

LIENS



*Disclaimer: The following materials were compiled using Kansas State Statutes; **Federal Lien Filings; State Lien Filings; Statutory Liens Filed with the Register of Deeds; and Statutory Liens in favor of Individuals** given by Jeffrey Pyle, September 2015; and past Register of Deeds manuals. Always consult your county counsel for legal advice.*

LIENS

A lien is a notice attached to real estate and personal property telling the world that a creditor claims someone owes them money. A lien is typically a public record filed with a county records office (for real property) or with a state agency, such as the secretary of state (for cars, boats, office equipment, and the like). Liens on real estate are a common way for creditors to collect what they are owed. Liens on personal property, such as motor vehicles, are less frequently used but can be an effective way for someone to collect.

FEDERAL TAX LIENS

FEDERAL TAX LIEN - (Page 11)

K.S.A. 79-2614(b) - Notice of liens upon real property for obligations payable to the United State and certificates and notice affection the liens shall be filed in the office of the register of deeds of the county in which the real property subject to the liens in situated.

1. FEE: K.S.A. 28-115

	2017	2018
Tax Liens & Certif. Of Discharge	\$14.00	\$17.00
UCC Filing Fees	\$15.00	\$15.00
Total	\$29.00	\$32.00

2. WHERE FILED: Filed as a UCC and Miscellaneous index.
3. K.S.A. 79-2615 - States that no certification or acknowledgment is needed.
4. Is a lien on all personal AND real property.
5. Becomes a first and prior lien.
6. Effective for the period stated on document or until released by IRS.
7. Copy is returned to the IRS. Original is kept in UCC alphabetical file.

AMENDED OR CORRECTED NOTICE OF FEDERAL TAX LIEN

A document to add, delete, or correct information on the original Federal Tax Lien.

1. FEE:

	2017	2018
Tax Liens & Certif. Of Discharge	\$14.00	\$17.00
UCC Filing Fees	\$15.00	\$15.00
Total	\$29.00	\$32.00

AMENDED OR CORRECTED NOTICE OF FEDERAL TAX LIEN -cont.

- 2. WHERE FILED: UCC on original tax lien & Miscellaneous Index.
- 3. Compare to the original.

WITHDRAWAL OF FILED NOTICE OF FEDERAL TAX LIEN - (Page 12)

This means the tax lien should have never been filed in the first place. Is a withdrawal on the taxes listed on this form. You would pull the original tax lien out of the UCC file.

- 1. FEE:

	<i>2017</i>	<i>2018</i>
Tax Liens & Certif. Of Discharge	\$14.00	\$17.00
UCC Filing Fees	\$15.00	\$15.00
Total	\$29.00	\$32.00

- 2. WHERE FILED: UCC on original tax lien & Miscellaneous Index.
- 3. Compare to the original.

RELEASE OF FEDERAL TAX LIEN - (Page 13)

This document releases the federal tax lien and means the taxes have been paid.

- 1. FEE:

	<i>2017</i>	<i>2018</i>
Tax Liens & Certif. Of Discharge	\$14.00	\$17.00
UCC Filing Fees	\$15.00	\$15.00
Total	\$29.00	\$32.00

- 2. WHERE FILED: UCC & Miscellaneous index.
- 3. Compare to the original. Information must match exactly.
- 4. Attach original to copy in numerical UCC file. You will pull out the alphabetical as it is now completely released.
- 5. They also release just one person on a release.
- 6. Register of Deeds contact number only - 1-800-913-4170
- 7. Taxpayer can request copy of release to record by sending a copy of the tax lien with a written request to 859-669-5152 or they can contact the Revenue Officer they're working with.
- 8. Because the general index is a permanent record, federal tax liens should not be disposed.

CERTIFICATE OF SUBORDINATION - (Pages 14-15)

Does not remove the lien, but allows other creditors to move ahead of the IRS. May be filed if the homeowner has a tax lien and is trying to refinance or get a mortgage.

1. FEE: Same as Notice of Federal Tax Lien
2. WHERE FILED: UCC & & Miscellaneous Index.

CERTIFICATE OF NON ATTACHMENT

If someone believes a Notice of Federal Tax Lien has been incorrectly filed against them, they can request this document. This typically occurs when the name of that individual is similar or identical to the name to the taxpayer shown on the Notice.

1. FEE: Same as Notice of Federal Tax Lien.
2. WHERE FILED: UCC & & Miscellaneous Index.

CERTIFICATE OF DISCHARGE OF PROPERTY - (Page 16)

Removes a lien from specific property.

