection (b) filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS.—NOTHING IN THIS SECTION SHALL AFFECT THE VALIDITY OF ANY INTEREST IN REAL PROPERTY FILED IN ACCORDANCE WITH SECTION 5420.

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place for Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property within the State (or the county or governmental subdivision), as designated in the laws of such State, in which the property is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, located within the State (or the county, or governmental subdivision), as designated by the laws of such State, in which the property 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 the lien is situated, whenever the State has not by law designated any 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 paragraph (1), 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 or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose 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 such notice of lien is refiled in the office in which the prior notice of lien was filed; 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 or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) 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.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate 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 or his delegate 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.

449-00-00

449-00-00

449-00-00

449-00-00

449-00-00



Lien # 449

449-00-00

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT **Baltimore** SERIAL NUMBER **75-257**

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER
Charles Robin Rada

RESIDENCE
**PO Box 174
Wye Mills, Md 21679**

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	06-30-74	2-10-75	52-0969409	1229.73
941	09-30-74	2-17-75	52-0969409	423.79

PLACE OF FILING **Clerk of the Circuit Court
Queen Annes County
Centreville, Md 21617** TOTAL \$ **1653.52**

WITNESS my hand at **Easton, Md**, on this
the **27** day of **February**, 19 **75**

SIGNATURE *Rodney Van Clove*
Rodney Van Clove TITLE **Revenue Officer**

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 449

UNITED STATES

vs.

Rada

RELEASE OF TAX LIEN

Filed this 22nd day of

May, 1981 10:05 AM.,

and proper entry made in _____

Book No. _____, page _____

Marguerite M. Manpin
Clerk (or Registrar).

DISTRICT **Baltimore** SERIAL NUMBER **7548-257**

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on April 11, 1975, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

RECEIVED
 CLERK OF THE CIRCUIT COURT
 1981 MAY 22 AM 10:05
 QUEEN ANNES COUNTY

NAME OF TAXPAYER
Charles Robin Rada

RESIDENCE
**PO Box 174
Wye Hills, Md 21679**

KIND OF TAX (o)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	06-30-74	2-10-75	52-0969409	1229.73
941	09-30-74	2-17-75	52-0969409	423.79

PLACE OF FILING **Clerk of the Circuit Court
Queen Annes County
Centreville, Md 21617** TOTAL \$ **1653.52**

WITNESS my hand at Baltimore, MD, on this, the 20th day of May, 19 81

SIGNATURE  TITLE **Chief, Special Procedures Staff**

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

V.S.

William M. + Jessie M. Muller

NOTICE OF TAX LIEN

Filed this 11th day of

April, 1975, at 2:00 P. m.

Recorded in Lib. T.S.P. No. 1 of 1975, a Fed Tax Lien Record Book for Lehigh County Charles H. Cecil

Clerk (or Registrar).

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 be valid as against any purchaser, holder of a mechanic's lien, or judgment lien creditor thereof which meets the requirements of subsection (b) if such notice of lien is filed in the office in which the prior notice of lien was filed; and

(b) PROTECTION FOR CERTAIN INTENTIONS.—Even though no notice of lien is filed, the lien imposed by section 6321 shall be valid—

(1) PLACE FOR FILING NOTICE: FDRM.—

(A) Under State Laws.—

(i) Real Property.—In the case of real property situated within the State (or the county or governmental subdivision), as designated by laws of such State, in which the property is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, situated within the State (or the county or governmental subdivision), as designated by laws of such State, in which the property 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 the 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 paragraph (1), 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 cor-

poration 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 or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose 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 such notice of lien is refiled in the office in which the prior notice of lien was filed; 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 or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) 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.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate 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 or his delegate 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.



NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT Baltimore SERIAL NUMBER 75-8-311

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER
William M & Jessie M Muller

RESIDENCE
PO Box 214
Chester, Md 21619

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-67	05-22-70	217-05-4303	1455.04

PLACE OF FILING Clerk of the Circuit Court
Queen Annes County
Centreville, Md 21617 TOTAL \$ 1455.04

WITNESS my hand at Easton, Md 21601, on this,

the 10th day of March, 19 75

SIGNATURE *Robert Van Cleve* TITLE Revenue Officer
Robert Van Cleve

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

VS.

William J. Watkins

NOTICE OF TAX LIEN

Filed this 11th day of

April, 1975, at 2:00 P. m.

Recorded in Liber T.S.P. No. 1 fol 20, a Fed Tax Lien Record Book for Deen Anne County Charles H. Cecil

Clerk (or Registrar).

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 be valid as against any purchaser, holder of a security mechanic's lienor, or judgment lien creditor or thereof which meets the requirements of subsection (b) filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS THROUGH NOTICE FILED.—Even though notice imposed by section 6321 has been filed, such notice shall be valid—

(1) PLACE FOR FILING NOTICE: FORM.—

(A) Under State Laws.—

(i) Real Property.—In the case of real property within the State (or the county governmental subdivision), as designated by laws of such State, in which the property the lien is situated; and

(ii) Personal Property.—In the case of property, whether tangible or intangible, located within the State (or the county, or other governmental subdivision), as designated by 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 the 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 paragraph (1), 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.

ation 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 or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(e) REFILING OF NOTICE.—For purpose 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 if it were 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 such notice of lien is refiled in the office in which the prior notice of lien was filed; 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 or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) 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 a 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.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate 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 or his delegate 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.

047

TS-21-03

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25-06-2018

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Lien # 451

FILED IN LIBRARY

045*35

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE
NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT **Baltimore** SERIAL NUMBER **75-S-258**

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER
William J Watkins

RESIDENCE
Grasonville, Md 21638

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	12-31-73	04-01-74	52-0975419	642.32

PLACE OF FILING Clerk of the Circuit Court Queen Annes County Centreville, Md 21617	TOTAL \$ 642.32
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WITNESS my hand at Easton, Md, on this,

the 27 day of February, 19 75

SIGNATURE
Rodney Van Cleve
Rodney Van Cleve

TITLE
Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 457

UNITED STATES

vs.

RELEASE OF TAX LIEN

Filed this _____ day of

_____, 19____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

Clerk (or Registrar).

RECEIVED
MAY 1982 10 0 31

DISTRICT **Baltimore** SERIAL NUMBER **75-S-258**

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on April 11, 1975, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER
William J Watkins

RESIDENCE
Grasonville, Md 21638

RECEIVED
CLERK, CIRCUIT COURT
1981 JAN 28 AM 9:31
QUEEN ANNE'S COUNTY

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	12-31-73	04-01-74	52-0975419	642.32

PLACE OF FILING
**Clerk of the Circuit Court
Queen Annes County
Centreville, Md 21617** TOTAL \$ **642.32**

WITNESS my hand of Baltimore, MD, on this,

the 26th day of January, 19 81

SIGNATURE *Harvey R. Hammer* TITLE
Harvey R. Hammer Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

vs.

James Wallace

NOTICE OF TAX LIEN

Filed this 11th day of

April, 1975, at 2:00 P. m.

Recorded in Liber TSP No. 1 Vol 20, 4 Fed Tax Lien Record Book for Queen Anniel County Charles St. Cecil

Clerk (or Registrar).

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 be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until the date on which the requirements of subsection (b) have been satisfied.

(b) PROTECTION FOR CERTAIN INTERESTS THROUGH NOTICE FILED.—Even though notice of lien imposed by section 6321 has been filed, such lien shall not be valid—

(1) PLACE FOR FILING NOTICE FORM.— (A) Under State Laws.— (i) Real Property.—In the case of real property, whether tangible or intangible, in a county, city, town, 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 a county, city, town, 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 the lien is situated, whenever the State has not by law designated another 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 paragraph (1), 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 or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(4) REFINING OF NOTICE.—For purpose 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 such notice of lien is refiled in the office in which the prior notice of lien was filed; 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 or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) 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 REFINING PERIOD.—In the case of 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. (3) DISCLOSURE OF AMOUNT OF OUTSTANDING TAX.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if— (1) Liability Satisfied or Unenforceable.—The Secretary or his delegate 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 or his delegate 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.



Lien # 452

poration 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 or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(4) REFINING OF NOTICE.—For purpose 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 such notice of lien is refiled in the office in which the prior notice of lien was filed; 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 or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) 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 REFINING PERIOD.—In the case of 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. (3) DISCLOSURE OF AMOUNT OF OUTSTANDING TAX.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

(3) DISCLOSURE OF AMOUNT OF OUTSTANDING TAX.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

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(3) DISCLOSURE OF AMOUNT OF OUTSTANDING TAX.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

DISTRICT Baltimore SERIAL NUMBER 75-S-260

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER
James Wallace

RESIDENCE
Rt 1 Box 20b
Queenstown, Md 21658

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	7212	05-28-73.	216-12-1345	382.00
1040	7312	06-03-74	216-12-1345	639.65

PLACE OF FILING Clerk of the Circuit Court
Queen Annes County
Centreville, Md 21617 TOTAL \$ 1021.65

WITNESS my hand at Easton, Md, on this
the 28 day of February, 19 75

SIGNATURE  TITLE Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

VS.

Rudolph M. +
Buelah Green

NOTICE OF TAX LIEN

Filed this 24th day of

April, 1975, at 9:00 P. m.

Recorded in Ledger 7 SP No. 1 Vol. 22 a
Toll Day Lien Record Book for Queen Anne's County
Charles M. Cecil

Clerk (or Registrar).

FORM 668 (REV. 1-70)

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 the requirements of subsection (b) have been met.

(b) PROTECTION FOR CERTAIN INTERESTS.—If a notice of lien imposed by section 6321 has been filed, such lien shall not be valid—

(1) PLACE FOR FILING NOTICE FORM.—

(A) Place For Filing.—The notice referred to in section (a) shall be filed—

(i) Under State Laws.—

(A) Real Property.—In the case of real property situated within the State (or the county, or other governmental subdivision), as designated by laws of such State, in which the property subject to the lien is situated; and

(B) Personal Property.—In the case of personal property, whether tangible or intangible, in a governmental subdivision, as designated by the laws of such State, in which the property subject to the lien is situated; or

(C) 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 the lien is situated, whenever the State has not by law designated another office which meets the requirements of subparagraph (A); or

(D) 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 paragraph (1), 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 cor-

poration 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 or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose 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 such notice of lien is refiled in the office in which the prior notice of lien was filed; 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 or his delegate received information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of 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 a notice of lien, the term "required refiling period"

(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.

(3) DISCLOSURE OF AMOUNT OF OUTSTANDING.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to disclose by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(e) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate 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 or his delegate 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.



Lien # 453

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT
Baltimore, Maryland

SERIAL NUMBER
75-S-332

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER
Rudolph M. & Baelah Green

RESIDENCE
Box 134
Chester, Maryland 21619

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	7112	02-03-75	218-20-9118	2582.26

PLACE OF FILING
Clerk of the Circuit Court
for Queen Anne County
Centreville, Maryland 21617

TOTAL \$ 2582.26

WITNESS my hand at Easton, Maryland, on this,
the 22nd day of April, 19 75

SIGNATURE Robert Thornton TITLE Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 453

UNITED STATES

vs.

RELEASE OF TAX LIEN

Filed this _____ day of

_____, 19____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

Clerk (or Registrar).

DISTRICT
Baltimore, Maryland

SERIAL NUMBER
75-S-332

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on April 24, 1975, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER
Rudolph M. & Buelah Green

RESIDENCE
**Box 134
Chester, Maryland 21619**

CLERK OF THE CIRCUIT COURT
1981 MAY 27 AM 9:30
QUEEN ANNE'S COUNTY

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	7112	02-03-75	218-20-9118	2582.26

PLACE OF FILING
**Clerk of the Circuit Court
for Queen Anne County
Cockeville Maryland 21619**

TOTAL \$ **2582.26**

WITNESS my hand at Baltimore, MD, on this,

the 21st day of May, 19 81

SIGNATURE

Harvey R. Hammer

TITLE
Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

V.S.

NOTICE OF TAX LIEN

Filed this 15th day of

May, 1975, at 9:30 a.m.
Recorded in the Federal Subtitle Record for SSA's County.
Chas. St. Cecil
Clerk (or Registrar).

FORM 668 (REV. 1-70)

RECORDED
INDEXED
MAY 15 1975
FBI - WASH DC

RECORDED
INDEXED
MAY 15 1975
FBI - WASH DC

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 LIENITORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until the date on which the requirements of subsection (b) are met.

(b) PROTECTION FOR CERTAIN INTERESTS.—If a notice of lien is filed in accordance with section 6321, such notice shall be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property situated 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 which the property is situated 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 the 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 paragraph (1), 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 cor-

poration 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 of his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose 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 such notice of lien is refiled in the office in which the prior notice of lien was filed; 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 or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) 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 a notice of lien, the term "required refiling period" is—

(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.

(3) DISCLOSURE OF AMOUNT OF OUTSTANDING.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to file by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate 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 or his delegate 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.



Lien # 454

Form 668
(REV. 1-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

RECEIVED FOR RECORD
RECORDED BY RECORDING OFFICE
MONTGOMERY COUNTY, M.D.

DISTRICT

Baltimore, Md.

SERIAL NUMBER

75-S-398

1975 MAY 15 AM 9 24

Federal
RECORD FOR
QUEEN ANNE'S CO., MD.
CHARLES W. CECIL, CLERK

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

John S. & Virginia R. Robinson

RESIDENCE

Rt I Box 466
Stevensville, Md. 21666

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12/31/72	12/16/74	215-16-2338	2,017.88
1040	12/31/73	11/18/74	"	110.73

PLACE OF FILING

Clerk of the Circuit Court,
Queen Anne County, Centreville, Md. 21617

TOTAL \$ 2,128.61

WITNESS my hand at Easton, Maryland, on this,

the 14th day of May, 19 75

SIGNATURE

Richard P. Hubbard
Richard P. Hubbard

TITLE

Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

DEPARTMENT OF THE TREASURY — INTERNAL REVENUE SERVICE
CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

DISTRICT
Baltimore, Md **q**

SERIAL NUMBER
75-S-398

RECEIVED
CLERK, CIRCUIT COURT
1978 FEB 21 AM 9:47
QUEEN ANNE'S COUNTY

I hereby certify that as to the following-named taxpayer the requirements of section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on May 15th 19 75 is hereby authorized to make notation on the books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER
John S. & Virginia R. Robinson

RESIDENCE
**Rt 1 Box 466
Stevensville, Maryland 21666**

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-72	12-06-74	215-16-2338	2,017.88
1040	12-31-73	11-08-74	215-16-2338	110.73

PLACE OF FILING
**Clerk of the Circuit Court of Queen Anne County
Centerville, Maryland 21617**

TOTAL \$2,128.61

WITNESS my hand at Baltimore, Maryland on this,

the 17th day of February 19 78

SIGNATURE *Harvey Hammer* TITLE **Chief, Special Procedures Staff**

kmc (NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419. C.B. 1950-1, 125.)

UNITED STATES

V.S.

Rieken Construction Co. Inc.

NOTICE OF TAX LIEN

Filed this 20th day of

May, 1975, at 9:00 A. m.

1 Recorded in Liber TSP No. 1 Jul 22, a Fed Tax Lien Record Book for Davidson County

Charles W. Cecil

Clerk (or Registrar).

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 LIENITORS.—The lien imposed by section 6321 shall valid as against any purchaser, holder of a security mechanic's lienor, or judgment lien creditor until thereof which meets the requirements of subsection (b) filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTEREST; THOUGH NOTICE FILED.—Even though notice imposed by section 6321 has been filed, such li not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real pro one office within the State (or the county, governmental subdivision), as designated laws of such State, in which the property s; the lien is situated; and

(ii) Personal Property.—In the case of property, whether tangible or intangible, in fice within the State (or the county, or other mental subdivision), as designated by the such State, in which the property subject to 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 the 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 paragraph (1), 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 cor-

poration 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 within 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 or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose 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 such notice of lien is refiled in the office in which the prior notice of lien was filed; 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 or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) 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 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.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING N.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to vide by regulations the extent to which, and the conditions under which, information as to the amount of the standing obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate 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 or his delegate 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.



Lien # 455

455

455

455

455

455

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT

Baltimore, Md.

SERIAL NUMBER

75-S-403

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

Rieken Construction Co Inc.

RESIDENCE

121 E Water Street
Centreville, Md. 21617

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	12/31/74	3/24/75	52-0987293	5,792.31
940	12/31/74	3/17/75	"	249.43

PLACE OF FILING

Clerk of the Circuit Court
Queen Anne County, Centreville, Md. 21617

TOTAL \$ 6,041.74

WITNESS my hand at Easton, Maryland, on this,

the 19th day of May, 19 75

SIGNATURE

Richard P. Hubbard
Richard P. Hubbard

TITLE

Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

VS.

*Reynolds
Building
Service, Inc*

NOTICE OF TAX LIEN

Filed this 18th day of

June 1975, at 9:00 A.M.
*& Original recorded in
TS # (Golis 22) a Fed
In Gen Record - PACe
Crawst. Cecil*
Clerk (or Registrar).

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 LIENITORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security mechanic's lienor, or judgment lien creditor unthereof which meets the requirements of subsection (b) filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS THOUGH NOTICE FILED.—Even though notice imposed by section 6321 has been filed, such notice shall not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property one office within the State (or the county, governmental subdivision), as designated by laws of such State, in which the property is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, 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 the 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 paragraph (1), 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 cor-

poration 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 or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REILING OF NOTICE.—For purpose 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 such notice of lien is refiled in the office in which the prior notice of lien was filed; 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 or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) 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 REILING PERIOD.—In the case of a 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.

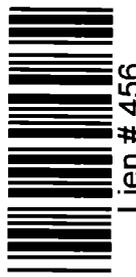
(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate 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 or his delegate 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.



DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE
NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT
Baltimore, Md.

SERIAL NUMBER
75-S-467

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER
Reynolds Building Service, Inc.

RESIDENCE
Queenstown, Md. 21658

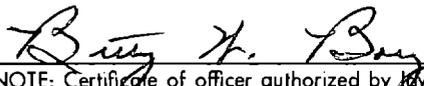
RECEIVED FOR RECORDING
 RECORDED IN 1975
 FILED
 1975 JUN 19 AM 9:27
 QUEEN ANNE'S CO. MD.
 CHARLES V. GEIGL, CLERK

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	7212	05/31/73	52-0816300	10.05
941	7312	09/23/74	52-0816300	323.56
941	7409	04/02/75	52-0816300	536.32
940	7412	04/02/75	52-0816300	115.06

PLACE OF FILING
Clerk of the Circuit Court, Queen Anne County,
Centreville, Md. 21617

TOTAL \$ 984.99

WITNESS my hand at Easton, Maryland 21601, on this,
the 17th day of June, 19 75

SIGNATURE  TITLE
Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

VS.

*James E. &
Shirley M.
Ford*

NOTICE OF TAX LIEN

Filed this 18th day of

June, 1975, at 9:28 a.m.
*& recorded in T.S.#1, folio 22
a Fed Tax Lien Record
for said county.
Chas. St. Cecil
Clerk (or Registrar).*

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 mechanic's lienor, or judgment lien creditor in thereof which meets the requirements of subsection (b) if such notice of lien has been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS.—Even though notice imposed by section 6321 has been filed, such notice shall not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property one office within the State (or the county, governmental subdivision), as designated by laws of such State, in which the property is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, in the office within the State (or the county, or other mental 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 the 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 paragraph (1), 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 cor-

poration 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 located 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 or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose 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 such notice of lien is refiled in the office in which the prior notice of lien was filed; 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 or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) 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 a 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.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

C. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate 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 or his delegate 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.



