

**§1903. Place of filing**

**1. Applicability.** Notices of liens, certificates and other notices affecting federal tax liens or other federal liens must be filed in accordance with this chapter.

[PL 1989, c. 502, Pt. A, §121 (NEW).]

**2. Real property liens.** Notices of liens upon real property for obligations payable to the United States and certificates and notices affecting the liens must be filed with the registry of deeds in the county or counties within which the affected property is situated.

[PL 2003, c. 518, §3 (AMD).]

**3. Personal property liens.** Notices of federal liens upon personal property, whether tangible or intangible, except property of a type in which a security interest is perfected under Title 11, section 9-1501, subsection (1), paragraph (a), for obligations payable to the United States and certificates and notices affecting the liens, must be filed with the Secretary of State.

[PL 1999, c. 699, Pt. D, §23 (AMD); PL 1999, c. 699, Pt. D, §30 (AFF).]

**4. Timber, mineral and other liens.** Notices of federal liens upon property of a type in which a security interest is perfected under Title 11, section 9-1501, subsection (1), paragraph (a), for obligations payable to the United States and certificates and notices affecting the liens, must be filed with the registry of deeds in the county or counties where a mortgage on the real estate concerned would be filed or recorded.

[PL 2003, c. 518, §4 (AMD).]

**SECTION HISTORY**

PL 1989, c. 502, §A121 (NEW). PL 1999, c. 699, §D23 (AMD). PL 1999, c. 699, §D30 (AFF).  
PL 2003, c. 518, §§3,4 (AMD).

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