

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 **89-4** 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 Edith J. Henzel. Qualified Heirs:**  
**Samuel A. Henzel; Thurston K. Henzel; Verna J. MacNab**

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

**Patricia M. Logan, CPA**  
**112 N. 5th Street**  
**Klamath Falls, Oregon 97601**

Date of Death  
**November 15, 1986**

Decedent's Social Security Number  
**541-58-5289**

Amount of Additional Tax  
**\$174,501**

Description of Property to Which Lien Attaches

See property description which is attached hereto and is incorporated herein as if reproduced on the face of this lien.

Place of Filing

**County Clerk, Klamath County**

This notice was prepared and signed at

**Portland, Oregon**

the **28th** day of **April**

Signature

*E. J. Langherty*

Title **Revenue Officer**

## SECTION 1:

A piece or parcel of land lying between the rights of way for the Southern Pacific Railroad, and the Dalles-California Highway in Lot 1 of Section 1, Township 40 South, Range 8 East of the Willamette Meridian, and more particularly described as follows: Beginning at a point at the intersection of the line marking the Easterly boundary of the right of way of the Southern Pacific Railroad, which is a line parallel with and 50.0 feet distant at right angles Southeasterly from the center line of the said Southern Pacific Railroad, as the same is now located and constructed, with a line parallel with and 92.54 feet distant at right angles Southerly from the township line which marks the Northerly boundary of the said Section 1, Township 40 South, Range 8 East of the Willamette Meridian, from which point of intersection, the section corner at the Northwestern corner of the said Section 1, Township 40 South, Range 8 East of the Willamette Meridian, bears North  $88^{\circ}22'$  East, 2927.6 feet distant, and running thence Southwesterly along the said Easterly right of way line of the said Southern Pacific Railroad, 1105 feet, more or less, to its intersection with the meander line marking the Southerly boundary of the said Lot 1, of the said Section 1, Township 40 South, Range 8 East of the Willamette Meridian; thence South  $40^{\circ}58'$  East along said meander line 97.5 feet, more or less, to its intersection with the line marking the Westerly boundary of the right of way of the Dalles-California Highway, which is a line parallel with and 50.0 feet distant at right angles Northwesterly from the center line of the said The Dalles-California Highway, as the same is now located and constructed; thence Northeasterly along the said Westerly right of way line of the said The Dalles-California Highway 1190 feet, more or less, to its intersection with the said line parallel with and 92.54 feet distant at right angles Southerly from the township line marking the Northerly boundary of the said Section 1, Township 40 South, Range 8 East of the Willamette Meridian; thence North  $89^{\circ}49'$  West, along said parallel line 97.3 feet, more or less, to the said point of beginning.

ALSO Beginning at the Northwestern corner of the S½SE¼NE¼ of the said Section 1, Township 40 South, Range 8 East of the Willamette Meridian, and running thence North  $89^{\circ}49'$  West 704.4 feet, more or less, to a point in the line marking the Northeasterly boundary of the right of way of the Midland-Mack Store Road, which is a line parallel with and 30.0 feet distant at right angles Northeastly from the center line of the said Midland-Mack Store Road, as the same is now located and constructed; thence South  $38^{\circ}25'$  East, along said Northeasterly right of way boundary 1134.2 feet, more or less, to its intersection with the line marking the Easterly boundary of Lot 2, of Section 1, Township 40 South, Range 8 East of the Willamette Meridian; thence North  $0^{\circ}02'$  West, along said line marking the Easterly boundary of the said Lot 2 of Section 1, Township 40 South, Range 8 East of the Willamette Meridian, 886.3 feet, more or less, to the said point of beginning.

All those portions of Lots 1 and 2, Section 1, lying Southwesterly of the Midland-Mack Store Highway as now constructed and in use, in Township 40 South, Range 8 East of the Willamette Meridian.

The S½SE¼NE¼ of Section 1, Township 40 South, Range 8 East of the Willamette Meridian.

: Lots 3, 4 and 9 of Section 1, SAVING AND EXCEPTING that portion of the A. H. Patterson, Sr. property described in deed recorded in Book 199 page 113, which lies Northerly and Easterly of the Northeast boundary of the New North canal of the Klamath Drainage District and SAVING AND EXCEPTING THEREFROM that portion conveyed to State of Oregon by deed dated May 23, 1947, recorded June 3, 1947, in Deed Book 207 page 156, records of Klamath County, Oregon.