Lien # 457

DISTRICT
Baltimore, Maryland

SERIAL NUMBER
75-8-466

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER
James E. & Shirley M. Ford

RESIDENCE
Rt 2 Box 788B Little Neck Rd
Stevensville, Maryland 21666

RECORDED FOR
QUEEN ANNE'S CO., MD.
CHARLES W. OECIL, CLERK

1975 JUN 18 AM 9:28

RECEIVED FOR RECORDING
RECORDED BY [illegible]

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-73	05-27-74	219-54-4692	\$ 432.17
1040	12-31-74	05-26-75	219-54-4692	630.42
TOTAL				\$ 1062.59

PLACE OF FILING
Clerk of the Circuit Court
for Queen Anne County
Centreville, Maryland 21617

WITNESS my hand at Easton, Maryland, on this
the 17th day of June, 1975

SIGNATURE
Robert A. Thornton
Robert A. Thornton

TITLE
Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 457

UNITED STATES

v. s.

James E. & Shirley M. Ford

RELEASE OF TAX LIEN

Filed this 21st day of

April, 1977 1:23 p. M.,

and proper entry made in Fed Tax Lien

Record Book No. TSP #1, page 22

Charles W. Boyd

Clerk (or Registrar).

FORM 668 (REV. 10-71)

White Plains, N.Y.

James E. Ford, Sr.

RR 1, Box 788B

Secaucus, N.J. 07094

3.00 Pd.

DISTRICT **Baltimore, Maryland** SERIAL NUMBER **75-5-466**

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on June 18, 1975, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER
James E. & Shirley M. Ford

RESIDENCE
**Rt 2 Box 788B Little Neck Rd
Stevensville, Maryland 21666**

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-73	05-27-74	219-54-4692	\$ 432.17
1040	12-31-74	05-26-75	219-54-4692	630.42
				APR 21-77 * 29744 *****3.00
				APR 21-77 A 29744 *****3.00
				RECEIVED FOR RECORD RECORDED IN LIBER FOLIO
				1977 APR 21 PM 1:23
				RECORDED FOR QUEEN ANNE'S CO., MD. CHARLES W. CECIL, CLERK

PLACE OF FILING
**Clerk of the Circuit Court
for Queen Anne County
Centreville, Maryland 21617**

TOTAL \$ **1062.59**

WITNESS my hand at Baltimore, Maryland, on this,

the 11th day of April, 19 77

SIGNATURE  TITLE **Chief, Special Procedures Staff**

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT
Baltimore, Maryland

SERIAL NUMBER
75-S-465

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER
William L. & Dawn Linder

RESIDENCE
Rt 1 Box 510
Grasonville, Maryland 21638

RECEIVED BY RECORDING OFFICE
 QUEEN ANNE'S CO., MD.
 CHARLES W. DECEL, CLERK
 1975 JUN 18 AM 9:28

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-74	06-02-75	212-66-2163	1173.89

PLACE OF FILING
Clerk of the Circuit Court
for Queen Anne County
Centreville, Maryland 21617

TOTAL \$ 1173.89

WITNESS my hand at Easton, Maryland, on this,

the 17th day of June, 1975

SIGNATURE Robert A. Thornton
Robert A. Thornton

TITLE
Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 458

UNITED STATES

vs.

RELEASE OF TAX LIEN

Filed this _____ day of

_____, 19____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

Clerk (or Registrar).

DISTRICT **Baltimore, Maryland** SERIAL NUMBER **75-S-465**

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(o), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on June 18, 1975, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER
William L. & Dawn Linder

RESIDENCE
**Rt 1 Box 510
Grasonville, Maryland 21638**

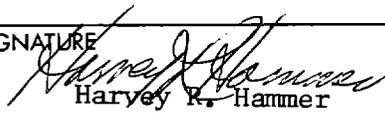
1981 JUL 16 AM 9:22
 QUEEN ANNE COUNTY
 CLERK OF COURT

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1010	12-31-74	06-02-75	212-66-2163	1173.89

PLACE OF FILING
**Clerk of the Circuit Court
for Queen Anne County
Centerville, Maryland 21617**

TOTAL \$ **1173.89**

WITNESS my hand at Baltimore, Maryland, on this, 14th day of July, 1981

SIGNATURE  TITLE **Chief, Special Procedures Staff**

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

vs.

*Melville S. Sewell
Mel Sewell
Contractor*

NOTICE OF TAX LIEN

Filed this 18th day of

June, 1975, at 9:28 a.m.
*& recorded in 15th District
a Fed Tax Lien Record
for 2d County.
Chas. St. Cecil
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 LIENITORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) of this section.

(b) PROTECTION FOR CERTAIN INTERESTS.—Even though notice of lien imposed by section 6321 has been filed, such lien shall not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property one office within the State (or the county, or 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 the 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 paragraph (1), 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 cor-

poration 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 or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refilled 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 refilled during the required refiling period shall be effective only—

(A) if such notice of lien is refilled in the office in which the prior notice of lien was filed; 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 or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) of this section in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of 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.

(3) DISCLOSURE OF AMOUNT OF OUTSTANDING

Liability.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to disclose by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate 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 or his delegate 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.



Lien # 459

DISTRICT
BALTIMORE, MARYLAND

SERIAL NUMBER
75-S-464

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

RECORDED FOR RECORD
1975 JUN 18 AM 9:28
RECORDED IN LIBER
QUEEN ANNE'S CO., MD.
CHARLES W. COOGL, CLERK

NAME OF TAXPAYER
Melville L. Sewell
Mel Sewell Contractor

RESIDENCE
Box 108
Grasonville, Maryland 21638

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	12-31-73	09-13-74	52-0952584	\$ 1337.69

PLACE OF FILING
Clerk of the Circuit Court
for Queen Anne County
Centreville, Maryland 21617

TOTAL \$ 1337.69

WITNESS my hand at Easton, Maryland, on this,

the 17th day of June, 19 75

SIGNATURE Robert A. Thornton
Robert A. Thornton

TITLE
Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. _____

UNITED STATES

vs.

Melville L. Sewell
Mel Sewell
Contractor

RELEASE OF TAX LIEN

Filed this 18th day of

June, 19 76 9:50 AM.,

and proper entry made in Federal Tax

Lien Book No. TSP#1, page 22

Charles W. Cecil
Clerk (or Registrar).

REGISTERED MAIL

100-100000-100000-100000

RECEIVED JUN 18 1976

DISTRICT **BALTIMORE, MARYLAND** SERIAL NUMBER **75-8-464**

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(o), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on June 18, 1975, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER
Melville L. Sewall
Mel Sewall Contractor

RESIDENCE
Box 108
Grasonville, Maryland 21638

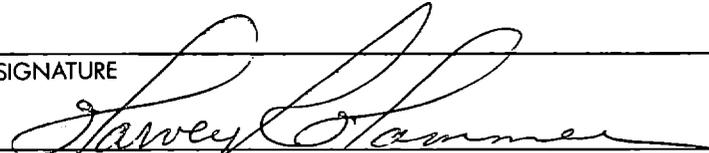
KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
911	12-31-73	09-13-74	52-0952584	\$ 1337.69

PLACE OF FILING
Clerk of the Circuit Court
for Queen Anne County
Centreville, Maryland 21617

TOTAL \$ **1337.69**

WITNESS my hand at Baltimore, Maryland, on this,

the 16th day of June, 1976

SIGNATURE  TITLE **Chief, Special Procedures Staff**

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

VS.

*Harold J v
Patricia A
Smith*

NOTICE OF TAX LIEN

Filed this 18th day of

June, 1975, at 9:28 a.m.
*v recorded in TSP#1 Jul 22,
a Fed Dist Court Record
for 2d County.
Crawford Case*
Clerk (or Registrar).

300 Ad.

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 LIENHOLDERS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security mechanic's lienor, or judgment lien creditor unless thereof which meets the requirements of subsection (b) filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS THROUGH NOTICE FILED.—Even though notice imposed by section 6321 has been filed, such notice shall not be valid—

(f) PLACE FOR FILING NOTICE: FDRM.—

(1) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property one office within the State (or the county, governmental subdivision), as designated laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of property, whether tangible or intangible, in office within the State (or the county, or other governmental subdivision), as designated by the 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 the 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 paragraph (1), 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 cor-

poration 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 or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILEING OF NOTICE.—For purpose 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 such notice of lien is refiled in the office in which the prior notice of lien was filed; 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 or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) 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 REFILEING PERIOD.—In the case of a 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.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING TAX.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate 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 or his delegate 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.



DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE
NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT
Baltimore, Maryland

SERIAL NUMBER
75-S-463

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER
Harold F & Patricia A Smith

RESIDENCE
Chester, Maryland 21619

1975 JUN 18 AM 9 28
RECORDED
INDEXED
QUEEN ANNE CO. CLERK
CHARLES W. CASILL, CLERK

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-73	05-20-74	215-44-6551	\$ 848.23
1040	12-31-74	05-26-75	215-44-6551	621.91

PLACE OF FILING
Clerk of the Circuit Court
for Queen Anne County
Centreville, Maryland 21617

TOTAL \$ 1470.14

WITNESS my hand at Easton, Maryland, on this

the 17th day of June, 1975

SIGNATURE Robert A. Thornton
Robert A. Thornton

TITLE
Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 460

UNITED STATES

v's.

*Harold F. Smith
Patricia A. Smith*

RELEASE OF TAX LIEN

Filed this 11th day of

May, 19 76 11:30^A M.,

and proper entry made in TSP

Book No. #1, page 22

*Federal Tax Lien record for
2.A.C. #
Charles W. Cecil*

Clerk (or Registrar).

RECEIVED - DISTRICT OF COLUMBIA

RECEIVED - DISTRICT OF COLUMBIA

DISTRICT **Baltimore, Maryland** SERIAL NUMBER **75-8-463**

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on June 18th, 19 75, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER
Harold F & Patricia A Smith

RESIDENCE
Chester, Maryland 21619

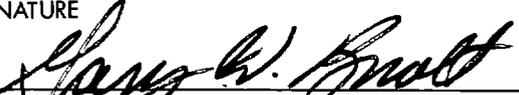
KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-73	05-20-74	215-44-6551	\$ 818.23
1040	12-31-74	05-26-75	215-44-6551	621.91

PLACE OF FILING
**Clerk of the Circuit Court
for Queen Anne County
Centreville, Maryland 21617**

TOTAL \$ **1470.14**

WITNESS my hand at Baltimore, Maryland, on this,

the 10th day of May, 19 76

SIGNATURE  TITLE **Chief, Special Procedures Staff**
Acting

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 461

UNITED STATES

VS.

Carl D. Hubbard, Jr.

NOTICE OF TAX LIEN

Filed this 2nd day of

July 1975 at m. recorded in TSP 401, Volume 2 a Federal Tax Lien Record for 2a County, Charlotte, NC

Clerk (or Registrar).

FORM 668 (REV. 12-74)

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 SECURITIES, MECHANIC'S LIENORS, AND 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 creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

(b) PROTECTION FOR CERTAIN PERSONS EVEN THOUGH NOTICE FILED.—Even if notice of a lien imposed by section 6321 has been filed, the lien shall not be valid—

(1) PLACE FOR FILING NOTICE: FORM

(1) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, whether tangible or intangible, situated 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, situated 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 the 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 paragraph (1), 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 or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(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 such notice of lien is refiled in the office in which the prior notice of lien was filed; 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 or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) 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.

(4) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate 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 or his delegate 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.

Form 668 (REV. 12-74)	DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS	<i>For Optional Use By Recording Office</i>
DISTRICT <u>Baltimore</u>	SERIAL NUMBER <u>75-B-16-453</u>	
Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.		
NAME OF TAXPAYER <u>Earl R. Hubbard Jr.</u>		
RESIDENCE <u>4009 Frederick Avenue</u> <u>Baltimore, Maryland 21229</u>		

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	03-31-75	06-09-75	52-0714428	4141.69
941	12-31-73	03-25-74	52-0714428	3885.86
941	06-30-73	09-24-73	52-0714428	3254.04
941	06-30-74	09-30-74	52-0714428	246.01
941	09-30-74	12-16-74	52-0714428	123.94
941	12-31-74	03-24-75	52-0714428	4010.57

PLACE OF FILING <u>Clerk of the Circuit Court of Queen Annes County</u> <u>Centerville, Maryland</u>	TOTAL \$ 15662.11
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WITNESS my hand at Baltimore, Maryland, on this,

the 30th day of June, 1975

SIGNATURE  <u>John J. Lubertine</u>	TITLE <u>Group Manager</u>
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-1, 125.)

No. 461

UNITED STATES

VS.

Earl R. Hubbard, Jr.

RELEASE OF TAX LIEN

Filed this 17th day of

February, 19 77 11:38A M.,

and proper entry made in TSP#1

Book No. _____, page 22

Charles W. Cecil
Clerk (or Registrar).

3.00 fee

Form 668 (REV. 12-74)	DEPARTMENT OF THE TREASURY-INTERNAL REVENUE SERVICE CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN	For Optional Use By Recording Office
DISTRICT Baltimore	SERIAL NUMBER 75-B-16-453	RECEIVED FOR RECORD & RECORDED IN LIBER _____ 0 _____ FOLIO _____ 1977 FEB 17 AM 11:38 RECORD FOR QUEEN ANNES CO., MD. CHARLES W. GECIL, CLERK
I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on <u>July 2</u> , 19 <u>75</u> , is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.		
NAME OF TAXPAYER Earl R. Hubbard Jr.		
RESIDENCE 4009 Frederick Avenue Baltimore, Maryland 21229		

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	03-31-75	06-09-75	52-0714428	4141.69
941	12-31-73	03-25-74	52-0714428	3885.86
941	06-30-73	09-24-73	52-0714428	3254.04
941	06-30-74	09-30-74	52-0714428	246.01
941	09-30-74	12-16-74	52-0714428	123.94
941	12-31-74	03-24-75	52-0714428	4010.57

PLACE OF FILING Clerk of the Circuit Court of Queen Annes County Centerville, Maryland	TOTAL \$ 15662.11
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WITNESS my hand at Baltimore, Maryland, on this,

the 16th day of February, 19 77

SIGNATURE 	TITLE Chief, Special Procedures Staff
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M.

126419, C.B. 1950-1, 125.)

dl8

UNITED STATES

V S.

*Joan Richard
Thomas*

NOTICE OF TAX LIEN

Filed this 3rd day of

July, 1975, at 9:00 A.M.
*Recorded in DTS # 1-10-75
at Federal Courthouse
County.*
Chas. St. Cecile
Clerk (or Registrar).

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 CREDITORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of an interest, mechanic's lienor, or judgment lien notice thereof which meets the requirements of subsection (f) if such notice of lien is refilled in the office in which the prior notice of lien was filed; and
(b) PROTECTION FOR CERTAIN INTERESTS.—Even though no notice of lien is refilled in the office in which the prior notice of lien was filed, such notice shall not be invalid—
(1) PLACE FOR FILING NOTICE: FORM.—
(i) Place For Filing.—The notice referred to in section (a) shall be filed—
(A) Under State Laws.—
(i) Real Property.—In the case of real property, whether tangible or intangible, 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, 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 the 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 paragraph (1), 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 (e) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.
(g) REFILING OF NOTICE.—For purpose of this section—
(1) GENERAL RULE.—Unless notice of lien is refilled 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 refilled during the required refiling period shall be effective only—
(A) if such notice of lien is refilled in the office in which the prior notice of lien was filed; 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 or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) 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.
(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.



Lien # 462

poration 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 (e) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refilled 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 refilled during the required refiling period shall be effective only—

(A) if such notice of lien is refilled in the office in which the prior notice of lien was filed; 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 or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) 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.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—
(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate 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 or his delegate 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.

DISTRICT **Baltimore, Maryland**

SERIAL NUMBER **76-S-32**

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

John Richard Thomas

RESIDENCE

Grasonville, Md 21638

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	03-31-69	05-20-74	52-0964936	407.58
941	06-30-69	05-20-74	52-0964936	1,908.80
941	09-30-69	05-20-74	52-0964936	2,804.17
941	12-31-69	05-20-74	52-0964936	1,046.02
941	03-31-70	02-11-74	52-0964936	527.09
941	06-30-70	02-11-74	52-0964936	1,237.98
941	09-30-70	02-11-74	52-0964936	2,024.90
941	03-31-71	02-11-74	52-0964936	92.00
941	06-30-71	02-11-74	52-0964936	237.34
941	09-30-71	02-11-74	52-0964936	405.40
941	12-31-71	02-11-74	52-0964936	122.42

PLACE OF FILING

Clerk of the Circuit Court
of Queen Anne's County
Centreville, Maryland

TOTAL \$ 10,813.70

WITNESS my hand at Salisbury Maryland on this,

the 2nd day of July, 19 75

SIGNATURE

Jackson R. Lynn

TITLE

Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. _____

UNITED STATES

V S .

RELEASE OF TAX LIEN

Filed this _____ day of

_____, 19 _____ M.,

and proper entry made in _____

Book No. _____, page _____

Clerk (or Registrar).

RECEIVED

RECEIVED

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE
CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

DISTRICT **Baltimore, Maryland**

SERIAL NUMBER **76-5-32**

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(o), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of Internal revenue tax lien was filed on **July 3rd**, 19 **75**, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER
John Richard Thomas

RESIDENCE
Grasonville, Md 21638

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	03-31-69	05-20-74	52-0964936	407.58
941	06-30-69	05-20-74	52-0964936	1,908.80
941	09-30-69	05-20-74	52-0964936	2,804.17
941	12-31-69	05-20-74	52-0964936	1,046.02
941	03-31-70	02-11-74	52-0964936	527.09
941	06-30-70	02-11-74	52-0964936	1,237.98
941	09-30-70	02-11-74	52-0964936	2,024.90
941	03-31-71	02-11-74	52-0964936	92.00
941	06-30-71	02-11-74	52-0964936	237.34
941	09-30-71	02-11-74	52-0964936	405.40
941	12-31-71	02-11-74	52-0964936	122.42

PLACE OF FILING
**Clerk of the Circuit Court
of Queen Anne's County
Centreville, Maryland**

TOTAL \$ **10,813.70**

WITNESS my hand at **Baltimore, Maryland** on this,

the **11th** day of **October**, 19 **76**

SIGNATURE

TITLE

James J. [Signature]

Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

kmc

UNITED STATES

VS.

*Melville S. Sewell
Sewell Sewell Contractor*

NOTICE OF TAX LIEN

Filed this 21st day of

July, 1975, at 12:50 P. m.
*& recorded in Tax 1, followed
a Fed Index Record for
a County.*

Cassett Cecil
Clerk (or Registrar).

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 valid as against any purchaser, holder of a sec mechanic's lienor, or judgment lien creditor thereof which meets the requirements of subs filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTENTIONS.—Even though notice imposed by section 6321 has been filed, su not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referre section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real one office within the State (or the cou governmental subdivision), as designe laws of such State, in which the proper the lien is situated; and

(ii) Personal Property.—In the case property, whether tangible or intangible fice within the State (or the county, or mental subdivision), as designated by such State, in which the property subject 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 the 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 paragraph (1), 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 cor-

poration 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 or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose 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 such notice of lien is refiled in the office in which the prior notice of lien was filed; 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 or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) 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.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate 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 or his delegate 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.



Lien # 463

DISTRICT Baltimore Maryland SERIAL NUMBER 76 S 11

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

1975 JUL 21 PM 12:50
RECORDED IN BOOK 7570
FILED FOR RECORD
QUEEN ANNE'S CO., MD.
CHARLES W. CECIL, CLERK

NAME OF TAXPAYER
Melville L Sewell
Mel Sewell Contractor

RESIDENCE
Box 108
Grasonville Maryland 21638

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	12-31-74	06-16-75	52-0952584	885.49

PLACE OF FILING
Clerk of the Circuit Court
Queen ~~County~~ Anne County
Centerville Maryland 21617

TOTAL \$ 885.49

WITNESS my hand at Easton, Maryland, on this, the 10th day of July, 19 75

SIGNATURE Joseph J. Marchioni
Joseph J Marchioni

TITLE
Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 463

UNITED STATES

vs.

Melville H. Sewell
Mel Sewell
Contractor

RELEASE OF TAX LIEN

Filed this 3rd day of

September, 1976 9:00 A.M.,

and proper entry made in _____

TSP Book No. 1, page 22
a Federal Tax Lien
Record for 2020's County.
Charles W. Cecil
Clerk (or Registrar).

