

UNIFORM FEDERAL LIEN REGISTRATION ACT
Act 102 of 1983

AN ACT to provide for the recording and filing of notices of federal liens and discharges of federal liens; and to repeal certain acts and parts of acts.

History: 1983, Act 102, Imd. Eff. June 30, 1983.

The People of the State of Michigan enact:

211.661 Short title.

Sec. 1. This act shall be known and may be cited as the “uniform federal lien registration act”.

History: 1983, Act 102, Imd. Eff. June 30, 1983.

Compiler's note: Former MCL 211.661 to 211.669, deriving from Act 107 of 1956 and pertaining to uniform federal tax lien registration, were repealed by Act 83 of 1960 and Act 162 of 1967.

211.662 Applicability of act.

Sec. 2. This act shall apply only to federal tax liens and to other notices of federal liens which under any act of congress or any regulation adopted pursuant to an act of congress are required or permitted to be filed in the same manner as notices of federal tax liens.

History: 1983, Act 102, Imd. Eff. June 30, 1983.

Compiler's note: Former MCL 211.661 to 211.669, deriving from Act 107 of 1956 and pertaining to uniform federal tax lien registration, were repealed by Act 83 of 1960 and Act 162 of 1967.

211.663 Notices of liens, certificates, and other notices affecting federal liens; filing requirements.

Sec. 3. (1) Notices of liens, certificates, and other notices affecting federal tax liens or other federal liens shall be filed pursuant to this act.

(2) 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.

(3) 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:

(a) 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 code, in the office of the secretary of state.

(b) 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: 1983, Act 102, Imd. Eff. June 30, 1983.

Compiler's note: Former MCL 211.661 to 211.669, deriving from Act 107 of 1956 and pertaining to uniform federal tax lien registration, were repealed by Act 83 of 1960 and Act 162 of 1967.

211.664 Certification of notices of liens, certificates, or other notices affecting federal liens by secretary of treasury, delegate, or other official or entity; effect.

Sec. 4. Certification of notices of liens, certificates, or other notices affecting federal liens by the secretary of the treasury of the United States or the secretary's delegate, or by any official or entity of the United States responsible for the filing or certifying of notices of any other liens, entitles the notices or certificates to be filed and any other attestation, certification, or acknowledgment is not necessary.

History: 1983, Act 102, Imd. Eff. June 30, 1983.

Compiler's note: Former MCL 211.661 to 211.669, deriving from Act 107 of 1956 and pertaining to uniform federal tax lien registration, were repealed by Act 83 of 1960 and Act 162 of 1967.

211.665 Notice of federal lien or notice of revocation of certificate; presentation to secretary of state or register of deeds; refiled notice of federal lien or certificate of release, nonattachment, discharge, or subordination of lien; duties of filing officer; federal lien assessed and filed or recorded in error; statement in certificate of release or discharge.

Sec. 5. (1) If a notice of a federal lien or a notice of revocation of any certificate described in subsection (2) is presented to the secretary of state, the secretary of state shall cause the notice to be marked, held, and indexed pursuant to section 9519 of the uniform commercial code, 1962 PA 174, MCL 440.9519, as if the notice were a financing statement within the meaning of that act. If the notice of a federal lien, a refiled notice

of a federal lien, or a notice of revocation of a certificate described in subsection (2) is presented to the register of deeds in a county, the register of deeds shall endorse the notice with his or her identification and the date and time of receipt and immediately file 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 amount appearing on the notice of lien.

(2) If a refiled notice of a federal lien or a certificate of release, nonattachment, discharge, or subordination of any lien is presented to the secretary of state for filing, the secretary of state shall do all of the following:

(a) Subject to subsection (5), cause a refiled notice of a federal lien to be marked, held, and indexed as if the refiled notice of a federal lien is a continuation statement within the meaning of the uniform commercial code, 1962 PA 174, MCL 440.1101 to 440.11102.

(b) 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, 1962 PA 174, MCL 440.1101 to 440.11102.

(c) 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, 1962 PA 174, MCL 440.1101 to 440.11102.

(3) Subject to subsection (5), if a refiled notice of a federal lien or any of the certificates or notices referred to in subsection (2) is presented for filing to the register of deeds in a county, the register of deeds shall attach the refiled notice or the certificate to the original notice of lien and enter the refiled notice or the certificate with the date of filing in any alphabetical lien index on the line where the original notice of lien is entered.