All that portion of Lot 6, Section 1, lying Easterly of the Central Pacific Railway Company right of way, SAVING AND EXCEPTING that portion thereof lying Northerly of the Midland-Mack Store Highway and having been conveyed to Arthur Neil Phipps, et al, by deed dated March 14, 1950, recorded March 17, 1950, in Book 237 page 387, Deed Records of Klamath County, Oregon, and ALSO SAVING AND EXCEPTING that portion thereof conveyed to Klamath County by deed dated April 21, 1934, recorded September 19, 1934, in Deed Book 103 page 506, Records of Klamath County, Oregon, and ALSO SAVING AND EXCEPTING therefrom that portion conveyed to the State of Oregon by deed dated May 31, 1947, recorded June 25, 1947, in Book 208 page 87, Deed Records of Klamath County, Oregon.

Those portions of Lot 7, the NE $\frac{1}{4}$ SW $\frac{1}{4}$  and the SW $\frac{1}{4}$ SW $\frac{1}{4}$  of Section 1, lying Easterly of the Central Pacific Railway Company right of way, SAVING AND EXCEPTING from said Lot 7 that portion conveyed to the State of Oregon by deed dated May 31, 1947, recorded June 25, 1947, in Book 208 page 87, Deed Records of Klamath County, Oregon.

All of Lots 5 and 8, and the SW $\frac{1}{4}$ SE $\frac{1}{4}$  and SE $\frac{1}{4}$ SW $\frac{1}{4}$  of Section 1.

#### SECTION 11:

That portion of the E $\frac{1}{4}$ SE $\frac{1}{4}$  lying Easterly of the Central Pacific Railroad right of way.

#### SECTION 12:

All that portion of Section 12 lying Easterly of the Central Pacific Railroad right of way.

#### SECTION 13: ALL

#### SECTION 14:

That portion of the E $\frac{1}{4}$  lying Easterly of the Central Pacific Railroad right of way.

#### TOWNSHIP 40 SOUTH, RANGE 9 EAST OF THE WILLAMETTE MERIDIAN

#### SECTION 6:

That portion of the SW $\frac{1}{4}$ SW $\frac{1}{4}$  lying Southwesterly of the New North Canal of the Klamath Drainage District.

#### SECTION 7:

Lots 1, 8, 9, 10 and 13; and the S $\frac{1}{4}$ NW $\frac{1}{4}$ ; the SW $\frac{1}{4}$ ; the W $\frac{1}{4}$ SE $\frac{1}{4}$ ; and SE $\frac{1}{4}$ SE $\frac{1}{4}$ ; and that portion of the NE $\frac{1}{4}$  and Lot 7 lying Southerly and Westerly of the center line of the said New North Canal.

#### SECTION 18: ALL

All those portions of Section 23 and 24, Township 40 S.R. 8 E.W.M., and of Section 19, Township 40 S.R. 9 E.W.M., lying Easterly of Highway #97 and Northerly and Easterly of the center line of Klamath Straits, as presently located and constructed. EXCEPTING THEREFROM the following described parcel: All that portion of the N½NE¼ of Section 23, Twp. 40 S.R. 8 E.W.M., lying South of the Klamath Straits (Old Channel), East of Highway #97, and Northerly of the following described line: Beginning at a point on the easterly right-of-way line of said Highway #97 which bears S. 69°53' E. 2942.6 feet and N. 18°17' E. 150.0 feet from the Northwest corner of said Section 23, Twp. 40 S.R. 8 E.W.M.; thence leaving said highway right of way line S. 72°06' E. 900.1 feet; thence S. 36°56' E. 162.1 feet; thence S. 68°03' E. 330.0 feet to a point designated Point "D" on the South line of said N½NE¼ of Section 23; said point being S. 71°02' E. 4305.9 feet from the Northwest corner of said Section 23, Twp. 40 S.R. 8 E.W.M.

TOWNSHIP 40 SOUTH, RANGE 8 EAST OF THE WILLAMETTE MERIDIAN

SECTION 34:

That part of the SW¼ of Section 34 described as follows: Beginning at a point that is distant South 89°29' East 351.66 feet from the Section corner common to Sections 3 and 4, Township 41 S.R. 8 E.W.M., and Sections 33 and 34 Township 40 S.R. 8 E.W.M., said point being distant 50 feet Southeasterly measured at right angles from the center line of the Central Pacific Company's originally located main track at Engineer's Station 2640+59.67; thence North 32°17'30" East, parallel to said center line of main track, 1740.33 feet to a point distant 50 feet Southeasterly at right angles from said centerline of the Central Pacific Railway Company's originally located main track at Engineer's Station 2658+00; thence South 57°42'30" East 100.0 feet to the Northwesterly right of way line of the Klamath Falls-Dorris Highway; thence South 32°17'30" West along said right of way line 1678.39 feet to the South line of said Section 34; thence North 89°29' West along said South line of Section 34 a distance of 117.63 feet to the point of beginning.

