



Ohio Revised Code

Section 317.09 Recording and filing notices of federal tax liens - certificate of discharge or release - fee.

Effective: January 30, 2014

Legislation: House Bill 72 - 130th General Assembly

(A)(1) Notices of liens for internal revenue taxes, of liens arising under section 107 of the "Comprehensive Environmental Response, Compensation, and Liability Act of 1980," 94 Stat. 2781, 42 U.S.C.A. 9607, as amended, and of any other lien in favor of the United States, as provided in the statutes of the United States or in any regulation adopted under those statutes, certificates discharging the liens, and certificates of release of the liens shall be filed for record, by mail or otherwise, in the office of the county recorder of the county in which the property subject to the lien is situated. If a duplicate copy of a notice of a lien or a certificate of discharge or release of a lien is provided, the county recorder shall endorse on the copy the date and hour that the notice or certificate was received for filing and recording and shall return the copy, by mail or otherwise, to the district director of the internal revenue service of the Ohio district from which the notice or certificate originated, the regional administrator of the region of the United States environmental protection agency from which the notice or certificate originated, or the other official of the United States who originated the notice or certificate, whichever is applicable.

(2) When a notice of a lien in favor of the United States is filed, the county recorder shall record the lien in the official records provided for in section 317.08 of the Revised Code and shall index the lien in the indexes provided for under section 317.18 of the Revised Code. The county recorder shall file and keep all original notices of liens in numerical order. When a certificate of discharge or release of any lien in favor of the United States is issued by the proper official of the United States or the official's delegate and is filed for record in the office of the county recorder in which the original notice of the lien is filed, the county recorder shall record the certificate in the official records provided for in section 317.08 of the Revised Code and shall index the certificate of discharge or release in the indexes provided for in section 317.18 of the Revised Code.

(B) A county recorder may use any nonpaper electronic or magnetic medium specified in section 9.01 of the Revised Code to record the notices of liens and the certificates of discharge or release of liens covered by this section. If the county recorder wishes to dispose of paper versions of the



notices and certificates covered by this section because they are no longer needed in that format, the county recorder shall request the county records commission to revise the county's schedule of records retention and disposal in accordance with section 149.38 of the Revised Code to provide for the disposal of those paper records.

(C) The county recorder shall receive a fee of five dollars for filing and indexing each notice of a lien filed pursuant to this section and shall receive a fee of three dollars for filing and indexing a certificate of discharge or release of the lien. The fees provided for in this division shall be collected at the time that the notice or certificate is presented in the office of the county recorder.