(4) Upon request of any person, the filing officer shall issue his or her certificate showing whether there is on file, on the date and hour stated, any notice of lien, certificate, or notice affecting any lien filed under this act or former 1967 PA 162, naming a particular person, and if a notice or certificate is on file, giving the date and hour of filing of each notice or certificate. The fee for a certificate is \$3.00. Upon request, the filing officer shall furnish a copy of any notice of federal lien, or notice or certificate affecting a federal lien, for a fee of \$1.00 per page.

(5) If a refiled notice of a federal lien is not presented to the filing officer for filing within 10 years and 60 days after the date on which the notice of a federal lien or the latest refiled notice of that federal lien is filed, the filing officer may remove the notice of a federal lien and any related refiled notice of a federal lien or any certificate described in subsection (2) from the file. If a refiled notice of a federal lien is presented to the filing officer after the removal of any document from the file pursuant to this subsection, the notice shall be indexed as provided for a notice of a federal lien under subsection (1).

(6) If a federal lien has been assessed and filed or recorded in error, the certificate of release or discharge shall contain a statement that explains that the federal lien has been assessed and filed or recorded in error.

History: 1983, Act 102, Imd. Eff. June 30, 1983;—Am. 1989, Act 46, Imd. Eff. June 12, 1989;—Am. 1991, Act 132, Imd. Eff. Nov. 6, 1991;—Am. 2000, Act 351, Eff. July 1, 2001.

Compiler's note: Former MCL 211.661 to 211.669, deriving from Act 107 of 1956 and pertaining to uniform federal tax lien registration, were repealed by Act 83 of 1960 and Act 162 of 1967.

***** 211.666 THIS SECTION IS AMENDED EFFECTIVE OCTOBER 1, 2016: See 211.666.amended *****

211.666 Fee for filing and indexing notice of lien, certificate, or notice affecting lien; billing federal officials for fees.

Sec. 6. (1) The fee for filing and indexing each notice of lien, certificate, or notice affecting the lien shall be as follows:

(a) For a lien on real estate, the same fee provided by law for recording a real estate mortgage.

(b) For a lien on tangible and intangible personal property, \$3.00.

(c) For a certificate of discharge or subordination, the same fee provided by law for recording a discharge of a real estate mortgage.

(d) For all other notices, including a certificate of release or nonattachment, \$3.00.

(2) The filing officer shall bill the district directors of internal revenue or other appropriate federal officials on a monthly basis for fees for documents filed by those federal officials.

History: 1983, Act 102, Imd. Eff. June 30, 1983.

Compiler's note: Former MCL 211.661 to 211.669, deriving from Act 107 of 1956 and pertaining to uniform federal tax lien registration, were repealed by Act 83 of 1960 and Act 162 of 1967.

***** 211.666.amended THIS AMENDED SECTION IS EFFECTIVE OCTOBER 1, 2016 *****

211.666.amended Fee for filing and indexing notice of lien, certificate, or notice affecting lien; billing federal officials for fees.

Sec. 6. (1) The fee for filing and indexing a notice of lien, certificate, or notice affecting the lien is as follows:

(a) For a lien, on real estate or on tangible and intangible property, the same fee provided by law for recording a real estate mortgage.

(b) For a certificate of discharge or subordination, the same fee provided by law for recording a discharge of a real estate mortgage.

(c) For all other notices, including a certificate of release or nonattachment, the same fee provided by law for recording a real estate mortgage.

(2) The filing officer shall bill the district directors of internal revenue or other appropriate federal officials on a monthly basis for fees for documents filed by those federal officials, unless alternative payment methods are established.

History: 1983, Act 102, Imd. Eff. June 30, 1983;—Am. 2016, Act 226, Eff. Oct. 1, 2016.

Compiler's note: Former MCL 211.661 to 211.669, deriving from Act 107 of 1956 and pertaining to uniform federal tax lien registration, were repealed by Act 83 of 1960 and Act 162 of 1967.

211.667 Application and construction of act; general purpose.

Sec. 7. This act shall be applied and construed to effectuate its general purpose to make uniform the law with respect to the subject of this act among states enacting it.

History: 1983, Act 102, Imd. Eff. June 30, 1983.

Compiler's note: Former MCL 211.661 to 211.669, deriving from Act 107 of 1956 and pertaining to uniform federal tax lien registration, were repealed by Act 83 of 1960 and Act 162 of 1967.

211.668 Repeal of MCL 211.671 to 211.679.

Sec. 8. Act No. 162 of the Public Acts of 1967, being sections 211.671 to 211.679 of the Michigan Compiled Laws, is repealed.

History: 1983, Act 102, Imd. Eff. June 30, 1983.

Compiler's note: Former MCL 211.661 to 211.669, deriving from Act 107 of 1956 and pertaining to uniform federal tax lien registration, were repealed by Act 83 of 1960 and Act 162 of 1967.