

**Certificate of Discharge of Property from Federal Tax Lien**  
(Section 6325(b)(2)(A) of the Internal Revenue Code)

WHEREAS, Matthew D. Lewiston Of 2209 Rustic Avenue, City of Winterset, County of Madison, State of Iowa, is indebted to the United States for unpaid internal revenue tax in the sum of Ninety-one Thousand Nine Hundred Twenty-eight and 21/100 Dollars (\$91,928.21) as evidenced by:

NOTICE OF FEDERAL TAX LIEN SERIAL NUMBER (a)	RECORDING INFORMATION (b)	DATE RECORDED (c)	TAXPAYER IDENTIFICATION NUMBER (d)	AMOUNT SHOWN ON LIEN (e)
390260680	Number 004289	08/30/2002	██████████-7316	\$91,928.21

Whereas, to secure the collection of said tax, notice of the lien of the United States, attaching to all the property and rights to property of the said taxpayer on account of said tax indebtedness, was filed with the County Recorder, for Madison County, Iowa, in accordance with the applicable provisions of law.

Whereas, the lien of the United States, listed above, for said tax has attached to certain property described as:

See Attachment 1 which is attached hereto and incorporated herein by reference.

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BOOK **2003** PAGE **3558**  
**2003 JUN 19 AM 10:42**

REC \$ **20<sup>00</sup>**  
AUD \$ **—**  
R.M.F. \$ **1<sup>00</sup>**

COMPUTER   
RECORDED   
COMPARED

MICKI UTSLER  
RECORDER  
MADISON COUNTY, IOWA

✓ **ABENDROTH LAW**  
**2536 73<sup>RD</sup> ST**  
**URBANDALE IA 50532**

**Whereas**, the Area Director of Internal Revenue has determined that the value of the interest of the United States in the previously mentioned property, under and by reason of the tax lien, amounts to the sum of Thirty-four Thousand Nine Hundred Seventy-six and 17/100 dollars (\$34,976.17). In addition, under the provisions of section 6325(d)(2) of the Internal Revenue Code, the United States subordinates its tax lien to all reasonable and necessary expenses incurred in connection with the sale of property or administration of the sale proceeds. I have determined that the subordination of any interest will increase the amount collected and enhance collection of the tax liability. Therefore, I have authorized the issuance under the provisions of section 6325(b)(2)(A) of the Internal Revenue Code, of a certificate discharging the above-described property from the tax lien of the United States upon the payment of the sum Thirty-four Thousand Nine Hundred Seventy-six and 17/100 dollars (\$34,976.17). The payment will be applied in part satisfaction of the liability as stated and which sum has been paid will be applied and the receipt of which sum by me is hereby acknowledged; Faris R. Fink.

**Now, therefore, this instrument witnesseth**, that I, Faris R. Fink, Area Director of Internal Revenue at St. Louis, Missouri, am charged by law with the duty of collecting and enforcing the collection of internal revenue taxes due the United States. I'm also charged with the assessment as stated, and do, in accordance with the provisions of section 6325(b)(2)(A) of the Internal Revenue Code, discharge the property previously described from the tax lien. I save and reserve, however, the force and effect of the tax lien against and upon all other property or rights to property to which the lien is attached, wheresoever situated.

**Witness** my hand at 1222 Spruce St., St. Louis, Missouri 63103, on this, the 29th day of January, 2003.

Signature John S. Head	Title Compliance Technical Support Group Manager
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Attachment 1

The Southeast Quarter (SE  $\frac{1}{4}$ ) of the Southwest Quarter (SW  $\frac{1}{4}$ ) of the Southeast Quarter (SE  $\frac{1}{4}$ ) of Section Thirty-five (35) in Township Seventy-six (76) North, Range Twenty-seven (27) West of the 5<sup>th</sup> P.M., and the Fractional North Half (N  $\frac{1}{2}$ ) of the Northeast Quarter (NE  $\frac{1}{4}$ ) of Section Two (2), Township Seventy-five (75) North, Range Twenty-seven (27) West of the 5<sup>th</sup> P.M., Madison County, Iowa,

EXCEPT a tract located in the Northeast Quarter (NE  $\frac{1}{4}$ ) of the Northeast Quarter (NE  $\frac{1}{4}$ ) of Section Two (2) described as beginning at the Southeast corner of the Northeast Quarter (NE  $\frac{1}{4}$ ) of the Northeast Quarter (NE  $\frac{1}{4}$ ) of said Section Two (2); thence North 89°25'55" West along the South line of the Northeast Quarter (NE  $\frac{1}{4}$ ) of the Northeast Quarter (NE  $\frac{1}{4}$ ) of said Section Two (2), 470.00 feet; thence North 00°00'00" East, 280.00 feet; thence South 89°25'55" East, 470.00 to a point on the East line of the Northeast Quarter (NE  $\frac{1}{4}$ ) of the Northeast Quarter (NE  $\frac{1}{4}$ ) of said Section Two (2); thence South 00°00'00" West along the East line of the Northeast Quarter (NE  $\frac{1}{4}$ ) of the Northeast Quarter (NE  $\frac{1}{4}$ ) of said Section Two (2), 280.00 feet to the Point of Beginning, said excepted tract containing 3.02 acres, more or less;

AND EXCEPT Parcel "A", located in the Northeast Fractional Quarter (NE  $\frac{1}{4}$ ) of the Northeast Quarter (NE  $\frac{1}{4}$ ) of said Section Two (2), containing 10.001 acres, as shown in Plat of Survey filed in Book 2002, Page 5390 on October 31, 2002 in the Office of the Recorder of Madison County, Iowa

AND

Parcel "A", located in the Northeast Fractional Quarter (NE  $\frac{1}{4}$ ) of the Northeast Quarter (NE  $\frac{1}{4}$ ) of Section Two (2), Township Seventy-five (75) North, Range Twenty-seven (27) West of the 5<sup>th</sup> P.M., Madison County, Iowa, containing 10.001 acres, as shown in Plat of Survey filed in Book 2002, Page 5390 on October 31, 2002 in the Office of the Recorder of Madison County, Iowa

**PREPARER**

**INFORMATION:**

Mark Abendroth 2536 73rd St Urbandale, Ia  
Individual's Name Street Address City Phone  
50322  
278-0623

**ADDRESS TAX  
STATEMENT:**

Name Street Address City Zip Code

RETURN TO: same as preparer

**TIMOTHY J. BRIEN**  
**POLK COUNTY RECORDER**  
**111 COURT AVENUE RM #250**  
**DES MOINES, IA 50309-2251**