

38-6-2 Recorder's duties.

When a notice of the lien is recorded, the county recorder shall forthwith enter the notice of lien in an alphabetical federal lien index, or by grantor and grantee index, showing the name and residence of the taxpayer named in the notice, the collector's serial number of the notice, the date and hour of recording, and the amount of the lien with interest, penalties, and costs. The county recorder shall record the "Federal Lien Notices," mail the original document to the person recording the notice, and, if any notice so filed contains a legal description, index the lien against the real property described in the file.

Amended by Chapter 168, 1997 General Session