

42301

MTC 41220

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## CERTIFICATE OF SUBORDINATION OF FEDERAL TAX LIEN

(Sec. 6325(d)(2) of the Internal Revenue Code)

WHEREAS, RANDY S &amp; SUSAN J SCOTT

Of 8905 HWY 66, City of KLAMATH FALLS

County of KLAMATH, State of OREGON

Is indebted to the United States for unpaid internal revenue tax in the sum of Seventy-five thousand, seven hundred forty-six and 71/100 Dollars (\$ 75,746.71)

lawfully assessed, to wit:

<del>CERTIFICATE</del> LIEN NO.	<del>RECORDING NO.</del> RECORDING NO.	<del>DATE RECORDED</del> DATE RECORDED	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
919730370	35075 Bk. 197 Pg. 9074	03/28/97	535-52-6104	61,573.48
TOTAL				\$

WHEREAS, to secure the collection of said tax, notice of the lien of the United States, attaching to all the property and rights to property of the said taxpayer on account of said tax indebtedness, was filed with the County Clerk \_\_\_\_\_ for the County of Klamath \_\_\_\_\_, and also with the \_\_\_\_\_

\_\_\_\_\_, in accordance with the applicable provisions of law.

WHEREAS, the lien of the United States, Federal Number as stated above, for said tax has attached to certain property described as:

Parcel 2 of Land Partition 9-96 being a portion of Lot 15 of Tract 1290 "SILVER RIDGE ESTATES" situated in the E1/2 of Section 22, Township 39 South, Range 8 East, Willamette Meridian, Klamath County, Oregon.

(Use this space for continued description of property)

DECLARATION OF THE DEEDMAN - FIDELITY-BONDING REQUIRED  
 STATE OF OREGON, COUNTY OF KLAMATH, ss. I, the undersigned, do hereby certify that the foregoing is a true and correct copy of the original as the same appears in the records of the County Clerk of said County, and that the same is a true and correct copy of the original as the same appears in the records of the County Clerk of said County.

WHEREAS, the District Director of Internal Revenue having determined that the amount realizable by the United States from the property herein described, or from any other property subject to the lien, will ultimately be increased by reason of the issuance of a certificate subordinating the tax lien of the United States and that the ultimate collection of the tax liability will be facilitated by such subordination is authorized to issue such certificate under the provisions of section 6325(d)(2) of the Internal Revenue Code.

NOW, THEREFORE, THIS INSTRUMENT WITNESSETH, That I, Paul Beene, District Director of Internal Revenue at Pacific-Northwest District, charged by law with the duty of collecting and enforcing the collection of internal revenue taxes due to the United States, and charged with the assessment hereinbefore stated, do, pursuant to the provisions of section 6325(d)(2) of the Internal Revenue Code, subordinate the aforesaid tax lien, in the amount heretofore stated to the instrument herein described as a \$54,000.00 Trust Deed Subordination to Lawless Roofing, Inc., Defined Benefit Pension Plan and Trust. Subordination expired on August 25, 1997 if not recorded.

saving and reserving, however, the force and effect of said tax lien against and upon all other property or rights to property to which said lien is attached, wheresoever situated.

WITNESS my hand at Portland, Oregon, on this, 28th day of July, 19 97.

SIGNATURE

TITLE

*Lloyd Neal*

Advisor, Special Procedures Staff

Note: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Subordination of Federal Tax Lien. Rev. Rul. 71-466, 1971-2 C. B. 409.

Form 669-E (Rev. 3-87)

STATE OF OREGON: COUNTY OF KLAMATH: ss.

Filed for record at request of Amerititle the 30th day of July A.D., 19 97 at 3:27 o'clock p M., and duly recorded in Vol. M97 of Mortgages on Page 24423.

Bernetha G. Letsch, County Clerk

FEE \$15.00

By *Pauline Neulander*