

**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) November 20, 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	\$4,296.51	2012 2013 2014 2015	Chemung County Treasurer 320 E. Market Street Elmira NY 14901 01/31/2015	Chemung County Treasurer 320 E Market Street Elmira NY 14901	11/06/2015
Property Tax	\$343.86	2015	Chemung County Treasurer 320 E Market Street Elmira NY 14901 10/31/2015	Elmira City School Tax Collector PO Box 5504 Binghamton NY 13902	11/06/2015
Notice of Federal Tax Lien	\$73,599.73	06/08/2009 06/07/2010 06/14/2010	Chemung County Clerks Elmira New York 14902 08/16/2011	Internal Revenue Service 149 West Gray Street Elmira NY 14902	11/06/2015
Judgment	\$7,401.00	07/05/2011	Chemung County Clerks Elmira New York 14902 07/05/2011	LKC Management 1170 Sherman Avenue Elmira NY14904	11/06/2015
Judgment	\$2,141.28	07/21/2011	Chemung County Clerks Elmira New York 14902 07/21/2011	Thomas Thurber 668 Park Place Elmira NY 14904	11/06/2015
Judgment	\$1,183.52	01/11/2012	Chemung County Clerks Elmira New York 14902 01/11/2012	Arnot Ogden Medical Center 600 Roe Avenue Elmira NY 14902	11/06/2015
Notice of Federal Tax Lien	\$1,534.57	05/28/2012 06/03/2013	Chemung County Clerks Elmira New York 14902 04/08/2015	Internal Revenue Service 149 West Gray Street Elmira NY 14902	11/06/2015

<b>Name</b>	JOHN M. KENNEY	Signature	Date 11/20/2015
<b>Title</b>	PROP AP & LIQ SPEC-PALS		