

**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	\$2,164.14	01/01/2015	Delaware County Clerk PO Box 426 Delhi NY 01/01/2015	Delaware Finance Department PO Box 426 Delhi NY 13753	02/25/2015
Notice of Federal Tax Lien	\$303,488.58	04/14/2014 04/21/2014 06/02/2014 07/07/2014	Delaware County Clerk PO Box 426 Delhi NY 13753 09/08/2014	Internal Revenue Service 15 Henry Street Binghamton NY13901	02/25/2015
NYS Tax Warrant	\$63,159.88	09/08/2014	Delaware County Clerk PO Box 426 Delhi NY13753	NYS Department of Tax & Finance Bldg 8 Room 700 Albany NY12227	02/25/2015

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