FORM 668 (REV. 10-71)

18
3.00

Subj

Reference

No

Register of Mortgages

Office of the Registrar of Mortgages

DISTRICT
Baltimore Maryland

SERIAL NUMBER
76 S 11

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on **July 21st**, 19**75**, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER
**Melville L Sewell
Mal Sewell Contractor**

RESIDENCE
**Box 108
Grasonville Maryland 21638**

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	12-31-74	06-16-75	52-0952584	885.49

PLACE OF FILING
**Clerk of the Circuit Court
Queen ~~KING~~ Anne County
Centerville Maryland 21617**

TOTAL \$ **885.49**

WITNESS my hand at **Baltimore, Maryland**, on this,

the **2nd** day of **September**, 19**76**

SIGNATURE


TITLE
Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

VS.

RECORDED

INDEXED

REGISTERED

Walter E. Clough

NOTICE OF TAX LIEN

FILED

Filed this 21st day of

July, 1975, at 10:50 a.m.
+ recorded in T.S. # 1 folio 20
in Fed Tax Lien for Washington
County.

Charles E. Casie
Clerk (or Registrar).

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. INVALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENDRS, AND JUDGMENT LIEN CREDITORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security mechanic's lien, or judgment lien creditor thereof which meets the requirements of subsection (b) if filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS.—Even though notice imposed by section 6321 has been filed, such notice shall not be valid—
(1) PLACE FOR FILING NOTICE: FORM.—
(A) Under State Laws.—
(i) Real Property.—In the case of real property located within the State (or the county, or other governmental subdivision), as designated by 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, located within the State (or the county, or other governmental subdivision), as designated by 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 the 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 paragraph (1), 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 or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.
(e) REFLING OF NOTICE.—For purpose of this section—
(1) GENERAL RULE.—Unless notice of lien is refilled 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 refilled during the required refiling period shall be effective only—
(A) if such notice of lien is refilled in the office in which the prior notice of lien was filed; 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 or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) 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 REFLING 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.
(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

(3) REQUIRED REFLING 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.
(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

poration 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 or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(e) REFLING OF NOTICE.—For purpose of this section—
(1) GENERAL RULE.—Unless notice of lien is refilled 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 refilled during the required refiling period shall be effective only—
(A) if such notice of lien is refilled in the office in which the prior notice of lien was filed; 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 or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) 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 REFLING 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.
(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

(3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

(3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—
(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate 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 or his delegate 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.

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate 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 or his delegate 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.

(2) Bond Accepted.—There is furnished to the Secretary or his delegate 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.



Lien # 464

DISTRICT
Baltimore, Maryland

SERIAL NUMBER
76-8-13

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER
Walter E Clough

RESIDENCE
Chester, Maryland 21619

1975 JUL 21 PM 12:50
RECORDED FOR RECORD
QUEEN ANNE COUNTY, MD.
CHARLES W. OGDEN, CLERK

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	12-31-67	08-19-74	52-0963617	50.54
941	12-31-68	08-19-74	52-0963617	158.98
941	12-31-69	08-19-74	52-0963617	1078.22
941	03-31-70	08-19-74	52-0963617	448.33
941	12-31-70	08-19-74	52-0963617	632.12
1040	12-31-69	07-03-72	218-09-6914	654.10
1040	12-31-70	07-03-72	218-09-6914	168.98

PLACE OF FILING
**Clerk of the Circuit Court of Queen Anne County
Centreville, Maryland**

TOTAL \$ 3191.27

WITNESS my hand at Easton, Maryland, on this,
the 17th day of July, 1975

SIGNATURE *Joseph J. Marchioni* TITLE *Revenue Officer*

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 464

UNITED STATES

vs.

RELEASE OF TAX LIEN

Filed this _____ day of

_____, 19____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

Clerk (or Registrar).

#3 due

DISTRICT **Baltimore, Maryland**

SERIAL NUMBER **76-S-13**

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on July 21, 1975, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER
Walter B Clough

RESIDENCE
Chester, Maryland 21619

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	12-31-67	08-19-74	52-0963617	50.54
941	12-31-68	08-19-74	52-0963617	158.98
941	12-31-69	08-19-74	52-0963617	1072.22
941	03-31-70	08-19-74	52-0963617	448.33
941	12-31-70	08-19-74	52-0963617	632.12
1040	12-31-69	07-03-72	216-09-6914	654.10
1040	12-31-70	07-03-72	216-09-6914	168.98

PLACE OF FILING
**Clerk of the Circuit Court of Queen Anne County
Centreville, Maryland**

TOTAL \$ **3191.27**

WITNESS my hand at Baltimore, Maryland, on this,

the 16th day of July, 19 79

SIGNATURE  TITLE **Chief, Special Procedures Staff**

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

VS.

*James et al.
Burns*

NOTICE OF TAX LIEN

Filed this 28th day of

July 1975 at 2:43 P.M.
*recorded in TSB No. 1, folios 22,
a Federal Tax Lien Record
for 2d's County.
Cassius Cecil
Clerk (or Registrar).*

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 be valid as against any purchaser, holder of a security mechanic's lien, or judgment lien creditor of the property which meets the requirements of subsection (b) filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS THOUGH NOTICE FILED.—Even though notice imposed by section 6321 has been filed, such notice shall not be valid—
(1) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—
(i) Real Property.—In the case of real property situated 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, situated 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 the lien is situated, whenever the State has not by law designated another 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 paragraph (1), 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 or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.
(g) REFILING OF NOTICE.—For purpose 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 (1)), 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 such notice of lien is refiled in the office in which the prior notice of lien was filed; 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 or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) 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.
(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING TAX.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

C. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—
(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate 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 or his delegate 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.



Lien # 465

2002

2002

2002

2002

2002

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT **Baltimore** SERIAL NUMBER **76 8 20**

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER **James W Burns**

RESIDENCE **Grasonville Md 21638**

RECEIVED FOR RECORD
 RECORDED BY FILE
 CHARLES W. BECIL, CLERK
 1975 JUL 28 PM 2:43

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	1973	06-03-74	220-52-8231	1,347.61
1040	1974	05-26-75		413.60

PLACE OF FILING **Clerk of the Circuit Court
Queens Anne County
Centreville Md** TOTAL \$ **1,761.21**

WITNESS my hand at **Baltimore Maryland**, on this,

the **28th** day of **July**, 19 **75**

SIGNATURE *Joseph J. Marchioni* TITLE **Revenue Officer**

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 465

UNITED STATES

vs.

James W. Burns

RELEASE OF TAX LIEN

Filed this 26th day of

June, 1981 9:49 AM.,

and proper entry made in _____

TSP. Book No. 1, page 22

Marguerite del Franchin

Clerk (or Registrar).

DISTRICT

Baltimore

SERIAL NUMBER

76 8 20

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on July 28, 1975, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

James W Burns

RESIDENCE

Grasonville Md 21638

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	1973	06-03-74	220-52-8231	1,347.61
1040	1974	05-26-75		413.60
PLACE OF FILING			TOTAL	\$ 1,761.21
Clerk of the Circuit Court Queens Anne County Centreville Md 21617				

QUEENS ANNE COUNTY
 1981 JUN 26 AM 8:49

WITNESS my hand at Baltimore, Maryland, on this,

the 22nd day of June, 1981

SIGNATURE

Harvey R. Hammer
Harvey R. Hammer

TITLE

Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

VS.

*Kenneth P. &
Caroline
Harney*

NOTICE OF TAX LIEN

Filed this 31st day of

July, 1975, at *11:29 a.m.*
Recorded in 15 P. # 17-0222
a Federal Tax Lien
for S. A. & County,
Carver, Cecil

Clerk (or Registrar).

UNITED STATES DISTRICT COURT

FORM 668 (REV. 1-70)

300

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 be valid as against any purchaser, holder of a security mechanic's lien, or judgment lien creditor until the date of which meets the requirements of subsection (b) filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS.—THOUGH NOTICE FILED.—Even though notice of lien imposed by section 6321 has been filed, such notice shall not be valid—

(1) PLACE FOR FILING NOTICE FORM.—(A) Place For Filing.—The notice referred to in section (a) shall be filed—

(i) Real Property.—In the case of real property within the State (or the county, governmental subdivision), as designated, laws of such State, in which the property is situated; and

(ii) Personal Property.—In the case of property, whether tangible or intangible, in which the State (or the county, or other governmental subdivision), as designated by 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 the 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 paragraph (1), 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 cor-

poration 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 or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—(1) GENERAL RULE.—Unless notice of lien is refilled 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 refilled during the required refiling period shall be effective only—

(A) if such notice of lien is refilled in the office in which the prior notice of lien was filed; 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 or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) 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 a 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.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide, by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

C. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate 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 or his delegate 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.



Lien # 466

Vertical text on the left margin: 75-31-15, 02-02-14, 57-2-25-1912, 57-2-25-1912, 57-2-25-1912

Vertical text on the right margin: 75-31-15

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT
BAITMORE

SERIAL NUMBER
76-S-21

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER
KENNETH P. & CARMEN HORNEY

RESIDENCE
**GENERAL DELIVERY
GRASONVILLE, MARYLAND 21638**

RECEIVED FOR RECORDING
 1975 JUL 31 AM 11:29
 QUEEN ANNES CO. MD.
 CHARLES W. CECIL, CLERK

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-73	05-20-74	215-38-0875	\$410.23

PLACE OF FILING
**Clerk of the Court
Queen Anne County, Maryland**

TOTAL \$ 410.23

WITNESS my hand at EASTON, MARYLAND, on this,

the 31 day of JULY, 1975

SIGNATURE

Philip G. Shaner

TITLE
Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 466

UNITED STATES

v.s.

*Kenneth P. & Carmen
Torrey*

RELEASE OF TAX LIEN

Filed this 6th day of

July, 1979 1:41 P.M.,

and proper entry made in TSP # 1

Book No. #1, page 22

Marquette W. Monkin
Clerk (or Registrar).

DISTRICT **BALTIMORE** SERIAL NUMBER **76-5-21**

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on **July 31**, 19**75**, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER
KENNETH P. & CARMEN HORNEY

RESIDENCE
**GENERAL DELIVERY
CRASONVILLE, MARYLAND 21638**

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-73	05-20-74	215-38-0875	\$410.23

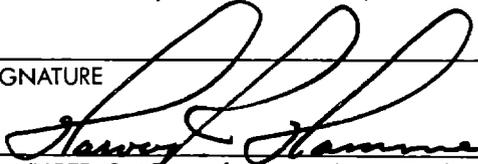
QUEEN ANNE COUNTY
 1979 JUL -6 PM 1:41
 CLERK OF THE COURT

PLACE OF FILING
**Clerk of the Court
Queen Anne County, Maryland**

TOTAL \$ **410.23**

WITNESS my hand at **Baltimore, Maryland**, on this,

the **2nd** day of **July**, 19 **79**

SIGNATURE  TITLE **Chief, Special Procedures Staff**

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

vs.

Sol Surasky
TA Surasky Coast Company

NOTICE OF TAX LIEN

Filed this 1st day of

August, 1975, at 9 A.M.

*I recorded in Lien TSP #1 for 20, a Fed Tax Lien Record Book for Deben Lewis Co
Charles H. Cecil
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 is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASES, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENDRS, AND JUDGEMENT LIEN CREDITORS.—The lien in section 6321 shall not be valid as against any purchaser, holder interest, mechanic's lienor, or judgment lien creditor until notice meets the requirements of subsection (f) has been filed by the S defegate.

(b) PROTECTION FOR CERTAIN INTERESTS EVEN THO FILED.—Even though notice of a lien imposed by section 6321 such lien shall not be valid—

(e) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed under subsection (a), the S defegate is authorized to provide by rules or regulations the ex and the conditions under which, information as to the amount of l obligation secured by the lien may be disclosed.

(f) PLACE FOR FILING NOTICE; FORM.—

(1) PLACE FOR FILING.—The notice referred to in subs be filed—

(A) UNDER STATE LAWS.—

(i) REAL PROPERTY.—In the case of real pr office within the State (or the county, or other gover- vision), as designated by the laws of such State, in perly subject to the lien is situated; and

(ii) PERSONAL PROPERTY.—In the case of per- whether tangible or intangible, in one office within 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 the 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 paragraph (1), 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 or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(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 such notice of lien is refiled in the office in which the prior notice of lien was filed; 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 or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) 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 PARTIAL DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate 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 rules or regulations.



Lien # 467

DISTRICT Baltimore SERIAL NO. 71-B-5-162

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER Sol Surasky
T/A Surasky Coat Company

RESIDENCE 333 W. Baltimore Street
Baltimore, MD 21201

TAX FORM NUMBER (a)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	09-30-69	12-25-70	52-0854412	8,351.23

RECEIVED
JUL 6 1975

PLACE OF FILING Clerk of the Circuit Court of Queen Annes County
Centreville, Maryland

TOTAL \$ 8,351.23

NOTICE OF FEDERAL TAX LIEN REILING

IRS SERIAL NUMBER 75-B-16-41 RECORDER'S IDENTIFICATION NO. _____

NOTICE FILED WITH Clerk of the Circuit Court Queen Annes County DATE _____

TAXPAYER'S ADDRESS _____
(If different than shown above)

SIGNATURE John J. Lubertine TITLE Group Manager
John J. Lubertine

WITNESS my hand at Baltimore, Maryland, on this,

the 1st day of February, 19 71

SIGNATURE /s/ Doreoa Levitt TITLE Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-1, 125.)

No. 467

UNITED STATES

vs.

RELEASE OF TAX LIEN

Filed this _____ day of

_____, 19__ M.,

and proper entry made in _____

Book No. _____, page _____

Clerk (or Registrar).

DISTRICT Baltimore SERIAL NO. 71-25-102

RECEIVED
 CLERK, CIRCUIT COURT
 1982 NOV - 8 AM 10:43
 QUEEN ANNE'S COUNTY

I hereby certify that as to the following-named taxpayer, the requirements of Section 6325(o), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice 75 internal revenue tax lien was filed on August 1, 1982, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER: Bob Surasky
T/A Surasky Coat Company

RESIDENCE: 335 W. Baltimore Street
Baltimore, MD 21201

TAX FORM NUMBER (a)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	09-30-69	12-25-70	52-0850412	8,351.23

PLACE OF FILING: Clerk of the Circuit Court of Queen Annes County
Centerville, Maryland TOTAL \$8,351.23

NOTICE OF FEDERAL TAX LIEN REFILE

IRS SERIAL NUMBER 75-2-16-41 RECORDER'S IDENTIFICATION NO. _____

NOTICE FILED WITH Clerk of the Circuit Court Queen Annes County DATE _____

TAXPAYER'S ADDRESS _____
(If different than shown above)

SIGNATURE _____ TITLE Group Manager

WITNESS my hand at Baltimore, MD, on this, the 5 day of November, 1982

SIGNATURE Rose Tucker TITLE Acting Supervisor, P & I Unit
m.w.

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-1, 125.)

UNITED STATES

VS.

Sal Surasky
Surasky Coat Company

NOTICE OF TAX LIEN

Filed this 1st day of

August, 1975, at 9 A. m.

Recorded in Lib. T.S.P. #1 p. 22, a Fed Tax Lien Revoc. Book for Queen Anne's Co.

Charles H. Cecil

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 is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASES, HOLDERS OF SECURITY INTERESTS, MECHANIC LIENORS, AND JUDGEMENT 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 thereon meets the requirements of subsection (1) has been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS EVEN THOUGH FILED.—Even though notice of a lien imposed by section 6321 has been filed, such lien shall not be valid—

(e) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

(1) PLACE FOR FILING NOTICE; FORM.—

(i) PLACE FOR FILING.—The notice referred to in subsection (1) shall be filed—

(A) UNDER STATE LAWS.—

(i) REAL PROPERTY.—In the case of real property, the notice shall be filed in the 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 the 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 paragraph (1), 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 or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(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 (1)) 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 such notice of lien is refiled in the office in which the prior notice of lien was filed; 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 or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (1) 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.

6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate 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 rules or regulations.



Lien # 468

Form 668-F
(REV. 12-67)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

For Optional Use By Recording Office

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT

SERIAL NO.

Baltimore

72-B-5-3

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

Sol Surasky
Surasky Coat Company

RESIDENCE

409 W. Redwood Street
Baltimore, Maryland 21201

TAX FORM NUMBER (a)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	3-31-70	6-26-70	52-0854412	5,073.41

PLACE OF FILING

CLERK OF THE CIRCUIT COURT OF QUEEN ANNE COUNTY

TOTAL

5,073.41

NOTICE OF FEDERAL TAX LIEN REILING

IRS SERIAL NUMBER 76-B-16-44 RECORDER'S IDENTIFICATION NO. _____

NOTICE FILED WITH Clerk of the Circuit Court of Queen Anne DATE _____

TAXPAYER'S ADDRESS _____

SIGNATURE John J. Lubertine (If different than shown above)
John J. Lubertine TITLE Group Manager

WITNESS my hand at Baltimore, Maryland, on this,

the 1st day of July, 19 71

SIGNATURE Constantine Avgerinos TITLE Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-1, 125.)

No. _____

UNITED STATES

v s .

RELEASE OF TAX LIEN

Filed this _____ day of

_____, 19____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

Clerk (or Registrar).

DISTRICT
BALTIMORE

SERIAL NUMBER
72-8-5-3

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on July 7, 1971, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER
SOL SURASKY
SURASKY COAT COMPANY

RESIDENCE
409 W. REDWOOD STREET
BALTIMORE, MARYLAND 21201

BALTIMORE COUNTY
 1970 FEB -6 AM 9:33
 FTL 34

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	3-31-70	6-26-70	52-0854412	5,073.41

PLACE OF FILING
CLERK OF THE CIRCUIT COURT
of QUEEN ANNE COUNTY *Centerville 2/16/77*

TOTAL \$ **5,073.41**

WITNESS my hand at Baltimore, Maryland, on this,

the 31st day of January, 19 80

SIGNATURE

Harvey R. Hammer

TITLE
Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. _____

UNITED STATES

vs.

RELEASE OF TAX LIEN

Filed this _____ day of

_____, 19__ M.,

and proper entry made in _____

Book No. _____, page _____

Clerk (or Registrar).

Farm 668-F (REV. 12-67) U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE **CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN** For Optional Use By Recording Office

DISTRICT Baltimore SERIAL NO. 72-853

CLERK OF THE CIRCUIT COURT OF QUEEN ANNE'S COUNTY
1310 FEB -4 AM 9:33
FTL 488

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on August 1, 1975, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER
Col Suresty
Suresty Coat Company

RESIDENCE
409 E. Redwood Street
Baltimore, Maryland 21201

TAX FORM NUMBER (a)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	3-31-70	6-26-70	52-0854412	5,073.41

PLACE OF FILING
CLERK OF THE CIRCUIT COURT OF QUEEN ANNE COUNTY TOTAL \$,073.41

NOTICE OF FEDERAL TAX LIEN REILING

IRS SERIAL NUMBER 76-8-16-24 RECORDER'S IDENTIFICATION NO. _____

NOTICE FILED WITH Clerk of the Circuit Court of Queen Anne DATE _____

TAXPAYER'S ADDRESS _____
(If different than shown above)

SIGNATURE _____ TITLE Group Manager

WITNESS my hand at Baltimore, Maryland, on this,

the 31st day of January, 19 80

SIGNATURE Harvey R. Hammer TITLE Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-1, 125.)

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT **Baltimore Maryland** SERIAL NUMBER **76-S-22**

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER
Kennard Franklin Massey

RESIDENCE
Grasonville Md 21638

RECEIVED FOR RECORD
 FEDERAL TAX LIEN
 1975 AUG -1 AM 11:17
 QUEEN ANNE'S CO. MD.
 CHARLES W. CECIL, CLERK

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	12-31-74	04-21-75	54-0883766	2,249.97 2,249.97

PLACE OF FILING
**Clerk of the Circuit Court
Queen Anne County, Centreville Md 21617**

TOTAL \$ **2,249.97**

WITNESS my hand at **Easton Maryland**, on this,
the **1st** day of **August**, 19 **75**

SIGNATURE *Joseph J. Marchioni*
Joseph J Marchioni

TITLE *Revenue Officer*
Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 469

UNITED STATES

vs.

