

TITLE 4: ECONOMIC RESOURCES
DIVISION 1: REVENUE AND TAXATION

§ 1868. Administrative Appeal of Liens.

(a) *Appeal*. In such form and at such time as the Secretary shall prescribe by regulations, any person shall be allowed to appeal to the Secretary after the filing of a notice of a lien under this chapter on the property or the rights to property of such person for release of such lien alleging an error in the filing of the notice of such lien.

(b) *Certificate of Release*. If the Secretary determines that the filing of the notice of any lien was erroneous, the Secretary shall expeditiously issue a certificate of release of such lien and shall include in such certificate a statement that such filing was erroneous.

Source: PL 14-35, § 4 (1867).