

PROPERTY CODE

CHAPTER 14. UNIFORM FEDERAL LIEN REGISTRATION ACT

Sec. 14.001. SCOPE. This chapter applies only to federal tax liens and to other federal liens notices of which under any Act of Congress or any regulation adopted pursuant thereto are required or permitted to be filed in the same manner as notices of federal tax liens.

Added by Acts 1989, 71st Leg., ch. 945, Sec. 1, eff. Sept. 1, 1989.

Sec. 14.002. PLACE OF FILING. (a) Notices of liens, certificates, and other notices affecting federal tax liens or other federal liens must be filed in accordance with this chapter.

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

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

(1) if the person against whose interest the lien applies is a corporation or a partnership whose principal executive office is in this state, as these entities are defined in the internal revenue laws of the United States, in the office of the secretary of state;

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

Added by Acts 1989, 71st Leg., ch. 945, Sec. 1, eff. Sept. 1, 1989.

Sec. 14.003. EXECUTION OF NOTICES AND CERTIFICATES. Certification of notices of liens, certificates, or other notices affecting federal liens by the secretary of the treasury of the United States or his delegate, or by any official or entity of the United States responsible for filing or certifying of notice of any other lien, entitles them to be filed and no other attestation, certification, or acknowledgment is necessary.

Added by Acts 1989, 71st Leg., ch. 945, Sec. 1, eff. Sept. 1, 1989.

Sec. 14.004. DUTIES OF FILING OFFICER. (a) If a notice of federal lien, a refiling of a notice of federal lien, or a notice of revocation of any certificate described in Subsection (b) is presented to a filing officer who is:

(1) the secretary of state, he shall cause the notice to be marked, held or placed on microtext, and indexed in accordance with the provisions of Section 9.519, Business & Commerce Code, as if the notice were a financing statement within the meaning of that code; or

(2) any other officer described in Section 14.002, he shall endorse thereon his identification and the date and time of receipt and forthwith file it alphabetically in the real property records and if requested by the party submitting the document, in the personal property files or enter it in an alphabetical index for real or personal property, as appropriate, showing the name and address of the person named in the notice, the date and time of receipt, the title and address of the official or entity certifying the lien, and the total amount appearing on the notice of lien.

(b) If a certificate of release, nonattachment, discharge, or subordination of any lien is presented to the secretary of state for filing he shall:

(1) cause a certificate of release or nonattachment to be marked, held, and indexed as if the certificate were a termination statement within the meaning of the Uniform Commercial Code, but the notice of lien to which the certificate relates may not be removed from the files; and

(2) cause a certificate of discharge or subordination to be marked, held, and indexed as if the certificate were a release of collateral within the meaning of the Uniform Commercial Code.

(c) If a refiled notice of federal lien referred to in Subsection (a) or any of the certificates or notices referred to in Subsection (b) is presented for filing to any other filing officer specified in Section 14.002, he shall permanently attach the refiled notice or the certificate to the original notice of lien unless the document is on microtext and therefore not in the files of the filing officer and enter the refiled notice or the certificate with the date of filing in any alphabetical lien index on the line where the original notice of lien is entered.

(d) Upon request of any person, the filing officer shall

issue his certificate showing whether there is on file, on the date and hour stated therein, any notice of lien or certificate or notice affecting any lien filed under this chapter or filed under the Uniform Federal Tax Lien Registration Act (Subchapter C, Chapter 113, Tax Code) on or after January 1, 1972, naming a particular person, and if a notice or certificate is on file, giving the date and hour of filing of each notice or certificate. The fee for a certificate is \$10. Upon request, the filing officer shall furnish a copy of any notice of federal lien, or notice or certificate affecting a federal lien, for a fee of \$1.50 per page. Added by Acts 1989, 71st Leg., ch. 945, Sec. 1, eff. Sept. 1, 1989. Amended by Acts 1999, 76th Leg., ch. 414, Sec. 2.34, eff. July 1, 2001.

Sec. 14.005. FEE. The fee for filing and indexing each notice of lien or certificate or notice affecting the lien is \$10. The filing of the same notice of lien or certificate or notice affecting a lien in both real property records and personal property files is two filings.

Added by Acts 1989, 71st Leg., ch. 945, Sec. 1, eff. Sept. 1, 1989.

Sec. 14.006. UNIFORMITY OF APPLICATION AND CONSTRUCTION. This chapter shall be applied and construed to effectuate its general purpose to make uniform the law with respect to the subject of this chapter among states enacting it.

Added by Acts 1989, 71st Leg., ch. 945, Sec. 1, eff. Sept. 1, 1989.

Sec. 14.007. SHORT TITLE. This chapter may be cited as the Uniform Federal Lien Registration Act.

Added by Acts 1989, 71st Leg., ch. 945, Sec. 1, eff. Sept. 1, 1989.