

SECTION .0600 – NOTICE OF FEDERAL TAX LIEN

18 NCAC 05B .0601 POLICY STATEMENT

The purpose of the rules in this Section is to describe records of liens maintained by the filing office created pursuant to statutes other than the UCC that are treated by the filing officer in a manner substantially similar to UCC records and are included on request with the reports described in Rule .0502 of this Subchapter.

*History Note: Authority G.S. 25-9-519; 25-9-526; 44-68.14(a)(1); 44-68.14(b);
Temporary Adoption Eff. July 2, 2001;
Eff. August 1, 2002;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. November
12, 2014.*