1. FEE: Same as Notice of Federal Tax Lien.
2. WHERE FILED: UCC & & Miscellaneous Index.

OTHER DOCUMENTS RELATING TO FEDERAL TAX LIENS

1. Inadvertently Filed Tax Lien
2. Revocation of Certificate of Release of Federal Tax Lien - *(Pages 17-18)*
3. Refiled Notice - *(Pages 19-20)*

STATE LIENS

STATE INCOME TAX LIENS

These are filed in District Court.

EMPLOYMENT SECURITY LAW LIEN & RELEASE - (Pages 21-22)

K.S.A. 44-717(e)(1) - Establishes a lien against an employer for unpaid employment taxes owed to the State; filed by Kansas Dept. Of Labor or similar entity in other states; effective until released.

1. FEE: None at time of filing tax lien. Fee to release is paid by employer.

EMPLOYMENT SECURITY LAW LIEN & RELEASE - cont'

	2017	2018
Initial Lien - File as UCC	\$15.00	\$15.00
Initial Lien - File As Misc. Doc.	\$18.00	\$21.00
Release - File as UCC	\$15.00	\$15.00
Release - File as Misc. Doc.	\$17.00	\$20.00
Total	\$65.00	\$71.00

2. WHERE FILED: UCC and in miscellaneous being indexed against the name of the delinquent employer.
3. For additional pages, fees are the same as a regular document.
4. Fee due when filed by state other than Kansas.
5. File as presented by the state.
6. If a partial release if filed, charge for UCC and miscellaneous document at that time. Collect full amount when released.

OVERPAYMENT OF UNEMPLOYMENT INSURANCE BENEFITS LIEN- (Pages 23-24)

K.S.A 44-719(d)(1) - Filed when the Kansas Department of Labor determines that an individual received excess or unwarranted unemployment insurance benefits

1. FEE: No filing fee
2. WHERE FILED: Filed as an UCC and Miscellaneous index.
3. If person is deceased or not a resident of the county, do not record and return to State.

MEDICAL ASSISTANCE LIEN - (Page 25)

K.S.A. 39-709(g) - Filed by KDHE or its designee to recover monies paid to recipient living or within one year of date of death of recipient.

1. FEE: No filing fee
2. WHERE FILED: UCC and Miscellaneous index.
3. Must contain legal description of real property.
4. Subject to all prior liens and encumbrances.

MISCELLANEOUS LIENS

ABSTRACT OF JUDGMENT - (Page 26)

Is a civil judgement in favor of the United States. When a judgment has been rendered, this document is filed in the county where the person resides. It is to be treated like a tax lien under the internal revenue laws of the United States. Effects real property only.

1. FEE: 2017 - \$14.00
2018 - \$17.00
2. WHERE FILED: Regular document

RELEASE OF ABSTRACT OF JUDGMENT - (Pages 27-28)

Releases the Abstract of Judgement. Needs to refer back to the original document by book and page number.

1. FEE: 2017 - \$14.00
2018 - \$17.00
2. WHERE FILED: Regular document

AGISTER'S LIEN - (Pages 29-32)

K.S.A. 58-220 - Establishes a security interest in livestock maintained on rented pasture land when pasture rent remains unpaid.

1. FEE: \$15.00
2. WHERE FILED: UCC
3. Must be filed within 15 days of livestock being removed from pasture.
4. FEE TO RELEASE: \$15.00

ANTI-TERRORISM LIEN - (Pages 33-34)

These liens are in favor of the United States on all property and rights to property of the person fined. Not for unpaid taxes, but for fines, penalties, costs or restitution. The lien arises on the entry of judgement and continues for 20 years or until the liability is satisfied.

1. FEE: Same as Notice of Federal Tax Lien.
2. WHERE FILED: UCC & regular document.
3. If it is on corporation, partnership, trust, or estate of decedent, these are filed with Secretary of State.
3. FEE TO RELEASE: Same as to file.

ARTISAN OR MECHANIC’S OR REPAIRMAN’S LIEN - *(Pages 35-38; 39-40; 41-44; 45-46)*

K.S.A. 58-201, 58-202 - Establishes a security interest on equipment or machines where services that are performed by trained workman, mechanic or a hand crafter have not been paid.

