

DEPARTMENT OF REVENUE AND FINANCE
GERALD D. BAIR, DIFFECTOR

October 5, 1988

Frank & Margaret Harper RFD #1 Winterset, Iowa 50273

Dear Mr. and Mrs. Harper:

Re: State Income Tax Lien No. 0175156 Madison County, Book 6, Page 626

This is to advise you that the tax lien referred to in your recent letter, has expired under statute as provided in Section 422.26, Code of Iowa.

The lien was based on Calender year 1974 income tax which was due and payable by April 30, 1975. Said lien would expire on April 30, 1985 unless extended by the director. This lien was not extended. The ten year lien period begins with the inchoate lien attachment date rather than the date that the lien was perfected by recording.

Entry of this information into the property abstract should resolve any problem caused by the recording of this lien.

Sincerely,

IOWA DEPARTMENT OF REVENUE AND FINANCE

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James McSwain, Supervisor Accounts Receivable Unit

JM/jlj

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FILED NO: **730** BOOK 7 PAGE 688

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MARY E. WELTY RECORDER MADISON COUNTY 10WA Fee \$5.00 paid