RELEASE OF TAX LIEN

Filed this 22nd day of

December, 19 75 11:00AM.,

and proper entry made in TSP #1 fol 22
a Fed Tax Lien Record Book.

Book No. _____, page _____

Charles W. Cecil

Clerk (or Registrar).

DISTRICT **Baltimore Maryland** SERIAL NUMBER **76-8-22**

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on August 1, 19 75, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER
Kennard Franklin Massey

RESIDENCE
Grasonville Md 21638

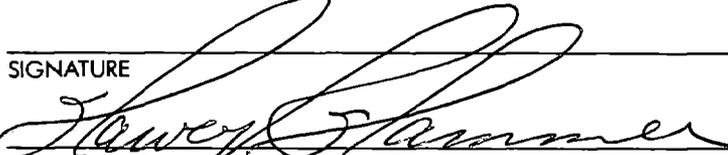
KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	12-31-74	04-21-75	54-0883766	2,249.97 2,249.97

RECORDED
12-22-75
DISTRICT DIRECTOR OF REVENUE
SPECIAL STAFF OFFICE

PLACE OF FILING
**Clerk of the Circuit Court
Queen Anne County, Centreville Md 21617**

TOTAL \$ **2,249.97**

WITNESS my hand at Baltimore, Maryland, on this,
the 19th day of December, 19 75

SIGNATURE  TITLE **Chief, Special Procedures Staff**

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

RECORDS

UNITED STATES

vs.

Henry A. Rada Construction Company

RECORDS
SECTION 6321
SECTION 6322
SECTION 6323

NOTICE OF TAX LIEN

1975-84

Filed this 7th day of

August, 1975, at 11:14 A m.

Recorded in Lien TSP #1 July 22, a Fed. Tax Lien Record book for Queen Anne's County

Charles H. Cecil

Clerk (or Registrar).

FORM 668 (REV. 1-70)

395
397
399

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.

(e) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security mechanic's lien, or judgment lien creditor thereof which meets the requirements of subsection (b) which meets the requirements of subsection (b) if the notice of lien is filed in accordance with subsection (f) after the expiration of such refiling period.

(b) PROTECTION FOR CERTAIN INTERESTS.—Even though notice imposed by section 6321 has been filed, such notice shall not be valid—

(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, whether tangible or intangible, located within the State (or the county, or other 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, located within the State (or the county, or other 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 the 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 paragraph (1), 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 cor-

AP-10-10
AP-10-11
AP-10-12

25-0300-25
25-0300-26
25-0300-27

25-0300-28
25-0300-29
25-0300-30



Lien # 470

poration 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 within 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 or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFLILING OF NOTICE.—For purpose 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 such notice of lien is refiled in the office in which the prior notice of lien was filed; 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 or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) 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 REFLILING 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.

(f) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable;

(2) Bond Accepted.—There is furnished to the Secretary or his delegate 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.

FILED TO DISTRICT COURT

FILED TO DISTRICT COURT

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT
Baltimore

SERIAL NUMBER
76-S-24

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER
Henry A Rada Construction Company

RESIDENCE
**P O Box 272 - Main Street
E Grasonville Md 21638**

RECEIVED FOR RECORD
 RECORDED IN LIEN
 1975 AUG - 7 AM 11: 14
 QUEEN ANNES CO., MD.
 CHARLES W. DECH. CLERK

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	09-30-74		52-0962353	1,892.94
941	12-31-74		"	1,487.32
940	12-31-74		"	70.51

PLACE OF FILING
**Clerk of the Circuit Court
Queen Anne County - Centreville Md**

TOTAL \$ **3,450.77**

WITNESS my hand at Easton Maryland, on this,

the 6th day of August, 19 75

SIGNATURE
Joseph J. Marchioni

TITLE
Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 470

UNITED STATES

vs.

Henry A. Rada Construction Company

RELEASE OF TAX LIEN

Filed this 11th day of

April, 19 77 10:05 AM.

and proper entry made in Ted Lee

Record Book No. TSP#1, page 22

Charles W. Cecil
Clerk (or Registrar).

20 APR 11 10 05 AM '77
RECEIVED
TAXPAYER SERVICE
DIVISION

Office of the Secretary of the State

DISTRICT
Baltimore

SERIAL NUMBER
76-S-24

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on August 7, 1975, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER
Henry A Rada Construction Company

RESIDENCE
**P O Box 272 - Main Street
E Grasonville Md 21638**

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	09-30-74		52-0962353	1,892.94
941	12-31-74		"	1,487.32
940	12-31-74		"	70.51

RECEIVED FOR RECORD
& RECORDED IN LIBER
NO. _____ FOLIO _____
1977 APR 11 AM 10:05
RECORD FOR
QUEEN ANNE'S CO., MD.
CHARLES W. DECH. CLERK

DISTRICT OFFICE

PLACE OF FILING
**Clerk of the Circuit Court
Queen Anne County - Centreville Md**

TOTAL \$ **3,450.77**

WITNESS my hand at Baltimore, Maryland, on this,

the 8th day of April, 1977

SIGNATURE  TITLE **Chief, Special Procedures Staff**

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)
Int

UNITED STATES

VS.

*William L. &
Joan E. Collier*

NOTICE OF TAX LIEN

Filed this 13th day of

August, 1975, at 4:20 P. m.

*Recorded in Liber T.S.P. No. 1 Vol. 29 at Fed
Tax Lien Record Book for Loudoun County
Charles H. Cecil*

Clerk (or Registrar).

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 be valid as against any purchaser, holder of a mechanic's lien, or judgment lien creditor thereof which meets the requirements of subsection (b) if such lien is filed in accordance with subsection (f) after the expiration of such refiling period.

(b) PROTECTION FOR CERTAIN INTANGIBLE PROPERTY.—Even though no notice of lien is filed, the lien imposed by section 6321 shall be valid against any person who acquires an interest in the property after the date of the assessment.

(f) PLACE FOR FILING NOTICE OF LIEN.—(1) GENERAL RULE.—The notice of lien shall be filed—

(A) Under State Laws.—(i) Real Property.—In the case of real property, whether tangible or intangible, the notice of lien shall be filed in the office of the clerk of the district court for the judicial district in which the property is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, the notice of lien shall be filed in the office of the clerk of the district court for the judicial district in which the property 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 paragraph (1), 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.

poration 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 or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refilled 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 refilled during the required refiling period shall be effective only—

(A) if such notice of lien is refilled in the office in which the prior notice of lien was filed; 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 or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) 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.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate 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 or his delegate 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.



Lien # 471

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT
BAITMORE, MARYLAND

SERIAL NUMBER
76 - S - 83

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER
WILLIAM L. & JOAN E. COLLIER

RESIDENCE
**BOX 153
QUEENSTOWN, MARYLAND 21658**

1975 AUG 13 PM 4:22
 RECORD FOR
 QUEEN ANNE'S CO., MD.
 CHARLES W. CECIL, CLERK

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-74	05-19-75	214-36-7359	\$ 391.88

PLACE OF FILING
Clerk of the Circuit Court, Queen Anne County
Centerville, Maryland

TOTAL \$ 391.88

WITNESS my hand at EASTON, MARYLAND, on this,

the 11 day of AUGUST, 19 75

SIGNATURE  TITLE
Philip G. Shaner **REVENUE OFFICER**

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 471

UNITED STATES

vis.

RELEASE OF TAX LIEN

Filed this 1st day of
July, 1981 9:09 A.M.,
and proper entry made in TSP.
Book No. 4, page 22

Clerk (or Registrar).

DISTRICT **BALTIMORE, MARYLAND** SERIAL NUMBER **76 - S - 83**

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on August 13, 1975, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

WILLIAM L. & JOAN E. COLLIER

RESIDENCE

**BOX 153
QUEEN ANNE COUNTY, MARYLAND 21658**

QUEEN ANNE COUNTY
 1981 JUL 1 AM 9:09
 CLERK OF THE CIRCUIT COURT

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-74	05-19-75	214-36-7359	\$ 391.88

PLACE OF FILING

**Clerk of the Circuit Court, Queen Anne County
Centerville, Maryland 21617**

TOTAL \$ **391.88**

WITNESS my hand at Baltimore, Maryland, on this, the 26th day of June, 1981

SIGNATURE

Harvey R. Hammer
Harvey R. Hammer

TITLE

Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

VS.

Kennard Franklin Massey

NOTICE OF TAX LIEN

Filed this 14th day of

Aug, 1975, at 1:29 P. m.

I recorded in Libr T.S.P. No. 17022 a Fed Tax Lien Record Book for Lepien-Kennels Co.

Charles H. Cecil

Clerk (or Registrar).

CHATEAU DISTRICT COURT

FORM 668 (REV. 1-70)

11

08-11-75

08-14-75

08-14-75

08-14-75

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 CREDITORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a mechanic's lien, or judgment creditor of the taxpayer whose lien or claim is in the nature of a lien in preference to the lien of the United States if such lien or claim is in the nature of a lien in preference to the lien of the United States and is not subject to the requirements of subsection (b).

(b) PROTECTION FOR CERTAIN INTERESTS.—If a notice of lien is filed in the State in which the property is situated, the lien shall not be valid—

(1) PLACE FOR FILING NOTICE: FORM.—

(A) Under State Laws.—

(i) Real Property.—In the case of real property situated within the State (or the county or governmental subdivision), as designated by the laws of such State, in which the property is situated; and—

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, situated within the State (or the county, or governmental subdivision), as designated by the laws of such State, in which the property 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 the 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 paragraph (1), 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 cor-

poration 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 or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILEING OF NOTICE.—For purpose 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 such notice of lien is refiled in the office in which the prior notice of lien was filed; 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 or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) 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: REFILEING 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.

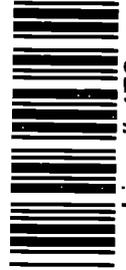
(f) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (a), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(e) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate 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 or his delegate 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.



Lien # 472

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT: **Baltimore Maryland** SERIAL NUMBER: **76-S-84**

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER: **Kennard Franklin Massey**

RESIDENCE: **Grasonville Md 21638**

RECEIVED FOR RECORD
 AUG 14 1975 PM 1:29
 QUEEN ANNE'S CO. MD
 CHARLES W. CECIL, CLERK

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	03-31-75	07-28-75	54-0883766	3,088.57

PLACE OF FILING: **Clerk of the Circuit Court
Queen Anne County, Centreville Md 21617** TOTAL \$ **3,088.57**

WITNESS my hand of **Easton Md**, on this,

the **14th** day of **August**, 19 **75**

SIGNATURE: *Joseph J. Marchioni* TITLE: **Revenue Officer**

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 472

UNITED STATES

v.s.

RELEASE OF TAX LIEN

Filed this 9th day of Feb, 1982 9:07 A.M.,

and proper entry made in _____

Book No. _____, page _____

Clerk (or Registrar).

Administrative Information

DISTRICT
Baltimore Maryland

SERIAL NUMBER
76-S-84

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on August 14, 1975, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER
Kennard Franklin Massey

RESIDENCE
Grasonville Md 21638

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	03-31-75	07-28-75	54-0883766	3,088.57

RECEIVED
FEB 18 1975
DISTRICT DIRECTOR OF INTERNAL REVENUE
SPECIAL PROCEDURES
BALTIMORE

REVENUE

PLACE OF FILING
**Clerk of the Circuit Court
Queen Anne County, Centreville Md 21617**

TOTAL \$ **3,088.57**

WITNESS my hand at Baltimore, MD, on this,
the 4 day of February, 1982

SIGNATURE
Harvey R. Hammer
Harvey R. Hammer

TITLE
Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

VS.

*Holton v Anna Stiles
Nye American Sewing Station*

NOTICE OF TAX LIEN

Filed this 21st day of

August, 1975, at 9:00 A. m.

*Recorded in Liber TSP#1 folio 22, a Fed
Tax Lien Record Book for Lincoln County*

Charles H. Cecil

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 security interest, mechanic's lienor, or judgment creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

(b) PROTECTION FOR CERTAIN INTERESTS EVEN THOUGH NOTICE FILED.—Even though a lien imposed by section 6321 has been filed, the lien shall not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in section (e) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property situated in the State (or the county, or governmental subdivision), as designated by the laws of the 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 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 the 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 paragraph (1), 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



Lien # 473

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 (e) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILEING OF NOTICE.—For purpose 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 such notice of lien is refiled in the office in which the prior notice of lien was filed; 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 or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) 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 REFILEING 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.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate 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 or his delegate 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.

Form 668 (REV. 12-74)	DEPARTMENT OF THE TREASURY-INTERNAL REVENUE SERVICE		For Optional Use By Recording Office	
NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS				
DISTRICT Baltimore		SERIAL NUMBER 76-0-205		
Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.				
NAME OF TAXPAYER Wilson & Irma States Wye American Service Station				
RESIDENCE P.O. Box 331 Queen Ann, Maryland 21657				

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
720	12-31-72	03-19-73	52-0948623	474.70
720	03-31-73	06-18-73	52-0948623	332.92
720	06-30-73	09-02-74	52-0948623	440.47

PLACE OF FILING Clerk of the Circuit Court of Queen Anne County Centreville, Maryland	TOTAL \$ 1,248.09
---	-------------------

BMF 7523 jd

WITNESS my hand at Baltimore, Maryland, on this,

the 13th day of July, 19 75

SIGNATURE 	TITLE Chief, Office Branch
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-1, 125.)

No. 473

UNITED STATES

VS.

RELEASE OF TAX LIEN

Filed this _____ day of

_____, 19____ M.,

and proper entry made in _____

Book No. _____, page _____

Clerk (or Registrar).

1881 JUN -1 11 10 02
COLUMBIA

DISTRICT **Baltimore** SERIAL NUMBER **76-0-205**

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on August 21, 1975, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER
Wilson & Irma Gates Nyc American Service Station

RESIDENCE
P.O. Box 331 Queen Ann, Maryland 21657

RECEIVED
CLERK, CIRCUIT COURT
1981 JAN -7 AM 10:05
QUEEN ANNE'S COUNTY

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
720	12-31-72	03-17-73	52-0948623	1,774.70
720	03-31-73	06-18-73	52-0948623	332.92
720	06-30-73	09-02-74	52-0948623	440.17

PLACE OF FILING
Clerk of the Circuit Court of Queen Anne County Centreville, Maryland TOTAL \$ **1,248.09**

WITNESS my hand at Baltimore, Maryland, on this, the 31 day of December, 19 80

SIGNATURE *Harvey R. Hammer* TITLE **Chief, Special Procedures Staff**
Harvey R. Hammer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-1, 125.)

No.

474

UNITED STATES

VS.

William F. Ewing

NOTICE OF TAX LIEN

Filed this 25th day of

August, 19 75, at 9:00 A. m.

and recorded in Lien TSP#1 Jan 22, a Fed Tax Lien Record Book for Deen Lewis County

Charles N. Cecil

Clerk (or Registrar).

FORM 668 (REV. 12-74)

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 security interest, mechanic's lienor, or judgment creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

(b) PROTECTION FOR CERTAIN INDEBTED PERSONS EVEN THOUGH NOTICE FILED.—Even though a lien imposed by section 6321 has been filed, the lien shall not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property situated in one office within the State (or the county, or other governmental subdivision), as designated by the laws of the 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.

(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 the 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 paragraph (1), 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 or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose 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 such notice of lien is refiled in the office in which the prior notice of lien was filed; 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 or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) 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.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate 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 or his delegate 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.



Lien # 474

DISTRICT Baltimore SERIAL NUMBER 76-0-236

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER
William F. Ewing

RESIDENCE
Chester, Maryland 21619

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-74	05-05-75	218-50-1097	\$735.87

PLACE OF FILING
Clerk of the Circuit Court of Queen Anne County
Centreville, Maryland 21617 TOTAL \$ 735.87

IMF 7531 bw
 WITNESS my hand at Baltimore, Maryland, on this,
 the 20th day of August, 1975

SIGNATURE *H. Walsh* TITLE Chief, Office Branch

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-1, 125.)

No. 474

UNITED STATES

VS.

RELEASE OF TAX LIEN

Filed this 24th day of

October, 19 79 - 9:50 A.M.

and proper entry made in TSP# 1/John 22-

Book No. _____, page _____

Marguerite L. Rankin
Clerk (or Registrar).

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE
CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

DISTRICT

Baltimore

SERIAL NUMBER

76-0-236

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on August 25, 19 75, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

William F. Ewing

RESIDENCE

Chester, Maryland 21619

RECORDED
SEP 24 AM 9 50
QUEEN ANNE'S COUNTY

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-74	05-05-75	218-50-1097	\$735.87

PLACE OF FILING

**Clerk of the Circuit Court of Queen Anne County
Centreville, Maryland 21617**

TOTAL \$

735.87

WITNESS my hand at Baltimore, Maryland, on this,

the 23rd day of October, 19 79

SIGNATURE

Harvey E. Hammer
Harvey E. Hammer

TITLE

Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-1, 125.)

No. 475

UNITED STATES

V.S.

Virginia M. Railey

NOTICE OF TAX LIEN

Filed this 27th day of

August, 1975, at 9.00 A. m.

Recorded in Liber TSP #1 fol 22 & Fed Tax Lien Record Book for Loudoun County

Charles W. Cecil

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 LIEN CREDITORS.—The lien imposed by shall not be valid as against any purchaser, security interest, mechanic's lienor, or judgment creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

(b) PROTECTION FOR CERTAIN EVEN THOUGH NOTICE FILED.—Even if a lien imposed by section 6321 has been filed, the lien shall not be valid—

(1) 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 situated in the State (or the county, or other subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, situated in the State (or the county, or other 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 the 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 paragraph (1), 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



Lien # 475

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 or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILEING OF NOTICE.—For purpose 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 such notice of lien is refiled in the office in which the prior notice of lien was filed; 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 or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) 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 REFILEING 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.

(i)(3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(e) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate 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 or his delegate 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.

PART I - to be retained by recording office

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT

Baltimore

SERIAL NUMBER

76-0-247

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

Virginia M. Railey

RESIDENCE

105 Jones Street
Centreville, Maryland 21617

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-73	06-03-74	220-26-9001	98.90
1040	12-31-74	05-12-75	220-26-9001	310.32

PLACE OF FILING

Clerk of the Circuit Court of Queen Anne County
Centreville, Maryland 21617

TOTAL \$ 409.22

53'd bw

WITNESS my hand at Baltimore, Maryland, on this,

the 25th day of August, 1975

SIGNATURE

H. Walsh

TITLE

Chief, Office Branch

No. 475

UNITED STATES

VS.

*Virginia M
Bailey*

RELEASE OF TAX LIEN

Filed this 6th day of

January, 19 76 9:52 A.M.

and proper entry made in

TSP Book No. 1, page 22
a Federal Tax Lien
Record for 2a County,
Charlottesville
Clerk (or Registrar).

~~3~~
3.00

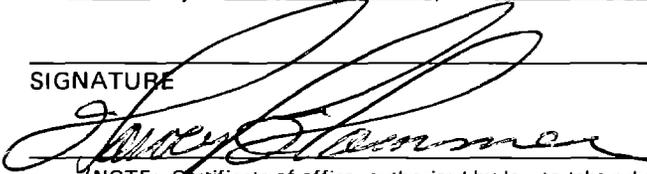
Form 668* (REV. 12-74)	DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN	For Optional Use By Recording Office
DISTRICT Baltimore	SERIAL NUMBER 76-0-247	<p style="text-align: center;">RECEIVED FOR RECORD RECORDED IN LIBER 752 FEB 12 1976</p> <p style="text-align: center;">1976 JAN -6 AM 9:52</p> <p style="text-align: center;">RECORD FOR QUEEN ANNE'S CO., MD CHARLES W. CECIL, CLERK</p>
I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on <u>August</u> , 1975, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.		
NAME OF TAXPAYER Virginia M. Bailey		
RESIDENCE 105 Jones Street Centreville, Maryland 21617		

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-73	06-03-74	220-26-9001	98.90
1040	12-31-74	05-12-75	220-26-9001	310.32

PLACE OF FILING Clerk of the Circuit Court of Queen Anne County Centreville, Maryland 21617	TOTAL \$ 409.22
---	---------------------------

WITNESS my hand at Baltimore, Maryland, on this,

the 5th day of January, 1976

SIGNATURE 	TITLE Chief, Special Procedures Staff
---	---

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-1, 125.)

