

**331.609 Federal liens.**

1. *a.* Notices of liens, certificates, and other notices affecting federal tax liens or other federal liens must be filed or recorded in accordance with [this section](#).

*b.* Notices of liens upon real property for obligations payable to the United States, and certificates and notices affecting the liens shall be recorded in the office of the recorder of the county in which the real property subject to a federal lien is situated.

*c.* Notices of federal liens upon tangible or intangible personal property for obligations payable to the United States and certificates and notices affecting the liens shall be filed or recorded 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 recorder of the county where the person against whose interest the lien applies resides at the time of recording of the notice of lien.

2. Certification of notices of liens, certificates, or other notices affecting federal liens by the secretary of the treasury of the United States, or a designee of the secretary, or by any official or entity of the United States responsible for the filing or certification of any other lien, entitles them to be filed or recorded, and no other attestation, certification, or acknowledgment is necessary.

3. *a.* If a notice of federal lien, a refiling or rerecording of a notice of lien, or a notice of revocation of a certificate described in paragraph “*b*” is presented to the filing officer:

(1) If the filing officer is the secretary of state, the secretary shall cause the notice to be marked, held, and indexed in accordance with [section 554.9519](#), as if the notice were a financing statement as provided in [chapter 554, article 9, part 5](#).

(2) If the filing officer is a recorder, the recorder shall endorse on the notice the recorder’s identification and the date and time of receipt and record it alphabetically or enter it in an alphabetical index showing the name and address of the person named in the notice, the date and time of receipt, the title and address of the official or entity certifying the lien, and the total appearing on the notice of lien. The recorder may return the original instrument to the sender or dispose of the instrument if the sender does not wish the instrument returned. A document filed in the recorder’s office before July 1, 1990, may be returned to the sender or disposed of if the sender does not wish to have the document returned and if there is an official copy of that document in the recorder’s office.

*b.* If a certificate of release, nonattachment, discharge, or subordination of a lien is presented to the secretary of state for filing, the secretary shall:

(1) Cause a certificate of release or nonattachment to be marked, held, and indexed as if the certificate were a termination statement within the meaning of the uniform commercial code, [chapter 554](#), except that the notice of lien to which the certificate relates shall not be removed from the files.

(2) Cause a certificate of discharge or subordination to be marked, held, and indexed as if the certificate were a release of collateral within the meaning of the uniform commercial code, [chapter 554](#).

*c.* If a refiled notice of federal lien referred to in paragraph “*a*” or any of the certificates or notices referred to in paragraph “*b*” is presented for recording with a recorder, the recorder shall enter the refiled notice or the certificate with the date of recording in an alphabetical index and make a notation on the original record of a reference to the refiled notice or certificate.

*d.* Upon request of a person, the filing or recording officer shall issue a certificate showing whether there is on file or recorded, on the date and hour stated, a notice of federal lien or certificate or notice affecting the lien, filed or recorded on or after July 1, 1989, naming a particular person, and if a notice or certificate is on file or recorded, giving the date and hour of filing or recording of each notice or certificate. The fee for a certificate is six dollars. Upon request the filing or recording officer shall furnish a copy of any notice of federal tax lien or notice or certificate affecting a federal tax lien for a fee of five dollars per page.

4. The fees for filing or recording, and indexing each notice of lien or certificate or notice affecting the lien shall be as provided in [section 331.604](#). The officer shall bill the internal

revenue service or any other appropriate federal agency on a monthly basis for fees for documents filed or recorded by it.

5. *a.* Filing or recording officers with whom notices of federal tax liens, certificates, and notices affecting the liens have been filed or recorded on or before July 1, 1970, shall, after that date, continue to maintain a file labeled “federal tax lien notices filed prior to July 1, 1970” containing notices and certificates filed in numerical order of receipt. If a notice of lien was filed or recorded on or before July 1, 1970, a certificate or notice affecting the lien shall be filed or recorded in the same office.

*b.* The original lien, certificate, or notice included in the file required to be maintained under paragraph “*a*” may be returned to the sender or disposed of by the recorder if the sender does not wish the instrument returned and if there is an official copy of the lien, certificate, or notice in the recorder’s office or the lien, certificate, or notice is maintained in the recorder’s office as an electronic document or is recorded, copied, or reproduced by any electronic, optical, magnetic, microfilm, or other method of storage.

6. *a.* Filing or recording officers with whom notices of federal tax liens, certificates, and notices affecting the liens have been filed or recorded after July 1, 1970, and before July 1, 1989, shall, after July 1, 1989, continue to maintain a file labeled “federal tax lien notices filed after July 1, 1970, and before July 1, 1989” containing notices and certificates filed or recorded in numerical order of receipt. If a notice of lien was filed or recorded on or after July 1, 1970, and before July 1, 1989, a certificate or notice affecting the lien shall be filed or recorded in the same office.

*b.* The original lien, certificate, or notice included in the file required to be maintained under paragraph “*a*” may be returned to the sender or disposed of by the recorder if the sender does not wish the instrument returned and if there is an official copy of the lien, certificate, or notice in the recorder’s office or the lien, certificate, or notice is maintained in the recorder’s office as an electronic document or is recorded, copied, or reproduced by any electronic, optical, magnetic, microfilm, or other method of storage.

7. **This section** may be cited as the “*Uniform Federal Lien Registration Act*”.

[C24, 27, 31, 35, 39, §5176; C46, 50, 54, 58, 62, 66, §335.11; C71, 73, 75, 77, 79, 81, §335.18 – 335.23; S81, §331.609; [81 Acts, ch 117, §608](#)]

[88 Acts, ch 1275, §33](#); [89 Acts, ch 36, §1](#); [90 Acts, ch 1021, §2](#); [2000 Acts, ch 1149, §169, 187](#); [2001 Acts, ch 44, §11](#); [2005 Acts, ch 3, §66](#); [2009 Acts, ch 27, §11](#); [2017 Acts, ch 38, §1](#)

Subsections 5 and 6 amended