

79-2614. Same; place of filing. (a) Notices of liens, certificates and other notices affecting federal tax liens or other federal liens must be filed in accordance with the provisions of this act.

(b) Notices of liens upon real property for obligations payable to the United States and certificates and notices affecting the liens shall be filed in the office of the register of deeds of the county in which the real property subject to the liens is situated.

(c) Notices of federal liens upon personal property, whether tangible or intangible, for obligations payable to the United States and certificates and notices affecting the liens shall be filed as follows:

(1) If the person against whose interest the lien applies is a corporation or a partnership whose principal executive office is in this state, as these entities are defined in the federal internal revenue code of 1986 as in effect on December 31, 1987, in the office of the secretary of state;

(2) if the person against whose interest the lien applies is a trust that is not covered by paragraph (1), in the office of the secretary of state;

(3) if the person against whose interest the lien applies is the estate of a decedent, in the office of the secretary of state; and

(4) in all other cases, in the office of the register of deeds of the county where the person against whose interest the lien applies resides at the time of filing of the notice of lien.

History: L. 1988, ch. 379, § 2; April 7.