UNITED STATES

VS.

*Henry J. ...
Mary K. ...
Richard*

NOTICE OF TAX LIEN

Filed this 4th day of

Sept, 1975, at 12:19pm.

*recorded in 75-201
folio 22, a Fed. Tol.
Lien Record for 201
C.A. 11-11-75*

Clerk (or Registrar).

CHIEF CLERK

FORM 66B (REV. 1-70)

SEP 10 1975

0.00

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.

(e) PURCHASERS, HOLDERS OF SECURITY IN MECHANIC'S LIENS, AND JUDGMENT LIENITORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security mechanic's lien, or judgment lien creditor until the date on which the requirements of subsection (b) have been met.

(b) PROTECTION FOR CERTAIN INTEREST: THOUGH NOTICE FILED.—Even though notice or imposed by section 6321 has been filed, such it not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to section (e) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property within the State (or the county, governmental subdivision), as designated laws of such State, in which the property is situated; and

(ii) Personal Property.—In the case of property, whether tangible or intangible, in 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 the 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 paragraph (1), 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 cor-

poration 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 within 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 (e) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refilled 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 refilled during the required refiling period shall be effective only—

(A) if such notice of lien is refilled in the office in which the prior notice of lien was filed; 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 or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) 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 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.

(3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate 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 or his delegate 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.



Lien # 476

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NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT **BAITMORE** SERIAL NUMBER **76 - S - 97**

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER
HENRY T. & MARY K. NEEHAUS

RESIDENCE
**BOX 67
SUDLERSVILLE, MARYLAND 21668**

RECEIVED FOR RECORD
& RECORDED IN LIBER 251
FILED
1975 SEP -4 PM 12:19
RECORD FOR
QUEEN ANNES CO. MD.
CHARLES W. CECIL, CLERK

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-74	05-26-75	220-52-0165	\$1,264.67

PLACE OF FILING **Clerk of the Court, Queen Anne County
Centerville, Maryland** TOTAL \$ **1,264.67**

WITNESS my hand at EASTON, MARYLAND, on this,
the 3rd day of SEPT., 19 75

SIGNATURE *Philip G. Shaner* TITLE **REVENUE OFFICER**

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 476

UNITED STATES

v.s.

RELEASE OF TAX LIEN

Filed this 14th day of

October, 19 75 11:49AM.,

and proper entry made in TSP 741

Book No. _____, page 22

Charles W. Cecil

Clerk (or Registrar).

RECORDED FOR
QUEEN ANNE'S CO., MD.
CHARLES W. CECIL, CLERK

OCT 14 AM 11:49

RECORDED FOR
& INDEXED IN LIBRARY
FBI

DISTRICT
BALTIMORE

SERIAL NUMBER
76 - S - 97

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on September 4th, 1975, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER
HENRY T. & MARY K. NIEHAUS

RESIDENCE
**BOX 67
SUDLERVILLE, MARYLAND 21668**

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-74	05-26-75	220-52-0165	\$1,264.67

PLACE OF FILING
**Clerk of the Court, Queen Anne County
Centerville, Maryland**

TOTAL \$ **1,264.67**

WITNESS my hand at Baltimore, Maryland, on this,

the 10th day of October, 1975

SIGNATURE
[Handwritten Signature]

TITLE
Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

VS.

James Watkins

NOTICE OF TAX LIEN

Filed this 4 day of

Sept, 19 75, at 12:19 A.M.

Recorded in TSP No 1, Falls #22, a Fed. Tax Record for D.A.'s, Co

Chas. St. Cecil 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 be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until the date on which the requirements of subsection (b) are met.

(b) PROTECTION FOR CERTAIN INTERESTS THROUGH NOTICE FILED.—Even though notice of lien imposed by section 6321 has been filed, such lien shall not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, whether tangible or intangible, in the county, or other governmental subdivision, as designated by the laws of such State, in which the property is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, in the county, or other governmental subdivision, as designated by the laws of such State, in which the property 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 the lien is situated, whenever the State has not by law designated another 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 paragraph (1), 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.

poration 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 or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILEING OF NOTICE.—For purpose 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 such notice of lien is refiled in the office in which the prior notice of lien was filed; 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 or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) 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 REFILEING PERIOD.—In the case of 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.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING TAX.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

C. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate 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 or his delegate 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.

CALC

11-1-75

28-2-75

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28-2-75



Lien # 477

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT **BAITMORE** SERIAL NUMBER **76 - S - 98**

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER
JAMES WATKINS

RESIDENCE
**BOX 740
Chester, Maryland 21619**

RECEIVED FOR RECORD
 & RETURNED TO THE
 RECORDS SECTION
 1975 SEP -4 PM 12:19
 CHARLES W. CECIL, CLERK
 QUEEN ANNE'S CO., MD.

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-74	05-25-75	214-34-8869	\$79.47

PLACE OF FILING
**Clerk of the Court, Queen Anne County
Centerville, Maryland** TOTAL \$ **79.47**

WITNESS my hand at EASTON, MARYLAND, on this,

the 3rd day of SEPT., 1975

SIGNATURE *Philip G. Sharer* TITLE **REVENUE OFFICER**
Philip G. Sharer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 477

UNITED STATES

vs.

RELEASE OF TAX LIEN

Filed this _____ day of

_____, 19____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

Clerk (or Registrar).

DISTRICT

BALTIMORE

SERIAL NUMBER

76-5-98

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on September 4, 1975, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

JAMES WATKINS

RESIDENCE

**BOX 740
Chester, Maryland 21619**

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-74	05-25-75	214-34-8869	\$79.47
PLACE OF FILING Clerk of the Court, Queen Anne County Centerville, Maryland				TOTAL \$ 79.47

1981 JUL 24 AM 10:14
QUEEN ANNE COUNTY

WITNESS my hand at Baltimore, MD, on this,

the 22nd day of July, 19 81

SIGNATURE

Harvey R. Hammer
Harvey R. Hammer

TITLE

Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

VS.

Sharon D. Freeman

NOTICE OF TAX LIEN

Filed this 10th day of

Sept, 1975, at 3:41 p.m.
recorded in T.S.P. Vol. Folio 22
a Fed. Tax record for QIA SC.

Clerk (or Registrar).

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 MECHANIC'S LIENORS, AND JUDGMENT ITORS.—The lien imposed by section 6321 valid as against any purchaser, holder of a mechanic's lienor, or judgment lien creditor thereof which meets the requirements of subsections (b) and (c) shall be valid.

(b) PROTECTION FOR CERTAIN INTEL THOUGH NOTICE FILED.—Even though notice imposed by section 6321 has been filed, such notice shall be valid—

(1) PLACE FOR FILING NOTICE: FORM.—

(A) Place For Filing.—The notice referred to in section (a) shall be filed—

(i) Under State Laws.—

(A) Real Property.—In the case of real property situated within the State (or the county or other governmental subdivision), as designated by the laws of such State, in which the property is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, situated within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property 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 the 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 paragraph (1), 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 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.



poration or partnership shall be deemed to be the place 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 or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILEING OF NOTICE.—For purpose 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 (h)) 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 such notice of lien is refiled in the office in which the prior notice of lien was filed; 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 or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) 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 REFILEING 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.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate 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 or his delegate 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.

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT **BALTIMORE** SERIAL NUMBER **76 - S - 133**

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER **SHARON D. FREEMAN**

RESIDENCE **GENERAL DELIVERY
GRASONVILLE, MARYLAND 21638**

RECEIVED FOR RECORD
& RETURNED TO REEL
NO. 7-1-75
 015 SEP 10 PM 3:41
 RECORDED FOR
QUEEN ANNE'S CO. MD.
CHARLES W. CECIL, CLERK

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-72	07-08-74	102-46-2277	\$248.04
1040	12-31-73	05-05-75	102-46-2277	288.34

PLACE OF FILING **CLERK OF THE COURT, QUEEN ANNE COUNTY
CENTERVILLE, MARYLAND** TOTAL \$ **536.68**

WITNESS my hand at **EASTON, MARYLAND**, on this, the **10th** day of **SEPTEMBER**, 19 **75**

SIGNATURE *Philip G. Shaner* TITLE **REVENUE OFFICER**
Philip G. Shaner

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 478

UNITED STATES

vs.

Sharon D. Freeman

RELEASE OF TAX LIEN

Filed this 26th day of June, 1981 9:49 A. M.,

and proper entry made in TSP Book No. #1, page 22

Marguerite...
Clerk (or Registrar).

CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

DISTRICT **BALTIMORE** SERIAL NUMBER **76 - S - 133**

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(o), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on September 10, 1975, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER
SHARON D. FREEMAN

RESIDENCE
**GENERAL DELIVERY
GRASONVILLE, MARYLAND 21638**

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-72	07-08-74	102-46-2277	\$248.04
1040	12-31-73	05-05-75	102-46-2277	298.34

CLERK OF THE COURT
 1981 JUN 26 AM 8:49
 QUEEN ANNE'S COUNTY

PLACE OF FILING
**CLERK OF THE COURT, QUEEN ANNE COUNTY
CENTERTVILLE, MARYLAND**

TOTAL \$ **536.68**

WITNESS my hand at Baltimore, Maryland, on this, the 23rd day of June, 1981

SIGNATURE *Harvey R. Hammer* TITLE **Chief, Special Procedures Staff**

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

V.S.

William J. Watkins

NOTICE OF TAX LIEN

Filed this 10th day of

Sept, 19 75, at 3:41 p.m.
*recorded in T.S.P. No. 1 Folio 22
a Tax record for O.A.'s Co.*

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 LIENITORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security mechanic's lienor, or judgment lien creditor to whom notice of the lien is given in writing before the date on which the lien is filed if such notice meets the requirements of subsection (b).

(b) PROTECTION FOR CERTAIN INTERESTS.—NOTICE FILED.—Even though notice imposed by section 6321 has been filed, such notice shall not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—
(1) Place For Filing.—The notice referred to in section (a) shall be filed—
(A) Under State Laws.—

(i) Real Property.—In the case of real property situated within the State (or the county or governmental subdivision), as designated by the laws of such State, in which the property is situated; and
(ii) Personal Property.—In the case of personal property, whether tangible or intangible, situated 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 the 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 paragraph (1), 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 or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFINING OF NOTICE.—For purpose 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 such notice of lien is refiled in the office in which the prior notice of lien was filed; 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 or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) 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 REFINING 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.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.
(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—
(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable;

(2) Bond Accepted.—There is furnished to the Secretary or his delegate 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.



Lien # 479

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT
BALTIMORE

SERIAL NUMBER
76 - S - 103

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER
WILLIAM J. WATKINS

RESIDENCE
GRASONVILLE, MARYLAND 21638

RECEIVED FOR RECORD & RECORDATION FILED
 1975 SEP 10 PM 3-41
 RECORDED FOR
 QUEEN ANNE'S CO., MD
 CHARLES W. BECHTOLD, CLERK

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-73	05-20-74	220-26-3979	\$272.73
1040	12-31-74	06-02-75	220-26-3979	35.20

PLACE OF FILING
**Clerk of the Court, Queen Anne County
Centerville, Maryland**

TOTAL \$ **307.93**

WITNESS my hand at **EASTON, MARYLAND**, on this,
the **10th** day of **SEPTEMBER**, 19 **75**

SIGNATURE *Philip B. Shiner*
Philip B. Shiner

TITLE
REVENUE OFFICER

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

7
No. 479

UNITED STATES

vs.

RELEASE OF TAX LIEN

Filed this _____ day of

_____, 19____ M.,

and proper entry made in _____

Book No. _____, page _____

Clerk (or Registrar).

DISTRICT
BALTIMORE

SERIAL NUMBER
76 - S - 103

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on September 10, 1975, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER
WILLIAM J. WATKINS

RESIDENCE
GRASONVILLE, MARYLAND 21638

OFFICE OF THE CLERK OF THE COURT
 BALTIMORE, MARYLAND
 1981 JUL 22 AM 9
 RECEIVED

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-73	05-20-74	220-26-3979	\$272.73
1040	12-31-74	06-02-75	220-26-3979	35.20

PLACE OF FILING
**Clerk of the Court, Queen Anne County
Centerville, Maryland**

TOTAL **\$ 307.93**

WITNESS my hand at Baltimore, Maryland, on this,
the 20th day of July, 19 81

SIGNATURE *Harvey R. Hammer*
Harvey R. Hammer

TITLE
Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT
Baltimore, Md.

SERIAL NUMBER
76-S-105

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER
Earle R. Jr. & Madge A. Hubbard

RESIDENCE
**RFD # 1 Box 400B
Chester, Md. 21619**

RECEIVED FOR RECORD
 & RECORDED IN LIEN
 1975 SEP 11 AM 9:43
 RECORDED FOR
 QUEEN ANNE'S CO. MD.
 CHARLES W. CECIL, CLERK

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12/31/73	8/26/74	214-26-0484	3,103.36

PLACE OF FILING
**Clerk of the Circuit Court
Queen Anne County, Centreville, Md.**

TOTAL \$ 3,103.36

WITNESS my hand at Easton, Maryland, on this,

the 10th day of September, 19 75

SIGNATURE
Richard P. Hubbard
Richard P. Hubbard

TITLE
19-16 Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 480

UNITED STATES

vs.

Earle R. Hubbard Jr.

Madge A. Hubbard

RELEASE OF TAX LIEN

Filed this 19th day of

December, 1977 A. M.,

and proper entry made in Federal Tax Lien Record

TSP Book No. 1, page 22

Charles W. Cecil

Clerk (or Registrar).

DISTRICT: **Baltimore, Md.**

SERIAL NUMBER
76-3-105

RECEIVED
CLERK, CIRCUIT COURT
1977 DEC 19 AM 10:41
QUEEN ANNE'S COUNTY

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on **March 8th**, 19**76**, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER
Harle R. Jr. & Madge A. Hubbard

RESIDENCE
**RFD # 1 Box 400B
Chester, Md. 21619**

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12/31/73	8/26/74	214-26-0484	3,103.36

PLACE OF FILING
**Clerk of the Circuit Court
Queen Anne County, Centreville, Md.**

TOTAL \$ **3,103.36**

WITNESS my hand at **Baltimore, Maryland**, on this,
the **16th** day of **December**, 19 **77**

SIGNATURE


TITLE
Chief, Special Procedures Staff

NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT
Baltimore, Md.

SERIAL NUMBER
76-S-149

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER
Henry A. Rada Construction Co.

RESIDENCE
**P.O. Box 73
Grasonville, Md. 21638**

RECEIVED FOR RECORD
 QUEEN ANNE'S CO. MD.
 CLERK'S W. REC'D. CLERK
 1975 OCT -9 AM 9-47

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	12/31/74	9-08-75	52-0962353	1,817.73
941	3/31/75	9-15-75	"	1,218.35
941	6/30/75	9-15-75	"	76.41

PLACE OF FILING
**Clerk of the Circuit Court,
Queen Anne County, Centreville, Md. 21617**

TOTAL \$ **3,112.49**

WITNESS my hand at Easton, Maryland, on this,
the 8th day of October, 19 75

SIGNATURE
Richard P. Hubbard
Richard P. Hubbard

TITLE
Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 481

UNITED STATES

vs.

RELEASE OF TAX LIEN

Filed this 4th day of
Feb, 1982. 9:40 A M.,

and proper entry made in _____

_____ Book No. _____, page _____

Clerk (or Registrar).

DISTRICT
Baltimore, Md.

SERIAL NUMBER
76-S-149

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on October 9, 1975, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER
Henry A. Eada Construction Co.

RESIDENCE
**P.O. Box 73
Grasonville, Md. 21638**

481

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	12/31/74	9-08-75	52-0962353	1,617.73
941	3/31/75	9-15-75	"	1,218.35
941	6/30/75	9-15-75	"	76.41

DEPARTMENT OF THE TREASURY
 CLEARING UNIT
 1982 FEB -6 AM 9:40

PLACE OF FILING
**Clerk of the Circuit Court,
Queen Anne County, Centerville, MD, 21617**

TOTAL \$ **3,112.49**

WITNESS my hand at Baltimore, Maryland, on this,

the 3 day of February, 1982

SIGNATURE
Harvey R. Hammer
Harvey R. Hammer

TITLE
Chief, Special Procedures Staff pp

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

#481, #522, #551

Partial Release as to
Real property only.

DISTRICT OF COLUMBIA, MARYLAND STATE
CHIEF OF REAL ESTATE AND ELECTION
LOTS 2, 1, 3 OF E' 104 & 1, 3 OF E' BLOCK 1

33-V-588, 33-V-278, and 33-V-178

GREEN VINE COMPANY, DELAWARE

STATE OF THE DISTRICT OF COLUMBIA

AUG 16-78 A 928669 *****3.00

RECEIVED
CLERK, CIRCUIT COURT

1978 AUG 17 AM 10:32

QUEEN ANNE'S COUNTY

08-16-78

RS-0805323

10:07

08-16-78

RS-0805323

10:08

WHEREAS, the District Director of Internal Revenue has determined that the interest of the United States in the foregoing property, under and by virtue of its aforesaid tax lien, is now valueless;

NOW, THEREFORE, THIS INSTRUMENT WITNESSETH, That I, Gerald G. Portney

District Director of Internal Revenue at Baltimore, Maryland, charged by law with

the duty of collecting and enforcing the collection of internal revenue taxes due the United States, and charged with the assessment hereinbefore stated, do, pursuant to the provisions of section 6325(b)(2)(B), Internal Revenue Code of 1954, discharge the property heretofore described from the aforesaid tax lien, saving and reserving, however, the force and effect of said tax lien against and upon all other property and/or rights to property to which said lien is attached, wheresoever situated.

WITNESS my hand at Baltimore, Maryland

the 28th day of July, 1978.

