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**IDAPA 34
TITLE 05
CHAPTER 05**

34.05.05 – LIST OF FEDERAL LIENS IN AGRICULTURAL CROPS

000. LEGAL AUTHORITY AND REFERENCES.

01. Title 45, Chapter 2, Idaho Code. (7-1-93)

02. Title 67, Chapter 52, Idaho Code. (7-1-93)

03. IDAPA 34.05.02, “Rules Governing Liens in Crops, for Seed, and Farm Labor,” Office of the Secretary of State. (7-1-93)

001. -- 003. (RESERVED)

004. DEFINITIONS AND ABBREVIATIONS.

Where terms used in this rule are not defined herein, definitions and usage of terms from the references are applicable. (7-1-93)

01. IRS. United States Internal Revenue Service, as well as other federal entities which may file notices of federal lien pursuant to Title 45, Chapter 2, Idaho Code. (7-1-93)

02. SOS. Idaho Secretary of State. (7-1-93)

005. -- 010. (RESERVED)

011. NOTICE OF FEDERAL LIENS IN AGRICULTURAL CROPS.

When the IRS files a notice of lien in personal property of an entity described in sub-paragraph (1), (2) or (3) of paragraph (c) of Section 45-202, Idaho Code, and the property includes agricultural crops, the IRS may identify the notice as pertaining to crops. The identification shall be by conspicuous notation on the face of the notice. (7-1-93)

012. COMPILATION AND DISTRIBUTION OF LIST.

01. Content. The SOS shall compile a list of effective notices of federal liens pertaining to agricultural crops, arranged alphabetically by lienee name. Each entry on the list will include; (7-1-93)

a. The name and address of the lienee(s); (7-1-93)

b. The name of the federal entity claiming the lien; (7-1-93)

c. The SOS document number; (7-1-93)

d. The date of attachment of the lien; and (7-1-93)

e. The date and time of filing of the notice. (7-1-93)

02. Schedule. The SOS will publish the list on the same schedule as the list of notices of claim of lien in crops for seed or farm labor, as prescribed in IDAPA 34.05.02, Section 015, “Rules Governing Liens in Crops, For Seed, and Farm Labor,” Office of the Secretary of State. (7-1-93)

03. Recipients. The SOS will distribute the list to persons who subscribe for the list of notices of claim of lien in crops pursuant to IDAPA 34.05.02, Section 014, “Rules Governing Liens in Crops, For Seed, and Farm Labor,” Office of the Secretary of State, at no additional charge. (7-1-93)

013. -- 999. (RESERVED)

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