

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1989

H

2

HOUSE BILL 2394  
Committee Substitute Favorable 7/9/90

Short Title: Uniform Federal Lien Registration.

(Public)

---

Sponsors:

---

Referred to:

---

June 22, 1990

1 A BILL TO BE ENTITLED  
2 AN ACT TO PROVIDE FOR THE FILING OF NOTICES OF LIENS,  
3 CERTIFICATES, AND OTHER NOTICES AFFECTING VARIOUS FEDERAL  
4 LIENS IN THE SAME MANNER AS NOTICES OF FEDERAL TAX LIENS.

5 The General Assembly of North Carolina enacts:

6 Section 1. Chapter 44 of the General Statutes is amended by adding a new  
7 Article to read:

8 **“ARTICLE 11A.**

9 **“UNIFORM FEDERAL LIEN REGISTRATION ACT.**

10 **“§ 44-68.10. Short title.**

11 This act may be cited as the Uniform Federal Lien Registration Act.

12 **“§ 44-68.11. Scope.**

13 This act applies only to federal tax liens, to other federal liens notices of which  
14 under any Act of Congress or any regulation adopted pursuant thereto are required or  
15 permitted to be filed in the same manner as notices of federal tax liens, and to notices of  
16 federal liens upon real property pursuant to 42 U.S.C. § 9607(l).

17 **“§ 44-68.12. Place of filing.**

18 (a) Notices of liens, certificates, and other notices affecting federal tax liens or  
19 other federal liens must be filed in accordance with this act.

20 (b) Notices of liens upon real property for obligations payable to the United  
21 States and certificates and notices affecting the liens shall be filed in the office of the  
22 clerk of superior court of the county in which the real property subject to the liens is  
23 situated.

1       (c) Notices of federal liens upon personal property, whether tangible or  
2 intangible, for obligations payable to the United States and certificates and notices  
3 affecting the liens shall be filed as follows:

4           (1) If the person against whose interest the lien applies is a corporation or  
5 a partnership whose principal executive office is in this State, as these  
6 entities are defined in the internal revenue laws of the United States, in  
7 the office of the Secretary of State;

8           (2) In all other cases, in the office of the clerk of superior court of the  
9 county where the person against whose interest the lien applies resides  
10 at the time of filing of the notice of lien.

11 **"§ 44-68.13. Execution of notices and certificates.**

12 Certification of notices of liens, certificates, or other notices affecting federal liens  
13 by the Secretary of the Treasury of the United States or his delegate, or by any official  
14 or entity of the United States responsible for filing or certifying of notice of any other  
15 lien, entitles them to be filed and no other attestation, certification, or acknowledgement  
16 is necessary.

17 **"§ 44-68.14. Duties of filing officer.**

18       (a) If a notice of federal lien, a refiling of a notice of federal lien, or a notice of  
19 revocation of any certificate described in subsection (b) is presented to a filing officer  
20 who is:

21           (1) The Secretary of State, he shall cause the notice to be marked, held,  
22 and indexed in accordance with the provisions of G.S. 25-9-403(4), as  
23 if the notice were a financing statement within the meaning of the  
24 Uniform Commercial Code, Chapter 25 of the General Statutes; or

25           (2) Any other officer described in G.S. 44-68.12, he shall endorse thereon  
26 his identification and the date and time of receipt and forthwith file it  
27 alphabetically or enter it in an alphabetical index showing the name  
28 and address of the person named in the notice, the date and time of  
29 receipt, the title and address of the official or entity certifying the lien,  
30 and the total amount appearing on the notice of lien.

31       (b) If a certificate of release, nonattachment, discharge, or subordination of any  
32 lien is presented to the Secretary of State for filing he shall cause:

33           (1) A certificate of release or nonattachment to be marked, held, and  
34 indexed as if the certificate were a termination statement within the  
35 meaning of the Uniform Commercial Code, Chapter 25 of the General  
36 Statutes, but the notice of lien to which the certificate relates may not  
37 be removed from the files; and

38           (2) A certificate of discharge or subordination to be marked, held, and  
39 indexed as if the certificate were a release of collateral within the  
40 meaning of the Uniform Commercial Code, Chapter 25 of the General  
41 Statutes.

42       (c) If a refiled notice of federal lien referred to in subsection (a) or any of the  
43 certificates or notices referred to in subsection (b) is presented for filing to any other  
44 filing officer specified in G.S. 44-68.12, he shall permanently attach the refiled notice or

1 the certificate to the original notice of lien and enter the refiled notice or the certificate  
2 with the date of filing in any alphabetical lien index on the line where the original notice  
3 of lien is entered.

4 (d) Upon request of any person, the filing officer shall issue his certificate  
5 showing whether there is on file, on the date and hour stated therein, any notice of lien  
6 or certificate or notice affecting any lien filed under this act or (reference previous  
7 federal tax lien registration act), naming a particular person, and if a notice or certificate  
8 is on file, giving the date and hour of filing of each notice or certificate. The fee for a  
9 certificate is five dollars (\$5.00). Upon request, the filing officer shall furnish a copy of  
10 any notice of federal lien, or notice or certificate affecting a federal lien, for a fee of one  
11 dollar (\$1.00) per page.

12 **"§ 44-68.15. Fees.**

13 The fee for filing and indexing each notice of lien or certificate or notice affecting  
14 the lien is:

15 (1) For a lien on real estate, five dollars (\$5.00);

16 (2) For a lien on tangible and intangible personal property, five dollars  
17 (\$5.00);

18 (3) For a certificate of discharge or subordination,  
19 five dollars (\$5.00);

20 (4) For all other notices, including a certificate of release or  
21 nonattachment, five dollars (\$5.00).

22 The officer shall bill the district directors of internal revenue or other appropriate  
23 federal officials on a monthly basis for fees for documents filed by them.

24 **"§ 44-68.16. Uniformity of application and construction.**

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

27 Sec. 2. Article 11 of Chapter 44 of the General Statutes is repealed.

28 Sec. 3. This act shall become effective October 1, 1990.