6-33/400.30 Priority as Against Execution Liens

A judgment creditor has priority over internal revenue taxes as to property on which the judgment creditor has obtained a lien before the government has filed its notice of tax lien. (26 USC 6323) Thus, as to personal property, the judgment creditor is not entitled to any priority unless an execution levy has been made before the government has recorded its lien. (Miller v. Bank of America 166 F 2d 415) As to real property the judgment creditor has priority only if an execution levy or abstract of judgment is recorded before the federal lien is recorded. (United States v. Spreckels, 50 F. Supp. 789)