

**Department of the Treasury -- Internal Revenue Service**  
**Notice of Encumbrances Against or Interests in**  
**Property Offered for Sale**

**NOTE:** The Internal Revenue Service does not warrant the correctness or completeness of the information listed and provides it solely to help the prospective bidder determine the value of the interest being sold. Bidders should, therefore, verify for themselves the validity, priority, and amount of the encumbrances against the property offered for sale. Each party listed below was mailed a notice of sale on or before (Date) 2015.

**As of this date, the following are the encumbrances against or interests in the property (as described in the Notice of Public Auction or Notice of Sealed Bid Sale) that was seized for nonpayment of Internal Revenue taxes due from: (Name) The Taxpayer**  
**Some of these encumbrances or interests may be superior to the lien of the United States.**

Type of Encumbrance or Interest	Amount of Encumbrance or Interest	Date of Instrument Creating Encumbrance or Interest	Date and Place Recorded	Name and Address of Party Holding Encumbrance or Interest	Date of Information
Property Tax	\$12,243.33	2011-2015	Niagara Falls City Hall 745 Main Street Niagara Falls NY 14302 1/1/2013	City of Niagara Falls City Controller 745 Main Street Niagara Falls NY 14302	05/08/2015
Property Tax	\$5,720.10	2007-2014	Niagara County Treasurer 59 Park Avenue Lockport NY 14094 1/1/2015	County of Niagara Treasurer Department 59 Park Avenue Lockport NY 14094	05/08/2015
Judgment	\$829.55	10/15/2008	Niagara County Clerk 175 Hawley Street Lockport NY 14095 10/15/2008	Noco Home Heat Inc 100 James Avenue Tonawanda NY14151	05/08/2015
Notice of Federal Tax Lien	\$82,941.34	03/23/2009	Niagara County Clerk 175 Hawley Street Lockport NY 14095 09/10/2010	Internal Revenue Service 130 South Elmwood Avenue Buffalo NY 14202	05/08/2015

<b>Name</b>	JOHN M. KENNEY	Signature	Date
<b>Title</b>	PROP AP & LIQ SPEC-PALS		