

Form **2434-B**
(Rev. October 2003)**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 but 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 encumbrances against the property offered for sale. Each party listed below was mailed a notice of sale on or before (Date) 07/01/2016.

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): 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
Town Real Property Tax	\$4,743.65	N/A		Town of Oak Bluffs 55 School St Oak Bluffs MA 02557	07/01/2016
Mortgage	\$1,381,209.55	03/05/2010	03/09/2010 Dukes County ROD 81 Main St Edgartown MA	Washington Trust Company 23 Broad Street Westerly RI 02891	07/0/2016
Notice of Federal Tax Lien	\$335,834.29	02/20/2012 03/17/2014 06/03/2013 11/24/2014	04/13/2015 Dukes County ROD 81 Main St Edgartown MA	Internal Revenue Service 120 Liberty St Brockton MA	07/01/2016
Notice of FTL	\$26,236.93	06/22/2015	08/12/2015 Dukes ROD	Internal Revenue Service 120 Liberty St Brockton MA	06/28/2016
Notice of FTL	\$20,403.40	10/01/2012	04/13/2015 Dukes ROD	Internal Revenue Service	07/01/2016
Notice of FTL	\$19,971.05	06/22/2015	08/12/2015 Dukes ROD	120 Liberty St Brockton MA	
Mortgage	\$840,000.00	03/11/2016	03/17/2010 Dukes County ROD 81 Main St Edgartown MA	Michael J McKeon 7824 W Boulevard Dr Alexandria VA 22308	07/01/2016
Mortgage	\$119,000.00	05/25/2016	05/26/2016 Dukes County ROD Edgartown	Coastal Marine Construction 15 North St Canton MA 02021	07/01/2016
Judgement	\$475,000.00	12/24/2015	03/24/2016 Dukes County ROD 81 Main St Edgartown MA	CitiBank NA Attorney for Goulston & Storrs PC 400 Atlantic Ave Boston MA 02110	07/01/2016
Writ of Attachment	\$1,579,097.13	05/26/2016	05/26/2016 Dukes County Registry of Deeds 81 Main St Edgartown MA	Alliance Seafood Weston Norway C/O Madoff & Khoury LLP 124 Washington St Foxborough MA 02035	07/01/2016
Name	Timothy P. Smith		Signature		Date 07/01/2016
Title	Property Appraiser Liquidation Specialist				

Authority and Effect of Sale

1. Condition of Title and of Property— Pursuant to authority contained in sections 6331 and 6335 of the Internal Revenue Code and the regulations thereunder, and by virtue of a levy issued by authority of the Area Director of Internal Revenue, the right, title, and interest (*in the property described in the notice of sale*) of the taxpayer (*whose name appears on Sheet 1 of this document*) will be sold.

Such interest is offered *subject* to any prior outstanding mortgages, encumbrances, or other liens in favor of third parties, which are valid against the taxpayer and are superior to the lien of the United States. Sheet 1 of this document provides information regarding possible encumbrances or interests which may be useful in determining the value of the interest being sold. All interests of record were mailed a notice of sale.

The property will be sold “**as is**” and “**where is**” and without recourse against the United States. The Government makes no guaranty or warranty, expressed or implied, as to the validity of the title, quality, quantity, weight, size, or condition 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 upon failure of the property to conform with any representation, expressed or implied.

2. Terms of Sale— Notice of sale has been given in accordance with legal requirements. If the property is offered by more than one method, all bids will be considered tentative until the highest bid has been determined. The property will be sold to the highest bidder, and the sale will be final upon acceptance of the highest bid in accordance with the terms of the sale.

3. Form of Remittance— Payment must be made by cash, certified check, cashier's or treasurer's check or by a United States Postal, bank, express, or telegraph money order. All checks or money orders must be made payable to the **United States Treasury**. A certificate of sale will be delivered to the successful bidder as soon as possible upon receipt of full payment of the purchase price.

4. Possession of Property— Section 6339(c) of the Internal Revenue Code states that a certificate of sale of personal property given or a deed to real property executed pursuant to section 6338 will discharge that property from all liens, encumbrances, and titles which are junior to the federal tax lien by virtue of which the levy was made. If real property is involved, section 6337 of the IR Code provides that the taxpayer, his or her heirs, executors, or administrators, or any person having an interest therein, or lien thereon, or any person in behalf of the taxpayer may redeem real property within 180 days from the date of its sale by the Internal Revenue Service. ***The redemption price to be paid to the successful bidder is the successful bid price plus 20 percent per year interest from the date of payment by the successful bidder to the date of redemption.*** If the property ***is not redeemed within the 180-day period***, the Area Director shall, upon receipt of the certificate of sale, issue a deed to the purchaser, or his assignee.