

## **Chapter 6 Federal Tax Liens**

### **38-6-1 Notice by recording with county recorder.**

Notices of liens for taxes payable to the United States of America, other federal liens created under acts of Congress or regulations adopted pursuant to those acts, and certificates discharging those liens, shall be recorded in the office of the county recorder of the county within which any property subject to the lien is situated.

Amended by Chapter 168, 1997 General Session

### **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

### **38-6-3 Recording of certificate of discharge.**

When a certificate of discharge of any federal lien issued by the proper officer is recorded in the office of the county recorder where the notice of lien is recorded, the recorder shall enter the certificate of discharge with date of recording in the federal lien index or grantor and grantee index and return the original document to the person recording. If the lien, when recorded, contained a legal description of real property, the recorder shall require that the certificate of discharge contain the legal description. The recorder shall index the certificate of discharge to that property.

Amended by Chapter 168, 1997 General Session

### **38-6-4 County to furnish indexes and files.**

The federal lien index and file for federal lien notices shall be furnished to the county recorders in the manner provided by law for the furnishing of books in which deeds are recorded.

Amended by Chapter 121, 1990 General Session