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

- 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.