



U.S. Department
of Transportation
**Federal Aviation
Administration**

Mike Monroney
Aeronautical Center

P.O. Box 25082
Oklahoma City, Oklahoma 73125

June 26, 2002

Tony B. Jobe, Esq.
500 Water Street
Madisonville, LA 70447

Dear Mr. Jobe:

Filing of State/County Notices of Tax Liens

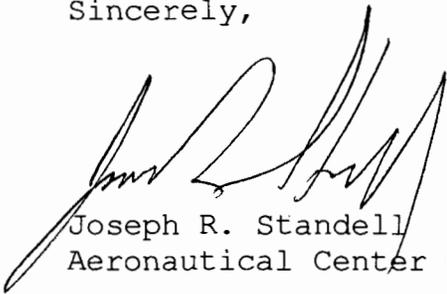
In your letter request of June 26, 2002, you say "it is my understanding that the FAA will accept notices of tax liens for filing, but it is not mandatory that such notices be filed with the FAA. Furthermore, it is also my understanding that the Aeronautical Center receives very few state or county notices of tax liens."

A properly executed state tax lien which specifically describes the aircraft may be filed with the FAA Aircraft Registry and will be recorded as a conveyance consistent with 49 U.S.C. 44107(a)(1). A Federal tax lien is not recordable. 14 C.F.R. 49.17(a).

Filing with FAA is not mandatory. However, you should be aware that 49 U.S.C. 44108(a) makes it clear that only limited protection is afforded if recordable documents are not filed for recordation.

With respect to numbers of tax lien filings, I was simply pointing out that for whatever reason, be it choice or lack of knowledge, it is likely that many states do not submit tax liens to FAA for recording under Part 49 of the Federal Aviation Regulations.

Sincerely,



Joseph R. Standell
Aeronautical Center Counsel