

Some useful information on IRS Auctions

Nature of Title: The right, title, and interest of the in and to the property is offered for sale *subject to any prior valid outstanding mortgages, encumbrances, other liens in favor of third parties against the taxpayer that are superior to the lien of the United States.* All property is offered for sale "where is" and "as is" and without recourse against the United States. No guaranty or warranty, express or implied, is made as to the validity of the title, quality, quantity, weight, size, or condition of any of the property, or its fitness for any use or purpose. No claim will be considered for allowance or adjustment or for rescission of the sale based on failure of the property to conform with any expressed or implied representation.

Redemption Rights: The right of redemption, as specified in Internal Revenue Code section 6337, Redemption of Property, are quoted as follows:

Sec. 6337(a) Before Sale Any person whose property has been levied upon shall have the right to pay the amount due, together with the expenses of the proceeding, if any, to the Secretary at any time prior to the sale thereof, and upon such payment the Secretary shall restore such property to him, and all further proceedings in connection with the levy on such property shall cease from the time of such payment.

Sec. 6337(b) Redemption of Real Estate After Sale (1) Period.—The owners of any real property sold as provided in section 6335, their heirs, executors, or administrators, or any person having any interest therein, or a lien thereon, or any person in their behalf, shall be permitted to redeem the property sold, or any particular tract of such property at any time within 180 days after the sale thereof. **(2) Price.**—Such property or tract of property shall be permitted to be redeemed upon payment to the purchaser, or in case he cannot be found in the county in which the property to be redeemed is situated, then to the Secretary, for the use of the purchasers, their heirs, or assigns, the amount paid by such purchaser and interest thereon at the rate of 20 percent per annum.

Effect of Sec. 6339(c) Effect of Junior Encumbrances Junior Encumbrances: A certificate of sale of personal property given or a deed to real property executed pursuant to section 6338 shall discharge such property from all liens, encumbrances, and titles over which the lien of the United States with respect to which the levy was made had priority.

Items for this sale include:

Item	Identification	Bidding Starts at
2001 Mercedes Benz S600 Sedan -unknown mileage	WDBNG78J81A189319	\$2,760.00
1997 Ford F350C w/ Economizer Sander-unknown mileage	1FDKF38F1VEC7045	\$ 960.00
1977 Chevy Corvette Coupe L82 – 113,522 miles	1Z37L75412278	\$4,200.00
2004 Chevy Suburban LT1500 – unknown mileage	3GNFK16T64G324283	\$1,110.60
2003 Chevy Express Cargo Van – unknown	1GCCG25V931153064	\$2,160.00
1998 Ford E350 Club Wagon Super – 84,832 miles	1FBSS31S1WHB97019	\$1,200.00
2009 Welch Trailer	1W9ET16259M117013	\$900.00
1960 Oldsmobile 88 Dynamic Convertible – 98,762 miles	607M47739	\$4,200.00
2000 Polaris 500 XC Snowmobile – 5,200 miles	4XASB5AS7YB045489	\$600.00
2002 Polaris 600 Classic Snowmobile – 2,467	4XAND6ES52B218280	\$720.00
2001 Polaris 600 Classic Snowmobile – 1,551 miles	4XAND6DS91B13791	\$720.00
2004 Polaris Sportsman 700 ATV – 2,024 miles	4XACH68AX4A009138	\$1,020.00
2004 Polaris ATP 500 ATV – Unknown mileage	4XAJD50A942195578	\$600.00
2004 Polaris ATP 330 ATV – Unknown mileage –	4XAJD32A742187786	\$300.00
2003 Hyundai Sonata – 102,249 miles –	KMHWF35H23A891637	\$1,200.00
1984 Chevy Corvette – Unknown mileage –	1G1AY0785E5118072	\$510.00

For information on this and other sales please visit us on the web at www.irsauctions.gov

Or contact

R.P. Sweeney, Property Appraisal and Liquidation Specialist

Internal Revenue Service
410 Amherst St. –Ste 350
Nashua, NH 03063 Tel: 603.303.6196

DEPARTMENT OF TREASURY-INTERNAL REVENUE SERVICE

Public Auction Sale

September 20th, 2012
11:00 AM
139 Marston St.
Lawrence, MA 01841

VEHICLES

Under the authority in Internal Revenue Code section 6331, the property described has been seized for nonpayment of internal revenue taxes due. The property will be sold at public auction as provided by Internal Revenue Code section 6335 and related regulations.

Title Offered: Only the right, title, and interest in and to the property will be offered for sale. If requested, the Internal Revenue Service will furnish information about possible encumbrances, which may be useful in determining the value of the interest being sold.

**Property may be inspected at:
139 Marston St. In Lawrence, MA
From 10:00 to 10:45 AM on the Sale Date**

Payment Terms: Full payment required on acceptance of highest bid

Form of Payment: All payments must be by cash, certified check, cashier's or treasurer's check or by a United States postal, bank, express, or telegraph money order. Make check or money order payable to the **United States Treasury**