SIGNATURE Gerald G. Portney

TITLE

Joanne Howard

Acting Chief, Special Procedures Staff

CERTIFICATE OF DISCHARGE OF PROPERTY FROM FEDERAL TAX LIEN

(Sec. 6325(b)(2)(B), Internal Revenue Code of 1954)

WHEREAS, Henry A. Rada Construction Company
 Of P.O. Box 272 - Main Street, City of Grasonville,
 County of Queen Anne, State of Maryland 21638

is indebted to the United States for unpaid internal revenue tax in the sum of Six Thousand Five Hundred
Fifty-Seven-----17/100 Dollars (\$ 6,557.17)

lawfully assessed, to wit:

CLASS OF TAX (Tax Return Form No.) (a)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	09-30-74	09-08-75	52-0962353	1,892.94
941	12-31-74	09-08-75	52-0962353	1,487.32
941	03-31-75	09-15-75	52-0962353	1,218.35
941	06-30-75	09-15-75	52-0962353	76.41
941	12-31-75	08-16-76	52-0962353	1,617.59
940	12-31-75	08-16-76	52-0962353	104.92
941	03-31-76	08-16-76	52-0962353	159.64
TOTAL				\$ 6,557.17

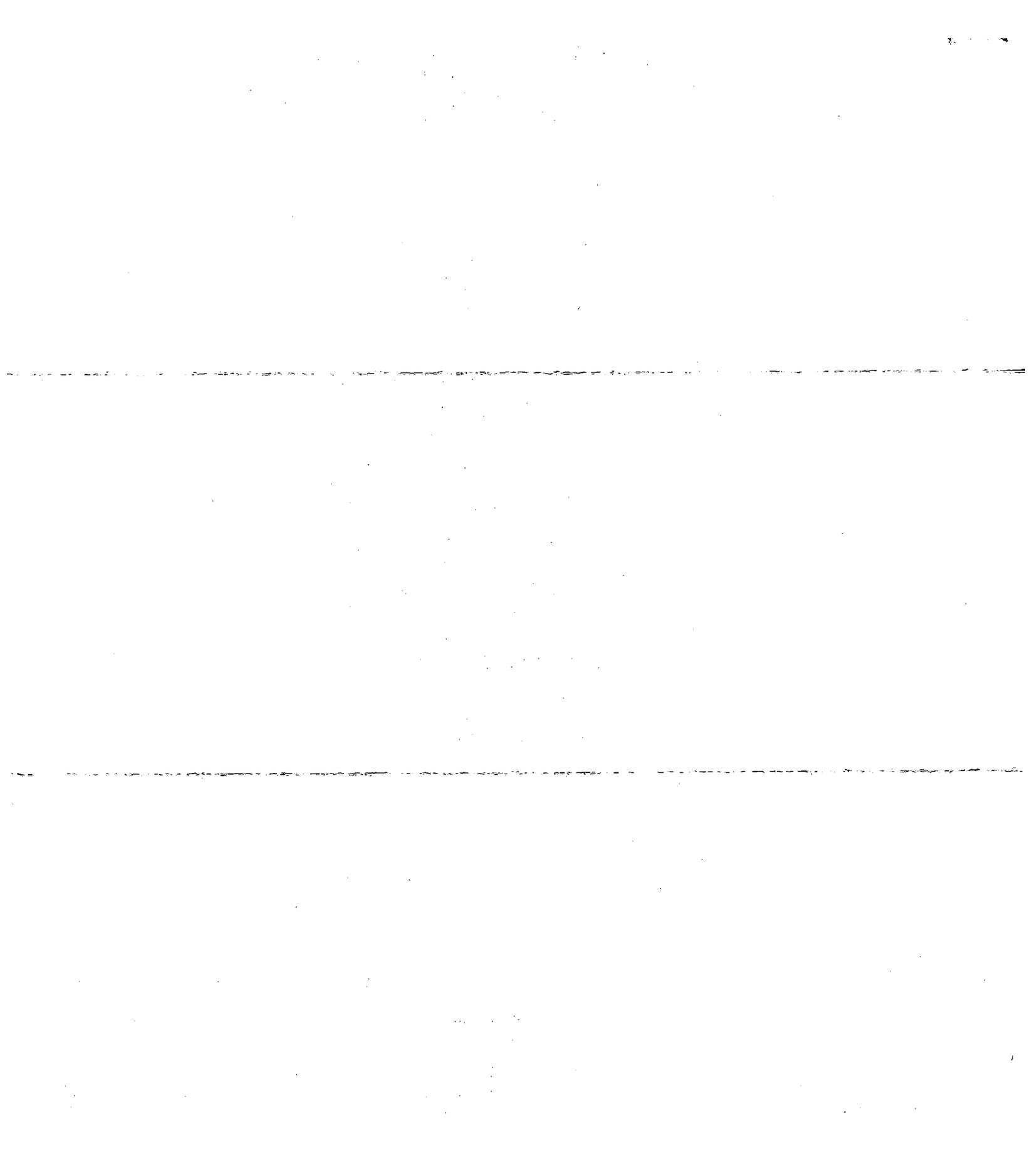
WHEREAS, to secure the collection of said tax, notice of the lien of the United States, attaching to all the
 property and rights to property of the said taxpayer on account of said tax indebtedness, was filed with the
Clerk of the Circuit Court----- for the
Queen Anne County, Maryland, and also with the -----

-----, in accordance with the provisions of law applicable thereto.

WHEREAS, the lien of the United States, Federal Number 77-A-286, 76-A-518, and 76-S-149, for said tax has attached to certain

property described as:

Lots 5, 1/2 of 6, Lot 7, 1/2 of 6, Block D,
 Chester River Beach, Fifth Election
 District, Grasonville, Maryland 21638.



No. 482

UNITED STATES

V.S.

Rieken Construction Co. Inc.
P.O. Box 129
Centreville, Md. 21617

NOTICE OF TAX LIEN

Filed this 9th day of October, 1975, at 9:48 a.m.
& recorded in TSP No. 1 folio 22
a Federal Tax Lien Record for
D.C. County Charles W. Ceal
Clerk (or Registrar).

FORM 668 (REV. 1-7-70)

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 thereof which meets the requirements of subsection (a) if such notice of lien is refilled in the office in which the prior notice of lien was filed; 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 or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) 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.

(b) PROTECTION FOR CERTAIN INTERESTS.—Even though notice of lien imposed by section 6321 has been filed, such notice shall not be valid— (1) PLACE FOR FILING NOTICE: FORM.— (A) Under State Laws.— (i) Real Property.—In the case of real property within the State (or the county or governmental subdivision), as designated by the laws of such State, in which the property is situated; and (ii) Personal Property.—In the case of personal property, whether tangible or intangible, within the State (or the county, or governmental subdivision), as designated by the laws of such State, in which the property 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 the 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 paragraph (1), 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 or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

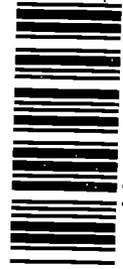
(g) REFLING OF NOTICE.—For purpose of this section— (1) GENERAL RULE.—Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refilled during the required refiling period shall be effective only— (A) if such notice of lien is refilled in the office in which the prior notice of lien was filed; 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 or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) 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 REFLING 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.

(3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY. (a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if— (1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; (2) Bond Accepted.—There is furnished to the Secretary or his delegate 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.



Lien # 482

Vertical stamp text: RECEIVED, OCT 10 1975, DISTRICT OF COLUMBIA, CLERK OF DISTRICT COURT

poration 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 or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFLING OF NOTICE.—For purpose of this section— (1) GENERAL RULE.—Unless notice of lien is refilled 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 refilled during the required refiling period shall be effective only—

(A) if such notice of lien is refilled in the office in which the prior notice of lien was filed; 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 or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) 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 REFLING 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.

(3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable;

(2) Bond Accepted.—There is furnished to the Secretary or his delegate 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.

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT

Baltimore, Md.

SERIAL NUMBER

76-S-148

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

Rieken Construction Co Inc.

RESIDENCE

**P.O. Box 129
Centreville, Md. 21617**

RECORD FOR
 QUEEN ANNE'S CO., MD.
 CHARLES W. DECOL, CLERK

1975 OCT -9 AM 9:48

RECEIVED FOR RECORD
 REGISTERED IN LIEN

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	6/30/74	9/23/74	52-0987293	1,003.29

PLACE OF FILING

**Clerk of the Circuit Court,
Queen Anne County, Centreville, Md. 21617**

TOTAL

\$ 1,003.29

WITNESS my hand at Easton, Maryland, on this,

the 8th day of October, 19 75

SIGNATURE

Richard P. Hubbard
Richard P. Hubbard

TITLE

Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

VS.

Patia A. Hammond

NOTICE OF TAX LIEN

Filed this 16th day of

Oct., 1975, at 1:28 p. m.

Recorded in Sub TSP #1 Vol 22, a Sub Tax Lien Record Book for Queen Anne Co.

Charles H. Cecil

Clerk (or Registrar).

CHAPTER 41 § 307 § 6701

FORM 668 (REV. 4-70)

1975 OCT 16 11:30

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 CREDITORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a mechanic's lien, or judgment lien creditor, thereof which meets the requirements of subsection (b).

(b) PROTECTION FOR CERTAIN INTERESTS.—Even though notice imposed by section 6321 has been filed, such notice shall not be valid—

(1) PLACE FOR FILING NOTICE: FORM.—

(A) Under State Laws.—

(i) Real Property.—In the case of real property within the State (or the county, or governmental subdivision), as designated by laws of such State, in which the property is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, within the State (or the county, or governmental subdivision), as designated by laws of such State, in which the property 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 the 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 paragraph (1), 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 cor-

poration 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 or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILEING OF NOTICE.—For purpose 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 such notice of lien is refiled in the office in which the prior notice of lien was filed; 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 or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) 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 REFILEING 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.

(4) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Internal Revenue.—The Secretary or his delegate 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 or his delegate 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.



Lien # 483

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT **BALTIMORE** SERIAL NUMBER **76-S-150**

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER **PORTIA A. HAMMOND**

RESIDENCE **Route 1 Box 224L
Queenstown, Maryland 21658**

RECEIVED FOR RECORDING
 & RECORDED IN MARYLAND
 1975 OCT 16 PM 1:29
 RECORD FOR
 QUEEN ANNES CO., MD.
 CHARLES W. GECIL, CLERK

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-71	04-23-73	217-44-1327	\$181.15
1040	12-31-72	05-12-75	217-44-1327	482.38

PLACE OF FILING **CLERK OF CIRCUIT COURT
FOR QUEEN ANNES COUNTY
CENTREVILLE, MARYLAND 21617** TOTAL \$ **663.53**

WITNESS my hand at **EASTON, MARYLAND**, on this,

the **15** day of **October**, 19 **75**

SIGNATURE *Betty H. Boy* for Swinford 19-20 **REVENUE OFFICER** TITLE

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 483

UNITED STATES

vs.

RELEASE OF TAX LIEN

Filed this 23rd day of

Apr., 19 80 M.,

and proper entry made in TSP

1 Book No. , page 22

Margaret M. Martin
Clerk (or Registrar).

DISTRICT
BALTIMORE

SERIAL NUMBER
76-S-150

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on October 16, 1975, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER
PORTIA A. HANCOCK

RESIDENCE
**Route 1 Box 224L
Queenstown, Maryland 21658**

FPL 483

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-71	04-23-73	217-44-1327	\$181.15
1040	12-31-72	05-12-75	217-44-1327	482.38

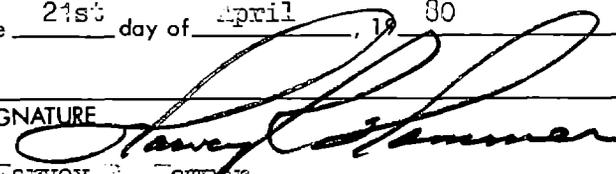
RECEIVED
 APR 23 1975
 BALTIMORE COUNTY

PLACE OF FILING
**CLERK OF CIRCUIT COURT
FOR QUEEN ANNES COUNTY
CENTREVILLE, MARYLAND 21617**

TOTAL \$ **663.53**

WITNESS my hand at Baltimore, Maryland 21203, on this,

the 21st day of April, 1980

SIGNATURE

Harvey H. Hammer

TITLE
Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 484

UNITED STATES

VS.

Paul A. Field Jr.
Mary L. Field

NOTICE OF TAX LIEN

Filed this 24th day of

October, 1975, at 10:33 a.m.
& recorded in TSP No. 1, folios 2, a Federal Tax Lien for 2a County.
Charles St. Cecil
Clerk (or Registrar).

FORM 668 (REV. 12-74)

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 LIEN CREDITORS.—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of security interest, mechanic's lienor, or judgment creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

(b) PROTECTION FOR CERTAIN LIENS EVEN THOUGH NOTICE FILED.—Even though a lien imposed by section 6321 has been filed, a lien shall not be valid—

(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, whether tangible or intangible, 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
(ii) Personal Property.—In the case of personal property, whether tangible or intangible, 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 the 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 paragraph (1), 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 or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILEING OF NOTICE.—For purpose 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 such notice of lien is refiled in the office in which the prior notice of lien was filed; 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 or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) 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 REFILEING 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.

(i)(3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(e) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable;

(2) Bond Accepted.—There is furnished to the Secretary or his delegate 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.



Lien # 484

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT Baltimore SERIAL NUMBER 76-0-478

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

RECEIVED FOR RECORD
 RECORDED IN LIEN 7370
 1975 OCT 24 AM 10:33
 RECORD FOR
 QUEEN ANNE'S CO., MD.
 CHARLES W. CECIL, CLERK

NAME OF TAXPAYER
Paul A & Mary L Fuld Jr

RESIDENCE
Rt 1 Box 68
Stevensville, Maryland 21666

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-73	06-03-74	220-24-0850	\$ 42.67
"	12-31-74	09-01-75	"	\$929.17

PLACE OF FILING Clerk of the Circuit Court of Queen Anne County
Centreville, Maryland 21617 TOTAL \$ 971.84

IMF 7534 bk

WITNESS my hand at Baltimore, Maryland, on this,

the 22nd day of October, 19 75

SIGNATURE *R.D. Walsh* TITLE Chief, Office Branch

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-1, 125.)

No. 484

UNITED STATES

VS.

*Paul A. Fuld Jr.
Mary L. Fuld*

RELEASE OF TAX LIEN

Filed this 4th day of

May, 19 76 11:10 A.M.,

and proper entry made in TSP ~~RA~~

Book No. 1, page 22

*Federal Tax Lien Record for
J.A.C. Charles W. Cecil*

Clerk (or Registrar).

RECEIVED FOR RECORDING

FILED IN RECORDS SECTION

Form 668 (REV. 12-74)	DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN	<i>For Optional Use By Recording Office</i>
DISTRICT Baltimore	SERIAL NUMBER 76-0-478	
<p>I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on October 24th, 19 75, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.</p>		
NAME OF TAXPAYER Paul A & Mary I Fuld Jr		
RESIDENCE Rt 1 Box 68 Stevensville, Maryland 21666		

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-73	06-03-74	220-24-0850	\$ 42.67
"	12-31-74	09-01-75	"	\$929.17
PLACE OF FILING Clerk of the Circuit Court of Queen Anne County Centreville, Maryland 21617				TOTAL \$ 971.84

WITNESS my hand at Baltimore, Maryland, on this,

the 30th day of April, 19 76

SIGNATURE 	TITLE Chief, Special Procedures Staff
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-1, 125.)

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT
Baltimore, Md.

SERIAL NUMBER
76-S-214

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

RECEIVED FOR RECORDS
& RECORDED IN LIEU
1975 NOV -5 AM 9:30
RECORDED FOR
QUEEN ANNE'S CO., MD.
CHARLES W. GECIL, CLERK

NAME OF TAXPAYER
Rieken Construction Co.

RESIDENCE
**P.O. Box 129
Centreville, Md. 21617**

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	6/30/75	10/06/75	52-0987293	5,693.37

PLACE OF FILING
**Clerk of the Circuit Court,
Queen Anne County, Centreville, Md. 21617**

TOTAL \$ **5,693.37**

WITNESS my hand at Easton, Maryland, on this,

the 4th day of November 19 75

SIGNATURE
Richard P. Hubbard
Richard P. Hubbard

TITLE
Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 485

UNITED STATES

Vs.

RELEASE OF TAX LIEN

Filed this 3rd day of
Feb, 1982, 10:25 A.M.,
and proper entry made in TSP #1
Book No. 1, page 24

Marguerite M. Martin
Clerk (or Registrar).

DISTRICT Baltimore, Md. SERIAL NUMBER 76-S-214

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on November 5, 1975, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER
Rieken Construction Co.

RESIDENCE
P.O. Box 129
Centreville, Md. 21617

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
<u>941</u>	<u>6/30/75</u>	<u>10/06/75</u>	<u>52-0987293</u>	<u>5,693.37</u>

FEDERAL TAX LIEN
 CLEARED
 1982 FEB -3 AM 10:25
 COLLECTION SERVICE

PLACE OF FILING
Clerk of the Circuit Court,
Queen Anne County, Centreville, Md. ~~21617~~ 21617

TOTAL \$ 5,693.37

WITNESS my hand at Baltimore, MD, on this,

the 1 day of February, 19 82

SIGNATURE Harvey R. Hammer TITLE Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)
M.W.

UNITED STATES

V.S.

Rudolph C. Cream

NOTICE OF TAX LIEN

Filed this 18th day of

November, 1975, at 12:12 p. m.
*to Recorded in TSPH1 Folio 24
a Federal Tax Lien Record Book
for Q.A.'s Co.*

Charles W. Cecil
Clerk (or Registrar).

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 be valid as against any purchaser, holder of a security mechanic's lienor, or judgment lien creditor until thereof which meets the requirements of subsection (b) filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS THOUGH NOTICE FILED.—Even though notice of lien imposed by section 6321 has been filed, such lien shall not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, whether tangible or intangible, in any office within the State (or the county, or 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 any 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 the 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 paragraph (1), 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 cor-

poration 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 (e) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose 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 such notice of lien is refiled in the office in which the prior notice of lien was filed; 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 or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) 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 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.

(3) DISCLOSURE OF AMOUNT OF OUTSTANDING.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to disclose by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable;

(2) Bond Accepted.—There is furnished to the Secretary or his delegate 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.



Lien # 486

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT **BALTIMORE** SERIAL NUMBER **76 - 8 - 159**

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER **RUDOLPH C. GREEN**
RESIDENCE **CHESTER, MARYLAND 21619**

RECEIVED FOR RECORD
& RECORDED IN LIEN
FILED
1975 NOV 18 PM 12:12
RECORD FOR
QUEEN ANNE'S CO., MD.
CHARLES W. GECHEL, CLERK

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-73	06-10-74	218-48-8350	385.03

PLACE OF FILING **Clerk of the Court, Queen Anne County
Centerville, Maryland** TOTAL \$ **385.03**

WITNESS my hand at **EASTON, MARYLAND**, on this,
the **3rd** day of **NOVEMBER**, 19 **75**

SIGNATURE *Philip G. Shaper* TITLE **REVENUE OFFICER**
Philip G. Shaper

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 486

UNITED STATES

vs.

RELEASE OF TAX LIEN

Filed this 24th day of
Sept, 19 81 M.,

and proper entry made in _____

_____ Book No. _____, page _____

Clerk (or Registrar).

DISTRICT **BALTIMORE** SERIAL NUMBER **76 - S - 159**

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on November 18, 1975, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER
RUDOLPH C. GREEN

RESIDENCE
CHESTER, MARYLAND 21619

RECEIVED
 CLERK OF COURT
 1981 SEP 24 AM 10:03
 QUEEN ANNE'S COUNTY

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-73	06-10-74	218-48-8350	385.03

PLACE OF FILING
**Clerk of the Court, Queen Anne County
Centerville, Maryland** TOTAL \$ **385.03**

WITNESS my hand at Baltimore, Maryland, on this,
the 17 day of September 81

SIGNATURE *Harvey K. Hammer* TITLE **Chief, Special Procedures Staff**
Harvey K. Hammer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

V.S.

*Donald M. Crosshew
Crosshew Construction
Co.*

NOTICE OF TAX LIEN

Filed this 1st day of

*December, 1975, at 9:43 a.m.
& recorded in TSPM, Volume
a Federal Tax Lien Record
for D.C. County
Chas. W. Cecil
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 security interest, mechanic's lienor, or judgment lienor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS EVEN THOUGH NOTICE FILED.—Even though a lien imposed by section 6321 has been filed, the lien shall not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, one office within the State (or the county, or other governmental subdivision), as designated by the laws of the 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 the 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 paragraph (1), 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 or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILEING OF NOTICE.—For purpose 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 such notice of lien is refiled in the office in which the prior notice of lien was filed; 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 or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) 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 REFILEING PERIOD.—In the case of a 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.

(i)(3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate 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 or his delegate 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.



DISTRICT Baltimore SERIAL NUMBER 76-0-927

RECEIVED FOR RECORD & RECORDED IN BOOK 752 FOLIO 24
 1975 DEC -1 AM 9:43
 RECORD FOR QUEEN ANNE'S CO., MD. CHARLES W. CECIL, CLERK

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER
Donald M. Cronshaw

RESIDENCE
Cronshaw Construction Company
 Centreville, Maryland 21617

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	9-30-74	8-15-75	52-0937865	\$5,507.65

PLACE OF FILING
Clerk of the Circuit Court of Queen Anne County
 Centreville, Maryland TOTAL \$5,507.65

BMF 7539 ra

WITNESS my hand at Baltimore, Maryland, on this,

the 25th day of November, 1975

SIGNATURE D Walsh TITLE Chief, Office Branch

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-1, 125.)

No. 487

UNITED STATES

VS.

Ronald M. Cronshaw

RELEASE OF TAX LIEN

Filed this 16th day of Dec., 1981, 9:37 A.M.

and proper entry made in _____
Book No. _____, page _____

Clerk (or Registrar).

