

48312

Form 669-F

(April 1979)

K-37704

Vol. M85 Page

6432

Department of the Treasury-Internal Revenue Service

# Certificate of Subordination of Federal Estate Tax Lien

(Section 6325(d)(3) of the Internal Revenue Code)

Name of Estate

Estate of Edith L. Matney

Decedent's Date of Death

October 11, 1979

Decedent's Address at Time of Death

Rt. 1 Box 265  
Klamath Falls, OR 97603

Decedent's Social Security Number

544-10-7060

Amount of Additional Estate Tax

\$45,661.00

Name, address, and social security number of qualified heirs of property subject to the lien

David C. Matney  
Rt. 1 Box 265  
Klamath Falls, OR 97603

SSN# 543-64-5111

Name and address of agent designated by the qualified heirs for dealings with the Internal Revenue Service regarding the specially valued property

William M. Ganong  
115 Pine Street  
Klamath Falls, OR 97601

A lien exists in favor of the United States against the specific property described below for additional Federal estate tax imposed by Code Section 2032A(c) due to the special valuation elected under Section 2032A.

Notice of the lien was filed with the

County Clerk

for the County of Klamath Oregon

on October 4, 1982, No. 16096, Book M82, Page 13253

in accordance with applicable provisions of the law.

Description of property against which the lien exists

See property description attached to the above lien.

Disposition, if any, of the qualified property

None

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(over)

EVELYN BILLEN, COUNTY CLERK

by: [Signature] Deputy

I hereby certify that the within instrument was received and filed for record on the 1st day of May, A.D., 1982 at 2:38 o'clock P.M. on page 6633 of

6432  
Description of security, if any, substituted for the property

**Certificate of Subordination of Federal Estate Tax Lien**

None

Deponent's Date of Death  
October 11, 1979  
Deponent's Social Security Number  
Amount of Additional Estate Tax

Liens or other interests to which the lien for the United States is subordinated

None

William M. Gannon  
115 Pine Street  
Klamath Falls, OR 97601

T. Blair Evans

District Director of Internal Revenue

at Portland, Oregon am charged by law with the duty of collecting and enforcing the collection of internal revenue taxes due the United States

I have determined that the United States will be adequately secured after the issuance of a certificate subordinating the Federal estate tax lien, and I authorize the issuance of the certificate.

The lien for the United States, Federal Number 82-058 for the

above tax is subordinated as to the following property: Twn 40S, Range 10E Sect 19: ESE 1/4, less the 2 acres of ditch Sect 30: NNE 1/4

Under Code Section 6325(d)(3), I subordinate the Federal estate tax lien to the instrument described as a mortgage

between the Federal Land Bank of Spokane as mortgagee and David C. Matney as mortgagor

in the amount of \$30,000 to be filed on or about 5-1-85.

reserving, however, the effect of the lien on all other property or rights to property to which the lien attaches, wherever located.

This certificate was prepared at Portland, Oregon

On this, the 23rd day of April, 19 85.

Signature Robert K. Emlen Title Chief, Special Procedures Function

STATE OF OREGON: COUNTY OF KLAMATH:ss  
I hereby certify that the within instrument was received and filed for record on the 1st day of May A.D., 19 85 at 2:38 o'clock P M, and duly recorded in Vol M85, of Mortgages on page 6432.

EVELYN BIEHN, COUNTY CLERK  
by: Evelyn Biehn, Deputy

Fee: \$ 9.00