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Vol. M87 Page 3215

Department of the Treasury — Internal Revenue Service

Form **668-H**  
(Rev. Jan. 1983)

## Notice of Federal Estate Tax Lien Under Internal Revenue Laws

District  
**Portland**

Serial Number

For Optional Use by Recording Office

Notice is given under the provisions of section 6324B of the Internal Revenue Code that a lien exists in favor of the United States against the specific property described below for additional Federal estate tax imposed by section 2032A(c) due to the special valuation elected under section 2032A.

Name of Estate **Estate of Lloyd G Nicholson; Qualified Heirs: Dorothy M Nicholson; Richard L Nicholson; Charles Roger Nicholson.**

Name and address of agent designated by the qualified heirs for dealing with IRS regarding the specially valued property.

**Charles Roger Nicholson**  
**P.O. Box 458**  
**Ft Klamath, OR 97626**

Date of Death

**October 1, 1984**

Decedent's Social Security Number

**543-05-7391**

Amount of Additional Tax

**\$ 182,197.00**

Description of Property to Which Lien Attaches

**See attached property descriptions which are attached hereto and made a part herein as if reproduced on the face of this lien.**

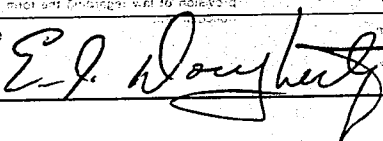
Place of Filing

**County Clerk, Klamath County****Portland, OR**

This notice was prepared and signed at

the **23rd** day of **February**

Signature



Revenue Officer

Form **668-H** (Rev. 1-83)

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Parcel #1

The NW $\frac{1}{4}$ , the NE $\frac{1}{4}$  of the SW $\frac{1}{4}$ , and the E $\frac{1}{2}$  of the NW $\frac{1}{4}$  of the SW $\frac{1}{4}$ , all of Sect. 20, Twp. 33 S., R. 7 $\frac{1}{2}$  E.W.M., Klamath County, Oregon.

Parcel #2

The W $\frac{1}{2}$  of the NW $\frac{1}{4}$  of the SW $\frac{1}{4}$  of Sect. 20, and the NE $\frac{1}{4}$  of the SE $\frac{1}{4}$  of Sect. 19, and the North 6 acres of the NW $\frac{1}{4}$  of the SE $\frac{1}{4}$  of Sect. 19, all of Twp. 33 S., R. 7 $\frac{1}{2}$  E.W.M., Klamath County, Oregon.

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Parcel #3

Lots 1, 2, 3, 4 and the E $\frac{1}{2}$  of the W $\frac{1}{2}$  of Sect. 19, Twp. 33 S., R. 7 $\frac{1}{2}$  E.W.M., Klamath County, Oregon.

Parcel #4

The E $\frac{1}{2}$  of the E $\frac{1}{2}$  of the E $\frac{1}{2}$  of Sect. 24, Twp. 33 S., R. 7 $\frac{1}{2}$  E.W.M., Klamath County, Oregon

Parcel #5

The NW $\frac{1}{4}$  of Sect. 2, Twp. 34 S., R. 7 $\frac{1}{2}$  E.W.M., Klamath County, Oregon.

Parcel #6

Lots 11, 12 and 13 of Sect. 3, Twp. 34 S., R. 7 $\frac{1}{2}$  E.W.M., Klamath County, Oregon.

Parcel #7

An undivided one-half interest as tenant in common in the S $\frac{1}{2}$  of Sect. 35, Twp. 33 S., R. 7 $\frac{1}{2}$  E.W.M., lying Easterly of the Easterly right-of-way line of the Crater Lake Highway as the same is now located and constructed; SUBJECT TO: the exceptions set forth in the deed of reconveyance identified as Instrument no. 17420, recorded at Vol. 290, Page 49, Deed Records of Klamath County, Oregon.

Parcel #8

An undivided one-half interest as tenant in common in the following described property: beginning at the intersection of the center line of Crater Lake Highway with the South line of Sect. 35, Twp. 33 S., R. 7 $\frac{1}{2}$  E.W.M.; thence West along said South line 750 feet; thence at right angles North 170 feet; thence East parallel with the South line of said Section 35 to the center line of Crater Lake Highway; thence Southeasterly along the center line of said highway to the point of beginning.

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Parcel #9

A parcel of land containing 58.65 acres, more or less, and situated in the S $\frac{1}{2}$  of the NW $\frac{1}{4}$  and N $\frac{1}{2}$  of the SW $\frac{1}{4}$  of Sect. 2, Twp. 41 S., R. 11 E.W.M. in Klamath County, Oregon, which is the same parcel conveyed to the Trust under Instrument #40572, recorded at Vol. M84, Page 14884, of the Klamath County Deed Records.

Parcel #11

41.16 acres in S $\frac{1}{2}$  of NE $\frac{1}{4}$  of NE $\frac{1}{4}$  and the SE $\frac{1}{4}$  of NE $\frac{1}{4}$  of S. 3, Twp. 34 S., R 7 $\frac{1}{2}$  E.W.M., Klamath County, Oregon.

Parcel #12

Property described in Instrument #65708, Volume 160, Page 529 of Klamath County Deed Records:

- (a) M25/TL28
- (b) M25/TL31

Parcel #13

Any and all other real property added to the gross estate in the course of audit of the estate's United States Estate Tax Return.

STATE OF OREGON: COUNTY OF KLAMATH: ss.

Filed for record at request of  
of February

A.D., 19 87 at 11:59 o'clock A M., and duly recorded in Vol. M87 the 27th day  
of U.S. Tax Liens on Page 3215

FEE \$17.00

By Evelyn Biehn, County Clerk

*[Signature]*