

"CHAPTER 505
UNIFORM FEDERAL TAX LIEN REGISTRATION ACT
(MODIFIED)

Section

- 505-1 Notices filed where
- 505-2 Index of liens
- 505-3 Certificates of release
- 505-4 Fees

Cross References

References to book and page, see §502-31.5.

" **§505-1 Notices filed where.** Notices of liens for internal revenue taxes payable to the United States and certificates of release or of partial discharge of such liens may be recorded in the bureau of conveyances. [L 1931, c 220, §1; RL 1935, §5190; RL 1945, §12790; am L 1949, c 216, §1; RL 1955, §346-1; am L 1966, c 33, §9; HRS §505-1; am L 1973, c 128, §1]

Rules of Court

Filing liens, see RLC rule 62.

Case Notes

Applied. 113 F. Supp. 702, 710.

" **§505-2 Index of liens.** When a notice of such tax lien is recorded, the registrar shall forthwith cause the same to be indexed in the general indexes of the bureau of conveyances. [L 1931, c 220, §2; RL 1935, §5191; RL 1945, §12791; RL 1955, §346-2; am L 1966, c 33, §10; HRS §505-2]

" **§505-3 Certificates of release.** Certificates of release or of partial discharges of any tax lien containing a reference to the book and page or document number of the registration of the original tax lien issued by the collector of internal revenue or other proper officer are entitled to be recorded in the bureau of conveyances. The registrar shall forthwith cause the same to be indexed in the general indexes in like manner as the original lien. [L 1931, c 220, §3; RL 1935, §5192; RL 1945, §12792; RL 1955, §346-3; am L 1966, c 33, §11; HRS §505-3; am L 1989, c 47, §13]

" **§505-4 Fees.** Unless otherwise provided by rules established by the department of land and natural resources, pursuant to chapter 91, the fees payable under this chapter are as follows:

For each notice of federal tax lien in the bureau of conveyances, \$10;

For each certificate of release, partial release, or discharge of a federal tax lien in the bureau of conveyances, \$10. [L 1931, c 220, §5; RL 1935, §5194; RL 1945, §12794; am L 1949, c 56, §1; RL 1955, §346-4; am L 1966, c 33, §12; HRS §505-4; am L 1973, c 128, §2; am L 1989, c 47, §14]

Cross References

Modification of fees, see §92-28.