

**272.481 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 sections 272.479 to 272.488.

(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 county recorder 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 internal revenue laws of the United States, in the Office of the Secretary of State;

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

(d) Any person who receives a certificate of discharge from the Internal Revenue Service which affects real property in this state may present that certificate of discharge for filing to the county recorder for the county in which the real property is located. The county recorder shall file the certificate of discharge in the real property records of the county. The person is responsible for the payment of the filing fee. A certificate of discharge which affects only personal property cannot be filed with any filing officer.

**History:** 1971 c 265 s 1; 1976 c 181 s 2; 1979 c 37 s 2; 1995 c 144 s 1