DISTRICT **Baltimore** SERIAL NUMBER **76-0-927**

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on **December 1**, 19**75**, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER **Donald M. Cronshaw**

RESIDENCE **Cronshaw Construction Company
Centreville, Maryland 21617**

RECEIVED
 BALTIMORE COUNTY
 RECORDS
 JAN 14 1976

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	9-30-74	8-15-75	52-0937865	\$5,507.65

PLACE OF FILING **Clerk of the Circuit Court of Queen Anne County
Centreville, Maryland** TOTAL **\$5,507.65**

WITNESS my hand at **Baltimore, MD**, on this

the **8** day of **December**, 19 **81**

SIGNATURE *Harvey R. Hammer* TITLE **Chief, Special Procedures Staff**

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-1, 125.)

UNITED STATES

V.S.

James E. Eckman

NOTICE OF TAX LIEN

Filed this 9th day of

December, 1975 at 9:20 a.m. & recorded in T.S.D. No. 1, July 24, 1974 in Federal Tax Lien Record for said County.

Charles H. Cecil Clerk (or Registrar).

18 3.00

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 security interest, mechanic's lienor, or judgment lienor, until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS EVEN THOUGH NOTICE FILED.—Even though a lien imposed by section 6321 has been filed, the lien shall not be valid—

(f) PLACE FOR FILING NOTICE: FDRM.—

(1) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.— (i) Real Property.—In the case of real property, one office within the State (or the county, or other governmental subdivision), as designated by the laws of the State, in which the property subject to the lien is situated.

(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.

(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 the 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 paragraph (1), 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 (e) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose 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 such notice of lien is refiled in the office in which the prior notice of lien was filed; 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 or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in 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 a 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.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING TAX LIEN.—If a notice of lien has been filed pursuant to section (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate 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 or his delegate 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.

Form 668 (REV. 12-74) DEPARTMENT OF THE TREASURY-INTERNAL REVENUE SERVICE
NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT SERIAL NUMBER
 Baltimore 76-B-16-261

For Optional Use By Recording Office

RECEIVED FOR RECORD & RECORDED IN LIBER VOLUME 1014

1975 DEC -9 AM 9:20

RECORD FOR QUEEN ANNE'S CO. MD. CHARLES W. DEWILL, CLERK

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER
 James E. Eckman

RESIDENCE
 P.O. Box 55
 Stevensville, MD 21666

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-72	09-01-75	214-38-7719	1,655.37
1040	12-31-73	08-18-75	214-38-7719	221.99
1040	12-31-74	09-08-75	214-38 7719	929.71

PLACE OF FILING

CLERK OF THE CIRCUIT COURT OF QUEEN ANNE COUNTY
 CENTREVILLE, MARYLAND

TOTAL \$ 2,807.07

WITNESS my hand at BALTIMORE, MARYLAND, on this, the 5th day of December, 19 75

SIGNATURE *Isaac Litt* TITLE
 Isaac Litt Acting Group Manager

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-1, 125.)

No. 488

UNITED STATES

VS.

James E. Eckman

RELEASE OF TAX LIEN

Filed this 26th day of

April, 1979 10:48 AM,

and proper entry made in TSP #1

Book No. TSP #1, page 24.

Marguerite W. Newken
Clerk (or Registrar).

DISTRICT Baltimore SERIAL NUMBER 76-B-16-261

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on December 5, 1975, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

CLERK OF THE CIRCUIT COURT OF QUEEN ANNE'S COUNTY
 1979 APR 23 AM 10:48
 488

NAME OF TAXPAYER
James E. Eckman

RESIDENCE
P.O. Box 55
Stevensville, MD 21666

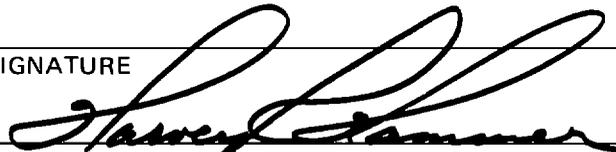
KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-72	09-01-75	214-38-7719	1,655.37
1040	12-31-73	08 18-75	214-38-7719	221.99
1040	12-31-74	09 08-75	214-38 7719	929.71

PLACE OF FILING
CLERK OF THE CIRCUIT COURT OF QUEEN ANNE COUNTY
CENTREVILLE, MARYLAND

TOTAL \$ 2,807.07

WITNESS my hand at Baltimore, Maryland, on this,

the 25th day of April, 19 79

SIGNATURE  TITLE Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-1, 125.)

UNITED STATES

vs.

*Raymond P. Margaret
Burner*

NOTICE OF TAX LIEN

Filed this 10th day of

December, 1975, at 3:06 p.m.
*Recorded in TSP vol 1 date 2/4
a Federal Tax Lien Record for
Queen Anne's Co.
Charles H. Cecil
Clerk (or Registrar).*

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 LIENHOLDERS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security mechanic's lienor, or judgment lien creditor unless thereof which meets the requirements of subsection (b) have been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS.—THOUGH NOTICE FILED.—Even though notice of lien imposed by section 6321 has been filed, such lien shall not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, whether tangible or intangible, in the 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 the 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 the 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 paragraph (1), 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 cor-

poration 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 (e) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILEING OF NOTICE.—For purpose 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 refilled during the required refiling period shall be effective only—

(A) if such notice of lien is refilled in the office in which the prior notice of lien was filed; 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 or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) 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 REFILEING PERIOD.—In the case of a 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.

(3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—

If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to disclose by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate 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 or his delegate 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.



NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT
BALTIMORE, MARYLAND

SERIAL NUMBER
76-S-231

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER
**RAYMOND P. & MARGARET BUNNER
PO BOX 162**

RESIDENCE
WYE MILLS, MARYLAND 21679

RECEIVED FOR RECORD
& RECORDED IN LIBER
NO. 10110
1975 DEC 10 PM 3:06
RECORD FOR
QUEEN ANNES CO., MD.
CHARLES W. CECIL, CLERK

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-74	06-23-75	219-34-5897	\$397.13

PLACE OF FILING
**CLERK OF THE CIRCUIT COURT
FOR QUEEN ANNES COUNTY
CENTREVILLE, MARYLAND 21617**

TOTAL \$ **397.13**

WITNESS my hand at EASTON, MARYLAND, on this,

the 9th day of December, 1975

SIGNATURE
Deey H. Boy
for Swinford

TITLE
REVENUE OFFICER

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, L.B. 1950-51, 125.)

No. 489

UNITED STATES

vs.

*Raymond P &
Margaret Buxner*

RELEASE OF TAX LIEN

Filed this _____ day of

_____, 19____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

Clerk (or Registrar).

RECORDED & INDEXED

JAN 10 1970

668

DISTRICT **BALTIMORE, MARYLAND** SERIAL NUMBER **76-S-231**

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on December 10, 1975, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER **RAYMOND P. & MARGARET BUENER
PO BOX 162**

RESIDENCE **WYE MILLS, MARYLAND 21679**

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-74	06-23-75	219-34-5897	\$397.13
PLACE OF FILING			TOTAL	\$ 397.13
CLERK OF THE CIRCUIT COURT FOR QUEEN ANNES COUNTY CENTREVILLE, MARYLAND 21617				

**RECEIVED
CLERK. CIRCUIT COURT
1977 JUN - 1 AM 9:48
QUEEN ANNES COUNTY**

WITNESS my hand at Baltimore, Maryland, on this, the 31st day of May, 1977

SIGNATURE TITLE **Chief, Special Procedures Staff**

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

VS.

Donald & Joan Anthony

NOTICE OF TAX LIEN

Filed this 10th day of

December, 1975, at 2:06 p.m.

*& recorded in TSP No 1 folio 24
in Federal Tax Lien Record for
Queen Anne's Co.
Charlottesville*

Charles Cecil
Clerk (or Registrar).

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 CREDITORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a mechanic's lien, or judgment lien creditor thereof which meets the requirements of subsection (b) filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS.—Even though notice imposed by section 6321 has been filed, such notice shall not be valid—

(1) PLACE FOR FILING NOTICE: FORM.—

(A) Place For Filing.—The notice referred to in section (a) shall be filed—

(i) Under State Laws.—

(i) Real Property.—In the case of real property within the State (or the county or governmental subdivision), as designated by 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, situated within the State (or the county, or governmental subdivision), as designated by 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 the 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 paragraph (1), 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 cor-

poration 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 (e) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILEING OF NOTICE.—For purpose 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 such notice of lien is refiled in the office in which the prior notice of lien was filed; 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 or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) 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 REFILEING 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.

(3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate 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 or his delegate 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.



Lien # 490

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT **BALTIMORE, MARYLAND** SERIAL NUMBER **76-S-230**

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER
DONALD & JOAN ANTHONY

RESIDENCE
GRASONVILLE, MARYLAND 21638

RECORDED FOR RECORD
RECORDED IN LIBER
FOLIO
1975 DEC 10 PM 3:06
QUEEN ANNES CO.-MD.
CHARLES W. CECIL, CLERK

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-70	05-21-71	214-32-2233	19.87
1040	12-31-71	05-29-72	214-32-2233	161.75
1040	12-31-74	06-16-75	214-32-2233	168.75

PLACE OF FILING **CLERK OF THE CIRCUIT COURT
FOR QUEEN ANNES COUNTY
CENTREVILLE, MARYLAND 21617** TOTAL \$ **350.37**

WITNESS my hand at **EASTON, MARYLAND**, on this,
the **9th** day of **December**, 19 **75**

SIGNATURE *Ray M. Boy* for Swinford TITLE **REVENUE OFFICER**

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51; 125.)

No. _____

UNITED STATES

Discontinued
1970 U.S.

RELEASE OF TAX LIEN

Filed this 2nd day of

April, 1976 M.,

and proper entry made in TSD#1

Federal Tax Lien

Book No. _____, page 24

Chas. St. Cecil

Clerk (or Registrar).

Bellevue, Wash. 98005

APR 29 1976

Office of District Administrator

DISTRICT **BALTIMORE, MARYLAND** SERIAL NUMBER **76-S-230**

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on **December 10th**, 19**75**, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER **DONALD & JOAN ANTHONY**

RESIDENCE **GEASONVILLE, MARYLAND 21638**

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-70	05-21-71	214-32-2233	19.87
1040	12-31-71	05-29-72	214-32-2233	161.75
1040	12-31-74	06-16-75	214-32-2233	168.75

PLACE OF FILING **CLERK OF THE CIRCUIT COURT FOR QUEEN ANNES COUNTY CENTREVILLE, MARYLAND 21617** TOTAL \$ **350.37**

WITNESS my hand at **Baltimore, Maryland**, on this,

the **31st** day of **March**, 19**76**

SIGNATURE *James Hammer* TITLE **Chief, Special Procedures Staff**

(None Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

VS.

William R. Wallbert

NOTICE OF TAX LIEN

Filed this 10th day of

December, 1975, at 3:07 p.m.

*Recorded in TSP vol 1 folio 24
a Federal Tax Lien Record for
Queen Anne's Co.
Charlottesville*

Clerk (or Registrar).

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 or thereof which meets the requirements of subsection (b) filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS THOUGH NOTICE FILED.—Even though notice imposed by section 6321 has been filed, such notice shall not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property within the State (or the county, governmental subdivision), as designated by laws of such State, in which the property the lien is situated; and

(ii) Personal Property.—In the case of property, whether tangible or intangible, in which 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 district in which the property subject to the 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 paragraph (1), 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 cor-

poration 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 or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REILING OF NOTICE.—For purpose 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 such notice of lien is refiled in the office in which the prior notice of lien was filed; 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 or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) 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 REILING 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.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING EN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable;

(2) Bond Accepted.—There is furnished to the Secretary or his delegate 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.



NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT **Baltimore**

SERIAL NUMBER **10-5-232**

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

William R. Walbert

RESIDENCE

Grasonville, Md. 21638

RECEIVED FOR RECORD
 & RECORDED IN LIEN
 NO. 10-5-232
 1975 DEC 10 PM 3:07
 QUEEN ANNES CO., MD.
 CHARLES W. CEDIL CLERK

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	7412	09-01-75	52-0975593	\$3278.94

PLACE OF FILING

**CLERK OF THE CIRCUIT COURT
FOR QUEEN ANNES COUNTY
CENTREVILLE, MARYLAND 21617**

TOTAL

\$ 3278.94

EASTON, MARYLAND

WITNESS my hand at _____, on this,

the 10th day of December, 19 75

SIGNATURE

William R. Walbert for R. Ruck

TITLE

REVENUE OFFICER

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 491

UNITED STATES

vs.

RELEASE OF TAX LIEN

Filed this 9th day of Feb, 1982, 9:07 A.M.,

and proper entry made in _____

Book No. _____, page _____

Clerk (or Registrar).

DISTRICT **Baltimore**

SERIAL NUMBER **70-5-232**

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on **December 10**, 19**75**, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

William R. Walbert

RESIDENCE

Grasonville, Md. 21638

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	7412	09-01-75	52-0975593	\$3278.94
PLACE OF FILING CLERK OF THE CIRCUIT COURT FOR QUEEN ANNES COUNTY CENTREVILLE, MARYLAND 21617				TOTAL \$ 3278.94

WITNESS my hand at Baltimore, MD, on this,

the 5 day of February, 1982

SIGNATURE

Harvey R. Hammer
Harvey R. Hammer

TITLE

Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

M.W.

UNITED STATES

VS.

William R. Walbert

NOTICE OF TAX LIEN

Filed this 19th day of

December, 1975, at 9:41 a.m., & recorded in Tax & Lien Record for D.C. County. Chas. H. Cecil

Clerk (or Registrar).

FORM 668 (REV. 1-70)

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 LIENORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security mechanic's lien, or judgment lien creditor of such property if the requirements of subsection (b) have been met.

(b) PROTECTION FOR CERTAIN INTERESTS.—THOUGH NOTICE FILED.—Even though notice imposed by section 6321 has been filed, such notice shall not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property situated within the State (or the county, 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, if situated 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 the 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 paragraph (1), 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.

poration 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 or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose 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 such notice of lien is refiled in the office in which the prior notice of lien was filed; 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 or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) 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.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate 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 or his delegate 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.



Lien # 492

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT **Baltimore**

SERIAL NUMBER **76-S-239**

RECEIVED FOR RECORD
& RECORDED IN LIEG *TSP*
FOLIO *24*

1975 DEC 19 AM 9:41
Federal
Walden RECORD FOR
QUEEN ANNE'S CO., MD.
CHARLES W. CECIL, CLERK

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER **William R. Walbert**
Contractor

RESIDENCE **Grasonville, Md. 21638**

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	7503	10/20/75	52-0975593	1634.71
940	7412	10/13/75	52-0975593	166.40
2290	7606	12/18/75	52-0975593R	160.79

PLACE OF FILING **CLERK OF THE CIRCUIT COURT
FOR QUEEN ANNES COUNTY
CENTREVILLE MARYLAND 21617**

TOTAL \$ **1961.90**

WITNESS my hand at EASTON, MARYLAND, on this,

the 18th day of Dec., 19 75

SIGNATURE *William R. Ruck* for **R. Ruck**

TITLE **REVENUE OFFICER**

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 492

UNITED STATES

v.s.

RELEASE OF TAX LIEN

Filed this 5th day of
Feb, 1982 8:53 A.M.,

and proper entry made in _____

Book No. _____, page _____

Clerk (or Registrar).

DISTRICT

SERIAL NUMBER

Baltimore

76-8-239

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(o), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on **December 19**, 19**75**, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER **William R. Walbert**
Contractor

RESIDENCE **Grasonville, Md. 21638**

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	7508	10/20/75	52-0975593	1634.71
940	7412	10/13/75	52-0975593	166.40
2290	7606	12/18/75	52-0975593R	160.79

CLERK OF THE CIRCUIT COURT
 FOR QUEEN ANNES COUNTY
 CENTREVILLE MARYLAND 21617
 1982 FEB - 5 AM 6:59

PLACE OF FILING **CLERK OF THE CIRCUIT COURT
FOR QUEEN ANNES COUNTY
CENTREVILLE MARYLAND 21617**

TOTAL \$ **1961.90**

WITNESS my hand at Baltimore, MD, on this,

the 3 day of February, 19 82

SIGNATURE *Harvey R. Hammer*
Harvey R. Hammer

TITLE **Chief, Special Procedures Staff**

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

VS.

Ricken Construction Co

NOTICE OF TAX LIEN

Filed this 23rd day of

*December, 1975 at 1:26 P.M.
x recorded in TS #1, folios 4
a Federal Subdivided Record
for SA's County.*

Chas. C. Coyle
Clerk (or Registrar).

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 be valid as against any purchaser, holder of a security mechanic's lienor, or judgment lien creditor of the taxpayer if the requirements of subsection (b) are met.

(b) PROTECTION FOR CERTAIN INTERESTS.—If a notice of lien filed under section 6321 has been filed, such notice shall be valid—

(1) PLACE FOR FILING NOTICE: FORM.—

(A) Place For Filing.—The notice referred to in section (a) shall be filed—

(i) Under State Laws.—

(i) Real Property.—In the case of real property within the State (or the county, governmental subdivision), as designated in 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, within the State (or the county, or other governmental subdivision), as designated in 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 the 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 paragraph (1), 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.

poration 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 or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(e) REILING OF NOTICE.—For purpose 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 such notice of lien is refiled in the office in which the prior notice of lien was filed; 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 or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) 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 REILING PERIOD.—In the case of a 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.

(4) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide, by regulations to the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate 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 or his delegate 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.



Lien # 493

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT
Baltimore, Md.

SERIAL NUMBER
76-S-269

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

RECEIVED FOR RECORD
& RECORDED IN USER FILE
NO. 24-10-24
1975 DEC 23 PM 1:26
RECORDED FOR
QUEEN ANNES CO., MD.
CHARLES W. CROLL, CLERK

NAME OF TAXPAYER
Rieken Construction Co.

RESIDENCE
P.O. Box 129
Centreville, Md. 21617

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	3-31-75	6/09/75	52-0987293	230.50

PLACE OF FILING
Clerk of the Circuit Court,
Queen Anne County, Centreville, Md. 21617

TOTAL \$ 230.50

WITNESS my hand at Easton, Maryland, on this,
the 22nd day of December, 1975

SIGNATURE
Richard P. Hubbard
Richard P. Hubbard

TITLE
Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 493

UNITED STATES

vs.

RELEASE OF TAX LIEN

Filed this _____ day of

_____, 19____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

Clerk (or Registrar).

DISTRICT

Baltimore, Md.

SERIAL NUMBER

76-S-269

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on December 23, 1975, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

Rieken Construction Co.

RESIDENCE

**P.O. Box 129
Centreville, Md. 21617**

1981 JUL 22 AM 9 53
 CLERK OF THE CIRCUIT COURT
 QUEEN ANNE COUNTY

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	3-31-75	6/09/75	52-0987293	230.50

PLACE OF FILING

**Clerk of the Circuit Court,
Queen Anne County, Centreville, Md. 21617**

TOTAL \$ **230.50**

WITNESS my hand at Baltimore, Maryland, on this
 the 16th day of July, 1981

SIGNATURE

Harvey R. Hammer
Harvey R. Hammer

TITLE

Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

V.S.

*Vasilios
Psaronakis*

NOTICE OF TAX LIEN

Filed this 22nd day of

January, 1976, at 9:59 A.M.
Recorded with No. 1
folio 24 of the sub
then Record for sd County
Charles H. Cecil
Clerk (or Registrar).

FORM 66B (REV. 1-70)

3.00 Pd.

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 mechanic's lienor, or judgment lien creditor unless thereof which meets the requirements of subsection (b) filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTEREST: THOUGH NOTICE FILED.—Even though notice of imposed by section 6321 has been filed, such I not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real pro one office within the State (or the county, governmental subdivision), as designated laws of such State, in which the property su the lien is situated; and

(ii) Personal Property.—In the case of property, whether tangible or intangible, in fice within the State (or the county, or other mental subdivision), as designated by the such State, in which the property subject to is situated; or

(B) With Clerk Of District Court.—In the office clerk of the United States district court for the judicial district in which the property subject to the 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 paragraph (1), 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 cor-

poration 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 or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILEING OF NOTICE.—For purpose 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 such notice of lien is refiled in the office in which the prior notice of lien was filed; 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 or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) 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 REFILEING PERIOD.—In the case of notice of lien, the term "required refiling period" ans—

(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.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING N.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to vide by regulations the extent to which, and the cons bns under which, information as to the amount of the standing obligation secured by the lien may be ds-ed.