1. FEE: 2017 - \$14.00
2018 - \$17.00
2. WHERE FILED: UCC
3. Must be signed under oath.
4. Should include a copy of invoices or repair bills with the lien.
5. If legal action to collect lien is not taken within one year after the date of filing, then lien shall be deemed to have been abandoned and shall be therefore void.
6. FEE TO RELEASE: No fee to release. This is the only statute that states the register of deeds **may** remove the lien from the records and destroy them after 5 years.
7. If repairs are attached to a house or real estate, it is filed in District Court.

ARTESIAN LIEN

K.S.A. 42-330 & 42-331 - A record kept of boring of artesian well that is filed in our office in the county in which the well is situated. Details in statute.

1. FEE: \$15.00
2. WHERE FILED: UCC
3. FEE TO RELEASE: \$15.00
4. Not filed much anymore.

CLAIM OF LIEN - *(Pages 47-48)*

Any lien that states the person owes money and has a legal description on it would place a lien on the property. Can charge mortgage tax on these.

1. FEE: Same as regular document. May charge mortgage tax
2. WHERE FILED: Regular document.
3. FEE TO RELEASE: Same as regular document.

COMMERCIAL REAL ESTATE BROKER’S LIEN - *(Pages 49-52)*

K.S.A. 58-30a01 to 58-30a18 - When a real estate broker is owed money for fees or commissions and it remains unpaid, they can file a lien. Document must contain: name of broker and real estate license number; name of owner; legal description; amount of lien; and be signed by broker. Broker must attest information is true and correct to his knowledge and belief.

1. FEE: Same as regular document.

COMMERCIAL REAL ESTATE BROKER'S LIEN - cont.

2. WHERE FILED: Regular document.
3. Mortgage registration tax due. See AG Opinion N. 12-34 - *(Pages 53-56)*
4. Needs to be based on a written agreement between the owners and broker.
5. K.S.A. 58-30a05(b) states the broker records a notice of the lien in the register of deeds office of the county where the real estate is located so long as the lien is filed prior to the actual conveyance or transfer of the real estate. See also 58-38a08.
6. Broker must release the lien when it is paid or discharged, or if the broker has failed to institute suit to enforce the lien in required time.
7. FEE TO RELEASE: Same as releasing mortgage.

LIEN FOR CARE OF LIVESTOCK - (Pages 76-78)

K.S.A. 58-207 - For feed and care of animals by keepers of livery stables and all others engaged in feeding horses, cattle, hogs or other livestock. This is a possessory lien and does not have a statutory filing provision. A court may find that it is not valid if filed in the register of deeds office. Not our duty to determine the validity of a lien or notice of lien.

1. FEE: \$15.00
2. WHERE FILED: UCC
2. To be filed within 60 days after money becomes due.
3. FEE TO RELEASE: \$15.00

ENVIRONMENTAL CLEAN UP LIEN & RELEASE OF LIEN - (Pages 57-58)

These are liens when a house is being torn down. They put the charges as a lien on the property. File them as a mortgage lien charging the mortgage registration tax. The city goes through several steps before filing the lien. It's published in the newspaper and the people are given warning that the house needs fixing. If it's not done the house is torn down and this lien is filed.

1. FEE: Same as regular document. Mortgage registration tax is collected
2. WHERE FILED: Regular document
3. FEE TO RELEASE: Same as regular document

LIEN FOR TAXES; INTEREST & PENALTIES (MOTOR VEHICLE FUEL TAXES)

K.S.A. 79-3413 - For unpaid taxes under the Motor-Fuel Tax Law. Creates a lien on personal and real property that is effective until released. Is filed in the same manner that chattel mortgages where filed, thus filed as UCC only.

1. FEE: No fee charged
2. WHERE FILED: UCC

LIEN FOR TAXES; INTEREST & PENALTIES (MOTOR VEHICLE FUEL TAXES)- cont.

3. Director may issue a certificate of release upon request by liable person. Such person may file this certificate in register of deeds office if original lien notice was filed.
4. FEE TO RELEASE: \$15.00 (K.A.R. 7-17-4)

LIEN FOR MOBILE HOME

K.S.A. 58-227, 2003 Supp. - Lien for leasing of mobile home space, when fees not paid.

1. FEE: \$15.00
2. WHERE FILED: UCC
3. May be filed at any time after 30 days beyond date notice is given to lessee.
4. FEE TO RELEASE: \$15.00

LIS PENDENS - (Pages 59-60)

K.S.A. 60-2201(b) - Filed in a second county when a lawsuit is pending in another county and there is real property in the second county.

