

DEPARTMENT OF JUSTICE

28 CFR Part O

{Tax Division Directive No. 83}

Redelegation of Authority to Release Rights of Redemption in  
Certain Cases

AGENCY: Tax Division, Department of Justice.

ACTION: Final Rule.

SUMMARY: This directive eliminates the need for a U.S. Attorney to obtain the favorable recommendation of the appropriate Regional Counsel of the Internal Revenue Service before releasing a right of redemption. This directive supersedes Tax Division Directive No. 55.

DATES: June 5, 1990.

FOR FURTHER INFORMATION CONTACT: Milan Karlan, Tax Division,  
Department of Justice, Washington, D. C. 20530 (202) 724-6567.

SUPPLEMENTARY INFORMATION:

This directive eliminates the need for a U.S. Attorney to obtain the favorable recommendation of the appropriate Regional Counsel of the Internal Revenue Service before releasing a right of redemption. This recommendation is no longer necessary as a matter of routine. This directive supersedes Tax Division Directive No. 55.

This rule relates to internal agency management. Therefore, pursuant to 5 U.S.C. 553, notice of proposed rule making and opportunity for comments are not required, and this rule may be made effective less than 30 days after publication in the FEDERAL REGISTER. This regulation is not a major rule within the meaning of Executive Order 12291. Therefore a regulatory impact analysis has not been prepared. Finally, this regulation does not have an impact on small entities and, therefore, is not subject to the Regulatory Flexibility Act.

List of Subjects in 28 CFR Part O

Authority delegations.

Accordingly, 28 CFR Part O is amended as follows:

PART O - ORGANIZATION OF THE DEPARTMENT OF JUSTICE

1. The authority citation for Part O continues to read as follows:

AUTHORITY: 5 U.S.C. 301, 2303, 3103; 8 U.S.C. 1103, 1324A, 1427(g); 15 U.S.C. 644(k); 18 U.S.C. 2254, 3621, 3622, 4001, 4041, 4042, 4044, 4082, 4201 et seq., 6003(b); 21 U.S.C. 871, 881(d), 904; 22 U.S.C. 263a, 1621-1645o, 1622 note; 28 U.S.C. 509, 510, 515, 516, 519, 524, 543, 552, 552a, 569; 31 U.S.C. 1108, 3801 et seq.; 50 U.S.C. App. 1989b, 2001-2017p; Pub. L. No. 91-513, sec. 501; EO 11919; EO 11267; EO 11300.

2. Tax Division Directive No. 55 is removed.

3. Tax Division Directive No. 83 is added to read as follows:

By virtue of the authority vested in me by Part O of Title 28 of the Code of Federal Regulations, particularly Sections 0.70, 0.160, 0.162, 0.164, 0.166, and 0.168, it is hereby ordered as follows:

Section 1. The U.S. Attorney for each district in which is located real property, which is subject to a right of redemption of the United States in respect of Federal tax liens, arising under section 2410(c) of Title 28 of the United States Code, or under State law when the United States has been joined as a party to a suit, is authorized to release the right of redemption, subject to the following limitations and conditions --

(1) This redelegation of authority relates only to real property on which is located only one single-family residence, and to all other real property having a fair market value not exceeding \$200,000. That limitation as to value or use shall not apply in those cases in which the release is requested by the Department of Veterans Affairs or any other Federal agency.

(2) The consideration paid for the release must be equal to the value of the right of redemption, or fifty dollars (\$50), whichever is greater. However, no consideration shall be required for releases issued to the Department of Veterans Affairs or any other Federal agency.

(3) The following described documents must be placed in the U.S. Attorney's file in each case in which a release is issued--

(A) Appraisals by two disinterested and well-qualified persons. In those cases in which the applicant is a Federal agency, the appraisal of that agency may be substituted for the two appraisals generally required.

(B) Such other information and documents as the Tax Division may prescribe.

Section 2. This directive supersedes Tax Division Directive No. 55, effective May 7, 1986.

Section 3. This directive shall become effective on the date of its publication in the FEDERAL REGISTER.

Date: April 27, 1990

SHIRLEY D. PETERSON  
Assistant Attorney General  
Tax Division

APPROVED:

Date: May 15, 1990

Deputy Attorney General