6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate 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 or his delegate 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.



NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT Baltimore, Md. SERIAL NUMBER 76-S-276

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

RECEIVED FOR RECORD & RECORDED IN BOOK 7552 FOLIO 276
 1976 JAN 22 AM 9 50
 CLERK OF THE CIRCUIT COURT
 QUEEN ANNE'S CO., MD.
 CHARLES W. DECK, CLERK

NAME OF TAXPAYER Vasilios Psaromatis
 RESIDENCE U S Painting Co
Rte 1 Box 67 Bayside Drive
Stevensville, Md. 21666

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	12-31-74	6-09-75	11 -11-2118995	412.87
941	03-31-75	6-09-75	11-2118995	2,191.01

PLACE OF FILING Clerk of the Circuit Court
Queen Anne County, Centreville, Md. 21617 TOTAL \$2,603.88

WITNESS my hand at Easton, Maryland, on this,

the 21st day of January, 19 76

SIGNATURE Richard P. Hubbard TITLE Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 494

UNITED STATES

vs.

RELEASE OF TAX LIEN

Filed this _____ day of

_____, 19____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

Clerk (or Registrar).

DISTRICT

Baltimore, Md.

SERIAL NUMBER

76-9-276

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on January 22nd, 1976, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

Vasilios Psaromatis

RESIDENCE

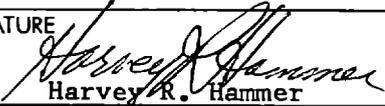
**U 3 Painting Co
Rte 1 Box 67 Bayside Drive
Stevensville, Md. 21666**

1981 JUL 17 AM 10:35
 CLERK OF THE CIRCUIT COURT
 QUEN ANNE COUNTY

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	12-31-74	6-09-75	EE-11-2118995	412.87
941	03-31-75	6-09-75	11-2118995	2,191.01
PLACE OF FILING				
Clerk of the Circuit Court Queen Anne County, Centreville, Md. 21617				TOTAL \$2,603.88

WITNESS my hand at Baltimore, Maryland, on this,

the 14th day of July, 19 81

SIGNATURE  Harvey R. Hammer	TITLE Chief, Special Procedures Staff
--	---

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

VS.

Howard E. Rupp
Mary E. Rupp

NOTICE OF TAX LIEN

Filed this 22nd day of

January, 1976 at 2:05 P.M.
Recorded in 1544, Folio 24
of the Public Record
for said County.
Charles H. Cecil

Clerk (or Registrar).

18
3.00

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 LIENITORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until the date of the filing of the notice of lien in the State in which the property is located.

(b) PROTECTION FOR CERTAIN INTERESTS THROUGH NOTICE FILED.—Even though notice of lien imposed by section 6321 has been filed, such lien shall not be valid—

(1) PLACE FOR FILING NOTICE: FORM.—

(A) Place For Filing.—The notice referred to in section (a) shall be filed—

(i) Under State Laws.—

(A) Real Property.—In the case of real property situated 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

(B) Personal Property.—In the case of personal property, whether tangible or intangible, in which the property is situated 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

(C) 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 the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(D) 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 paragraph (1), 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 cor-

poration 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 or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REILING OF NOTICE.—For purpose 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 such notice of lien is refiled in the office in which the prior notice of lien was filed; 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 or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) 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 REILING PERIOD.—In the case of 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.

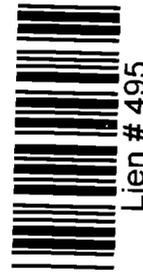
(4) DISCLOSURE OF AMOUNT OF OUTSTANDING TAX.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate 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 or his delegate 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.



NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT
Baltimore

SERIAL NUMBER
76-8-278

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER
Howard W. & Mary E. Rupp

RESIDENCE
**Rt. 1 Box 577
Chester, Md. 21619**

1976 JAN 22 PM 2:05
RECORDED IN LIBRARY 27552
FOLIO 22
RECORDED FOR
QUEEN ANNES CO., MD
CHARLES W. GEOR, CLERK

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-74	5-26-75	216-32-3596	\$880.65
PLACE OF FILING CLERK OF THE CIRCUIT COURT FOR QUEEN ANNES COUNTY CENTREVILLE, MD. 21617				TOTAL \$ 880.65

WITNESS my hand at Easton, Md, on this,
the 22nd day of January, 19 76

SIGNATURE Benny M. By TITLE Revenue Officer
for R. Ruck

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 495

UNITED STATES

v.s.

RELEASE OF TAX LIEN

Filed this 2nd day of

February, 1976 11:30 A.M.,

and proper entry made in TSP #

Book No. 1, page 24

Charles W. Cecil
Clerk (or Registrar).

DISTRICT

Baltimore

SERIAL NUMBER

76-5-278

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(o), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on January 22, 1976, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

Howard W. & Mary E. Rupp

RESIDENCE

**Rt. 1 Box 577
Chester, Md. 21619**

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-75	5-26-75	216-32-3596	\$880.65
PLACE OF FILING CLERK OF THE CIRCUIT COURT FOR QUEEN ANNES COUNTY CENTREVILLE, MD. 21617				TOTAL \$ 880.65

WITNESS my hand at Baltimore, Maryland, on this,

the 30th day of January, 1976

SIGNATURE



TITLE

Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

V.S.

*Howard Rupp
Heritage Homes*

NOTICE OF TAX LIEN

Filed this 22nd day of

*January, 1976 at 2:05 P.m.
& recorded in 187#1, Volume 4
of Federal Tax Lien Record
for 22nd County.
Charles St. Cecil
Clerk (or Registrar).*

FORM 668 (REV. 1-70)

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 be valid as against any purchaser, holder of a security mechanic's lienor, or judgment lien creditor until the date which meets the requirements of subsection (b) and which meets the requirements of subsection (f) if such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(b) PROTECTION FOR CERTAIN INTERESTS THOUGH NOTICE FILED.—Even though notice of lien imposed by section 6321 has been filed, such lien shall not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property within the State (or the county, or governmental subdivision), as designated by 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 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 the 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 paragraph (1), 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 cor-

poration 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 or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose 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 such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under sub-

paragraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) 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 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 for 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.

(3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to issue regulations to the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate 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 or his delegate 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.



Lien # 496

4
300

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT **Baltimore**

SERIAL NUMBER
76-S-279

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

RECEIVED FOR RECORD
& RETURNED IN JAN 25 1976
FOLIO 2
1976 JAN 22 PM 2:05
RECORD ROOM
QUEEN ANNES CO. MD.
CHARLES W. CRAIG, CLERK

NAME OF TAXPAYER
**Howard Rupp
Heritage Homes**

RESIDENCE
**Rt1 Box 577
Chester, Md. 21619**

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	9-30-75	12-01-75	52-0804640	\$1686.57
PLACE OF FILING CLERK OF THE CIRCUIT COURT FOR QUEEN ANNES COUNTY CENTREVILLE, MD. 21617			TOTAL	\$ 1686.57

WITNESS my hand at Easton, Md., on this,

the 22nd day of January, 19 76

SIGNATURE
Benny M. By for R. Ruck

TITLE
Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, E.B. 1950-51, 125.)

DISTRICT **Baltimore** SERIAL NUMBER **76-S-279**

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on January 22, 1976, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER **Howard Rupp
Heritage Homes**

RESIDENCE **Rtl Box 577
Chester, Md. 21619**

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	9-30-75	12-01-75	52-0804640	\$1686.57

PLACE OF FILING **CLERK OF THE CIRCUIT COURT
FOR QUEEN ANNES COUNTY
CENTREVILLE, MD. 21617** TOTAL \$ **1686.57**

WITNESS my hand at Baltimore, Maryland, on this,

the 30th day of January, 19 76

SIGNATURE Harvey Hammer TITLE **Chief, Special Procedures Staff**

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 4950-51, 125.)

UNITED STATES

V.S.

Mary Ann Boyd

NOTICE OF TAX LIEN

Filed this 26th day of

January, 1976, at 3:31 p.m.
*Recorded at TS #1 Folio 240
a Federal Tax Lien Record
for Q.A. & Co.
Charles H. Cecil*
Clerk (or Registrar).

6.00

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 LIENORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security mechanic's lien, or judgment lien creditor thereof which meets the requirements of subsection (b) filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS THOUGH NOTICE FILED.—Even though notice imposed by section 6321 has been filed, such notice shall be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property situated within the State (or the county or other governmental subdivision), as designated by the laws of such State, in which the property the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, situated 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 the lien is situated, whenever the State has not by law designated any 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 paragraph (1), 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 cor-

poration 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 or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose 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 such notice of lien is refiled in the office in which the prior notice of lien was filed; 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 or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) 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.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate 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 or his delegate 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.



Lien # 497

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT **BALTIMORE, MARYLAND** SERIAL NUMBER **76-5280**

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER **MARY ANN BOYD**

RESIDENCE **BOX 215
QUEENSTOWN, MARYLAND 21658**

RECEIVED FOR RECORD
& RECORDED IN LIBRARY
FOLIO 27-155-20
1976 JAN 26 PM 3 31
FILED FOR
QUEEN ANNES CO., MD.
CHARLES W. DEGL. CLERK

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-72	09-29-75	183-36-5616	\$3,809.23
1040	12-31-74	09-29-75	183-36-5616	3,170.83

PLACE OF FILING **CLERK OF THE CIRCUIT COURT
FOR QUEEN ANNES COUNTY
CENTREVILLE, MD. 21617** TOTAL \$ **6,980.06**

WITNESS my hand at EASTON, MARYLAND, on this,
the 23rd day of January, 1976

SIGNATURE *Mary Ann Boyd* for Swinford 19-20 TITLE **REVENUE OFFICER**

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 497

UNITED STATES

v s.

Mary Ann Boyd

RELEASE OF TAX LIEN

Filed this 3rd day of
Dec, 1981, 10:10 AM,

and proper entry made in
Book No. TSP #1, page 24.

Marguerite L. Maspin
Clerk (or Registrar).

DISTRICT **BALTIMORE, MARYLAND** SERIAL NUMBER **76-8280**

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on January 26, 1976, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER **MARY ANN BOYD**

RESIDENCE **BOX 215 QUEENSTOWN, MARYLAND 21658**

Handwritten: LAIN... RECEIVED IN COURT & COUNTY... Dec 2 10 10 AM '81

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-72	09-29-75	183-36-5616	83,809.23
1040	12-31-74	09-29-75	183-36-5616	3,170.83

PLACE OF FILING **CLERK OF THE CIRCUIT COURT FOR QUEEN ANNES COUNTY CENTREVILLE MD, 21617** TOTAL \$ **6,980.06**

Baltimore, MD
WITNESS my hand at _____, on this,

the 1 day of December, 1981

SIGNATURE *Harvey R. Hammer* TITLE **Chief, Special Procedures Staff**

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

VS.

Vasilios Psaronalis

NOTICE OF TAX LIEN

Filed this 13th day of

Feb. 19 76, at 11:48A m.
to be recorded in TSP#1 Folio 24
a Real Tax Lien Record for
Queen Anne's County
Charles W. Cecil Clerk
Clerk (or Registrar).

#3.00

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 be valid as against any purchaser, holder of a security mechanic's lien, or judgment lien creditor thereof which meets the requirements of subsection (b) filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS ALTHOUGH NOTICE FILED.—Even though notice imposed by section 6321 has been filed, such notice shall not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in section (a) shall be filed—

- (A) Under State Laws.—
 - (i) Real Property.—In the case of real property 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, located 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 the lien is situated, whenever the State has not by law designated another 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 paragraph (1), 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.

poration 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 or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refilled 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 refilled during the required refiling period shall be effective only—

- (A) if such notice of lien is refilled in the office in which the prior notice of lien was filed; 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 or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) 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—

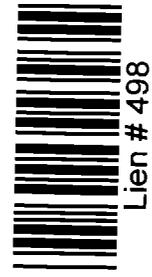
- (A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and
- (B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

- (1) Liability Satisfied or Unenforceable.—The Secretary or his delegate 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 or his delegate 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.



NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT Baltimore, Md. SERIAL NUMBER 76-S-285

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may occur in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER
Vasilios Psaromatis

RESIDENCE U.S. Painting Co.
Rte 1 Box 87 Bayside Dr.
Stevensville, Md. 21666

RECEIVED FOR RECORD
& RECORDED IN U.S. DEPT. OF THE TREASURY
1976 FEB 13 AM 11:48
QUEEN ANNE'S CO., MD.
CHARLES W. GERRI, CLERK

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	12-31-74	6/09/75	11-2118995	412.87
941	3-31-75	6/09/75	"	2,191.01

PLACE OF FILING
Clerk of the Circuit Court,
Queen Anne County, Centreville, Md. 21617

TOTAL \$ 2,603.88

WITNESS my hand at Easton, Maryland, on this,
the 11th day of February, 19 76

SIGNATURE Richard P. Hubbard TITLE Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 498

UNITED STATES

v s .

RELEASE OF TAX LIEN

Filed this _____ day of

_____, 19____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

Clerk (or Registrar).

DISTRICT Baltimore, Md.

SERIAL NUMBER 76-3-285

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on February 13th, 1976, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER
Vasilios Psaromatis

RESIDENCE **U.S. Painting Co.
Rte 1 Box 87 Bayside Dr.
Stevensville, Md. 21666**

1981 JUL 17 AM 10:35
 CLERK OF THE CIRCUIT COURT
 CECIL COUNTY

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	12-31-74	6/09/75	11-2118995	412.87
941	3-31-75	6/09/75	"	2,191.01

PLACE OF FILING
**Clerk of the Circuit Court,
Cecel Anne County, Centreville, Md. 21617**

TOTAL \$ **2,603.88**

WITNESS my hand at Baltimore, Maryland, on this,
the 14th day of July, 19 81

SIGNATURE 
Harvey R. Hammer

TITLE
Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

VS.

Rome J. & Margaret Strong

NOTICE OF TAX LIEN

Filed this 13th day of

Feb 19 76, at 11:48 AM.

To be recorded in TSP #1 Folio 24 a Redual Sex Rev Record for Queen Anne's Co.

Charles W. Cecil Clerk
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 LIENORS.—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 the requirements of subsection (b) thereof which meets the requirements of subsection (c) thereof have been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS.—If a notice of lien is filed in accordance with section 6321, such lien shall not be valid—

(1) PLACE FOR FILING NOTICE: FORM.—

(A) Place For Filing.—The notice referred to in section 6321 shall be filed—

(i) Under State Laws.—

(I) Real Property.—In the case of real property situated 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 which the property is situated 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 the 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 paragraph (1), 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 cor-

poration 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 or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose 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 such notice of lien is refiled in the office in which the prior notice of lien was filed; 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 or his delegate received the information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of 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 a 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.

(3) DISCLOSURE OF AMOUNT OF OUTSTANDING.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to issue by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate 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 or his delegate 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.



Lien # 499

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT Baltimore, Md. SERIAL NUMBER 76-S-286

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER
Rome J. & Margaret Strong

RESIDENCE
Rte 1 Box 81
Centreville, Md. 21617

RECORDED FOR
QUEEN ANNE'S CO., MD.
CHARLES W. CECIL, CLERK

1976 FEB 13 AM 11:48

RECEIVED FOR RECORD
& RECORDED IN LIEB
FBI

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-69	8-15-75	003-16-3711	52,957.52
1040	12-31-71	8-15-75	"	14,880.10

PLACE OF FILING
Clerk of the Circuit Court,
Queen Anne County, Centreville, Md. 21617

TOTAL \$ 67,837.62

WITNESS my hand at Easton, Maryland, on this,

the 11th day of February, 19 76

SIGNATURE Richard P. Hubbard TITLE Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 499

UNITED STATES

v.s.

RELEASE OF TAX LIEN

Filed this 5th day of Feb, 1982 8:53 A.M.,

and proper entry made in _____

Book No. _____, page _____

Clerk (or Registrar).

Miss. Confidential Report 19820

DISTRICT

Baltimore, Md.

SERIAL NUMBER

76-S-286

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on **February 13**, 19**78**, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

Rome J. & Margaret Strong

RESIDENCE

**Rte 1 Box 81
Centreville, Md. 21617**

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-69	8-15-75	003-16-3711	52,957.52
1040	12-31-71	8-15-75	"	14,880.10
PLACE OF FILING				TOTAL \$
Clerk of the Circuit Court, Queen Anne County, Centreville, Md. 21617				67,837.62

WITNESS my hand at Baltimore, MD, on this,

the 3 day of February, 19 82

SIGNATURE

Harvey R. Hammer
Harvey R. Hammer

TITLE

Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

M.W.

UNITED STATES

VS.

Walter H. & Betty S. Jones

NOTICE OF TAX LIEN

Filed this 19th day of

February, 19 76, at 9:00 A.M.

*To be recorded in TSP#1
File in the Federal Tax Lien
Record for P. A. Co.
Charles W. Cecil Clerk*
Clerk (or Registrar).

3.00

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 security interest, mechanic's lienor, or judgment lienor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS EVEN THOUGH NOTICE FILED.—Even though a lien imposed by section 6321 has been filed, the lien shall not be valid—

(1) PLACE FOR FILING NOTICE: FORM.—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, whether tangible or intangible, in one or more parcels, as designated by the laws of the 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 or more parcels, as designated by the laws of such State, in which the property subject to the lien is situated;

(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 the 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 paragraph (1), 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 or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILEING OF NOTICE.—For purpose 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 such notice of lien is refiled in the office in which the prior notice of lien was filed; 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 or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in 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 a 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.

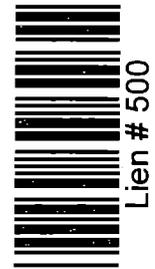
(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to section (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of outstanding obligation secured by the lien may be disclosed.

C. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(e) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate 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 or his delegate 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.



Form 668 (REV. 12-74)	DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE		For Optional Use By Recording Office	
NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS				
DISTRICT	SERIAL NUMBER			
Baltimore	76-0-1354			
<p>Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.</p>				
NAME OF TAXPAYER				
Wilmer H. & Betty S. Jones				
RESIDENCE				
Rt 1 Box 21A Centreville, Maryland 21617				

RECEIVED FOR RECORD
 FILED
 1976 FEB 18 AM 9:00
 RECORD FOR
 QUEEN ANNE'S CO., MD.
 CHARLES W. CECIL, CLERK

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12/31/74	5/26/75	220-12-2002	\$1,444.98

PLACE OF FILING	TOTAL \$
Clerk of the Circuit Court of Queen Anne County Centreville, Maryland 21617	\$ 1,444.98

IMF 7549 tw

WITNESS my hand at Baltimore, Maryland, on this,

the 10th day of February, 19 76

SIGNATURE <i>N. Walsh</i>	TITLE Chief, Office Branch
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-1, 125.)

No. 500

UNITED STATES

VS.

RELEASE OF TAX LIEN

Filed this _____ day of _____

_____, 19____ M.,

and proper entry made in _____

Book No. _____, page _____

Clerk (or Registrar).

DISTRICT **Baltimore** SERIAL NUMBER **76-0-1354**

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on February 18, 19 76, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER
Wilmer H. & Betty S. Jones

RESIDENCE
Rt 1 Box 21A Centreville, Maryland 21617

RECEIVED
 CLERK OF THE CIRCUIT COURT
 QUEEN ANNE'S COUNTY
 1981 JUL 13 AM 10:17

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12/31/74	5/26/75	220-12-2002	\$1,444.98

PLACE OF FILING
**Clerk of the Circuit Court of Queen Anne County
 Centreville, Maryland 21617**

TOTAL \$ **1,444.98**

WITNESS my hand at Baltimore, Maryland, on this,

the 8th day of July, 19 81

SIGNATURE Harvey R. Hammer TITLE Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-1, 125.)