1. FEE: \$5.00
2. Plaintiff must file verified statement stating nature of action, court in which action is pending, and legal description of property to be affected.
3. A copy of the final judgment shall be filed with the register of deeds.
4. FEE TO RELEASE: No fee - *(Pages 61-62; 63-64)*

LIQUIFIED PETROLEUM TAX LIEN:

K.S.A. 79-34,100 - For unpaid taxes against distributors, manufacturer, or sellers of liquefied petroleum under the Motor-Fuel Tax Law. See K.S.A. 79-3412; 79-3490 et seq., and amendments thereto. Creates lien on personal and real property.

1. FEE: No fee to file.
2. WHERE FILED: UCC only
3. FEE TO RELEASE: \$15.00

MOWING LIEN

Filed when the city does mowing for property owners and did not get paid. Should be filed as a document. Also, these can be collected on the tax roll, so some counties charge mortgage registration tax and some do not. Indexed against the land description.

1. FEE: Same as a regular document.
2. WHERE FILED: Regular document
3. FEE TO RELEASE: Same as regular document.

NOTICE OF LIEN FOR FINE - (Page 65)

Establishes a lien in favor of the United States on both the real and personal property of the judgement debtor; recorded according the Federal Criminal Collection Statutes under the Criminal Fine Enforcement Act for offenses committed between 1/1/85 and 10/31/87, or under the Sentencing Reform Act for offenses committed between 11/1/87 to the present. Treated like Federal Tax Lien

1. FEE: 2017 - \$29.00
2018 - \$32.00
2. WHERE FILED: UCC & regular document
3. File as presented from the United State Attorney's office.
4. Letter will be sent telling you how to index it.
5. FEE TO RELEASE: Same as to file

QUARTERLY TRUCK REGISTRATION - (Pages 66-67)

K.S.A. 8-143a & K.S.A. 8-1-115 - Creates a lien on trucks or truck tractor and all vehicles of the fleet and all personal and real property of debtor who has failed to make quarterly registration payments.

1. FEE: No fee to file
2. WHERE FILED: UCC
3. Effective until released.
4. FEE TO RELEASE: No fee to file.

SEEDING & BALING BROOMCORN & BALING HAY LIEN

K.S.A. 58-218 to 58-219 - Lien for seeding or baling broomcorn or for baling hay when services for doing this have not been paid. Done from the date of seeding baling. To be perfected in the same manner as the thresher's lien.

1. FEE: \$15.00
2. WHERE FILED: UCC
3. Lien should contain or be verified (under oath); name of owner of broomcorn or hay; description of land where crop grown; contract price or value of wages; date of broomcorn seeding or baling; amount due; and name of claimant.
4. FEE TO RELEASE: \$15.00

THRESHING & HUSKING LIEN - (Pages 68-70)

K.S.A. 58-203 and 58-204 - Lien for money owed to person operating a threshing machine, or combine as we would call it. For harvesting grain or grain crops, shucking, husking, or gathering of corn, either by hand or machinery.

1. FEE: \$15.00
2. WHERE FILED: UCC
3. Lien should contain or be verified (under oath); name of owner of crops harvested; type of grain & number of bushels harvested; description of land where crop grown; contract price or value of wages; date of harvesting; amount due; and name of claimant.
4. To be filed within 30 days after completion of harvesting.
5. FEE TO RELEASE: \$15.00

UTILITY LIEN

Filed from the city on unpaid utility accounts. This can be collected on the tax roll so mortgage registration tax is not charged.

1. FEE: Same as regular document.
2. WHERE FILED: Regular document

VETERINARY LIEN

K.S.A. 47-836 - Lien on animal in which services were performed by a veterinary. To be filed in the county in which the services were performed. Has preference over any other liens on the animal. Must be filed prior to 60 days after services were rendered.

1. FEE: \$15.00
2. WHERE FILED: UCC
3. Statute does not list requirements for lien, but probably should contain name and address of person providing veterinary services; name and address of owner of animals; description of animals; and amount of lien.
3. FEE TO RELEASE: \$15.00

WEED LIEN - (Pages 71-75a)

K.S.A. 2-1320 - A lien placed by county weed supervisor for control of weeds when county didn't receive their money. Must have a copy of the statement along with proof of notification. If not paid in 30 days, county clerk will place on the tax roll to collect.

1. FEE: Depends upon your county.
2. WHERE FILED: Regular document. Some also file in UCC
3. FEE TO RELEASE OR IS A RELEASE FILED: ?