

382.480 Filing of federal liens.

- (1) Notices of tax liens payable to the United States and certificates discharging such liens shall be filed by the collector of internal revenue, in duplicate, in the office of the county clerk of each county within which the property subject to the lien is located.
- (2) When a notice of a federal tax lien is filed, the county clerk shall forthwith enter the same in an alphabetical federal tax lien index, showing on one (1) line the name and residence of the taxpayer named in the notice, the collector's serial number of such notice, the date and hour of filing, and the amount of tax and penalties. He shall endorse on both the original and duplicate copies of the notice the date and hour of filing and shall mail the duplicate to the collector of internal revenue from whom received. The county clerk shall file and keep all original notices so filed, in numerical order, in a file designated "Federal Tax Lien Notices," or in the encumbrance book.
- (3) Notices of all other liens payable to the United States, including, but not limited to environmental protection liens, and certificates discharging such liens shall be filed, in duplicate, in the office of the county clerk of each county within which the property subject to the lien is located.
- (4) When a notice of a federal lien as provided by subsection (3) of this section is filed, the county clerk shall forthwith enter the same in an alphabetical federal lien index, showing on one (1) line the name and residence of the property owner named in the notice, identifying the specific lien holder, the date and hour of filing, and the amount of the lien. He shall indorse on both the original and duplicate copies of the notice the date and hour of filing and shall mail the duplicate to the lien holder from whom received. The county clerk shall file and keep all original notices so filed, in numerical order, in a file designated "Federal Lien Notices," or in the encumbrance book.

Effective: July 15, 1988

History: Amended 1988 Ky. Acts ch. 343, sec. 2, effective July 15, 1982. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 4281t-8, 4281t-9.