

UNIFORM FEDERAL LIEN REGISTRATION ACT (EXCERPT)
Act 102 of 1983

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MCL 211.661 to 211.669, deriving from Act 107 of 1956 and pertaining to uniform federal tax lien registration, were repealed by Act 83 of 1960 and Act 162 of 1967.