ALSO that portion of the SW¼SW¼ lying Southeasterly of the Klamath Falls-Dorris Highway; and the West 400 feet of Lot 5 in said Section 34.

TOWNSHIP 41 SOUTH, RANGE 9 EAST OF THE WILLAMETTE MERIDIAN

SECTION 6: The S½SW¼

SECTION 7: ALL

Lots 1 thru 6 in Block 2, Second Addition to Midland, according to the official plat thereof on file in the office of the County Clerk of Klamath County, Oregon.

A parcel of land situate in Section 7, T. 40 S., R. 9 E., W.M., being more particularly described as follows:

Beginning at a point on the Westerly right-of-way line of the Lower Klamath Lake Road, from which point the East  $\frac{1}{4}$  corner of Section 7, T. 40 S., R. 9 E., W.M. bears N  $22^{\circ}57'11''$  W 33.4 feet, East 1266.11 feet and South 1784.31 feet distant; thence N  $67^{\circ}02'49''$  E 30.00 feet to a point on the centerline of said Lower Klamath Lake Road; thence along said centerline S  $22^{\circ}57'11''$  E 1588.75 feet to a point; thence along a 2664.0 foot radius curve to the left, the long chord of which bears S  $25^{\circ}10'55''$  E 207.24 feet, 207.28 feet to a point; thence, leaving said centerline, S  $62^{\circ}35'20''$  W 30.00 feet to a point on the Westerly right-of-way line of said Lower Klamath Lake Road; thence S  $60^{\circ}42'40''$  W 64.25 feet to a  $\frac{5}{8}$  inch iron pin reference monument; thence S  $60^{\circ}42'40''$  W 34 feet, more or less, to a point on the centerline of the North Canal of the Klamath Drainage District, as the same is presently located and constructed; thence Northwesterly along the North Canal centerline 2378 feet, more or less, to a point on line with an existing fence to the East; thence along said fence line N  $86^{\circ}58'15''$  E 1025.8 feet, more or less, to the point of beginning.

PARCEL 3:

TOWNSHIP 41 SOUTH, RANGE 9 EAST OF THE WILLAMETTE MERIDIAN

SECTION 6: NE $\frac{1}{4}$ SW $\frac{1}{4}$

PARCEL 4:

A piece of parcel of land situate in a portion of Government Lot 4 in Section 34 T. 40 S., R. 8 E., W.M., being more particularly described as follows:

Beginning at the meander corner of the 1858 Meander common to Sections 27 and 34, T. 40 S., R. 8 E., W.M.; thence S  $15^{\circ}58'10''$  E 174.6 feet to a point on the easterly right-of-way line of U.S. Highway 97 as the same is presently located and constructed; thence S  $32^{\circ}22'$  West along said easterly right-of-way line 3942.08 feet to the true point of beginning of this description; thence S  $57^{\circ}38'$  E 428.22 feet to a point on the adjusted 1858 meander line, as established during Record Survey No. 1936; thence S  $5^{\circ}08'55''$  W along said meander line 322.92 feet to a point; thence N  $89^{\circ}21'05''$  W 677.05 feet to a point on the easterly right-of-way line of U.S. Highway 97; thence N  $32^{\circ}22'$  E along said easterly right-of-way line 643.12 feet to the true point of beginning, containing 5.66 acres, more or less, and being subject to all rights-of-way and/or easements of record or apparent on the premises.

STATE OF OREGON: COUNTY OF KLAMATH: ss.

Filed for record at request of \_\_\_\_\_ the \_\_\_\_\_ 22nd \_\_\_\_\_ day  
of \_\_\_\_\_ May \_\_\_\_\_ A.D., 19 \_\_\_\_\_ 89 at \_\_\_\_\_ 9:56 \_\_\_\_\_ o'clock \_\_\_\_\_ AM., and duly recorded in Vol. \_\_\_\_\_ M89  
of \_\_\_\_\_ U. S. Tax Liens \_\_\_\_\_ on Page \_\_\_\_\_ 8790 \_\_\_\_\_

FEE \$25.00

Evelyn Biehn County Clerk

By Pauline Muller



May 22, 1989

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NOT ON FILE