

*Feed lien registration amendment*

JULY 3, 2000

**THANK YOU FOR YOUR RESPONSE. SEE MY STRIKING AND SCORING OF SECTION 779.97 (4) (E) [rather than 2103(d) of the uniform act] AND SEVERAL OTHER PROVISIONS OF SUBSECTION (4) OF WISCONSIN'S VERSION OF THE UNIFORM FEDERAL LIEN REGISTRATION ACT FOLLOWING. IS THIS WHAT YOU HAD IN MIND?**

**SECTION 1.** 779.97 of the statutes is amended to read:

**779.97 Uniform federal lien registration act.** (1) SCOPE. This section applies only to:

(a) Federal tax liens; and

(b) Other federal liens, if any act of congress or any regulation adopted under an act of congress requires or permits notices of such liens to be filed in the same manner as notices of federal tax liens.

(2) PLACE OF FILING. (a) Notices of liens, certificates and other notices affecting federal tax liens or other federal liens shall be filed under 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 filed in the office of the register of deeds of the county in which real property subject to the liens is situated.

(c) Notices of 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 partnership or a corporation, as defined in 26 USC 7701 (a) (2) and (3), whose principal executive office is in this state, with the department of financial institutions.

2. If the person against whose interest the lien applies is a trust not covered under subd. 1., with the department of financial institutions.

3. If the person against whose interest the lien applies is the estate of a decedent, with the department of financial institutions.

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.

(3) EXECUTION OF NOTICES AND CERTIFICATES. Certification of notices of liens, certificates or other notices affecting federal liens by the secretary of the U.S. treasury, by the secretary's designee or by any other official or entity of the United States responsible for filing or certifying notice of any other lien entitles them to be filed and no other attestation, certification or acknowledgment is necessary.

(4) DUTIES OF FILING OFFICER. (a) If a notice of federal tax lien or a notice of revocation of a certificate of release is presented to the filing officer who is:

1. With the department of financial institutions, the filing officer shall cause the notice to be ~~marked, held and indexed~~ dealt with in accordance with s. 409.403 (4) 409.519 as if the notice were a financing statement within the meaning of chs. 401 to 411; or

2. Any other officer described in sub. (2), the officer shall endorse thereon his or her identification and the date and time of receipt and forthwith 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 officer or entity certifying the lien, and the total amount appearing on the notice of lien.

(b) 1. If a refiling of a notice of lien is presented to the department of financial institutions for filing, the filing officer shall cause the refiled notice of federal lien to be ~~marked, held and indexed~~ dealt with in accordance with s. ~~409.403~~ 409.519 as if the refiling were a continuation statement within the meaning of chs. 401 to 411, except that the time period in par. (d) shall apply instead of the time period in s. ~~409.403 (2) and (3)~~ 409.515.

2. If a certificate of release is presented to the department of financial institutions for filing, the filing officer shall cause the certificate to be ~~marked, held and indexed~~ dealt with in accordance with s. ~~409.404~~ 409.513 as if the certificate were a termination statement within the meaning of chs. 401 to 411, and the filing officer may remove the notice of federal lien and any related refiling of a notice of lien, certificate of nonattachment, discharge or subordination from the files at any time after receipt of the certificate of release, but the department of financial institutions shall keep the certificate of release or a microfilm or other photographic record or optical disk or electronic record of the certificate of release in a file, separate from those containing currently effective notices of liens, for a period of 30 years after the date of filing of the certificate of release.

3. If a certificate of discharge is presented to the department of financial institutions for filing, the filing officer shall cause the certificate to be ~~marked, held and indexed~~ dealt with as if the certificate were a ~~release of collateral~~ an amendment that deletes collateral within the meaning of chs. 401 to 411.

4. If a certificate of nonattachment or subordination of any lien is presented to the department of financial institutions for filing, the filing officer shall cause the certificate to be ~~marked, held and indexed~~ dealt with as if the certificate were an amendment that deletes collateral within the meaning of chs. 401 to 411.

(c) 1. If a refiled notice of federal lien or a certificate of nonattachment, discharge or subordination is presented for filing to any other filing officer specified in sub. (2), the officer shall permanently attach the refiled notice or the certificate to the original notice of lien and shall enter the refiled notice or certificate with the date of filing in any alphabetical federal lien index on the line where the original notice of lien is entered.

2. If a certificate of release is presented for filing with any other filing officer specified in sub. (2), the officer shall enter the certificate with the date of filing in any alphabetical federal lien index on the line where the original notice of lien is entered and may then remove the notice of federal lien and any related refiling of a notice of lien, certificate of nonattachment, discharge or subordination from the files, provided that the officer shall keep the certificate of release or a microfilm or other photographic record, or in the case of the department of financial institutions, or a register of deeds if authorized under s. 59.43 (4), a microfilm or other photographic record or optical disk or electronic record, of the certificate of release in a file, separate from those containing currently effective notices of federal liens, for a period of 30 years after the date of filing of the certificate of release.

(d) Unless a refiling of a notice of lien is presented to a filing officer for filing within 11 years and 60 days after the date on which a notice of lien or the latest refiling of a notice of that lien is filed with that officer, the filing officer may remove the notice of federal lien and any related refiling of a notice of lien, certificate of nonattachment, discharge or subordination from the files. Any refiling of a notice of lien presented to a filing officer after such removal shall be ~~marked, held and indexed~~ dealt with as though the document were a notice of federal lien instead of a refiling of a notice of lien.

(e) Upon request of any person, the filing officer shall issue a certificate showing whether there is on file, on the date and hour stated therein, any notice of federal lien or any related refiling of a notice of lien, certificate of nonattachment, discharge or subordination filed on or after February 1, 1968, 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 \$2. 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 50 cents per page. If the filing officer is the department of financial institutions, the filing officer shall include the information concerning the notice of federal lien, or notice or certificate affecting a federal lien, in the information communicated or otherwise made available in response to a request under s. 409.523 (3), and the fee charged shall be that charged in accordance with s. 409.525.~~

(5) FEES. (a) The fee for filing and indexing each notice of lien or certificate or notice affecting the lien is one of the following:

1. For a lien on real estate, \$10.
2. For a lien on tangible and intangible personal property, \$10.
3. For a certificate of discharge or subordination, \$10.
4. For all other notices, including a certificate of release or nonattachment, \$10.

(b) The officer shall bill the district directors of internal revenue on a monthly basis for fees for documents filed by them.

(6) UNIFORMITY OF APPLICATION AND CONSTRUCTION. This section shall be applied and construed to effectuate its general purpose to make uniform the law with respect to the subject of this section among those states which enact it.

(7) SHORT TITLE. This section may be cited as the Uniform Federal Lien Registration Act.

(8) TAX LIENS AND NOTICES FILED ON OR BEFORE FEBRUARY 1, 1968. Filing officers with whom notices of federal tax liens, certificates and notices affecting such liens have been filed on or before February 1, 1968 shall, after that date, continue to maintain a file labeled "federal tax lien notices filed prior to ...." containing notices and certificates filed in numerical order of receipt. If a notice was filed on or before February 1, 1968 any certificate or notice affecting the lien shall be filed in the same office.

(END)