§ 240. Place of filing notices of liens and certificates and notices affecting such liens. 1. Notices of liens upon real property for taxes payable to the United States of America or otherwise created by federal law in favor of the United States of America or one or more of its instrumentalities, hereafter in this article referred to as "federal liens" and certificates and notices affecting such liens shall be filed in the office of the clerk of the county in which real property subject to any such lien is situated, except that if real property subject to any such lien is situated in the county of Kings, the county of Queens, the county of New York or the county of Bronx they shall be filed in the office of the city register of the city of New York in such county. If such property be situated in two or more counties, such notice or certificate shall be filed in the office of the clerk or the city register, as the case may be, in each of such counties.

2. Notices of federal liens upon tangible or intangible personal property and certificates and notices affecting such liens shall be filed as follows:

(a) If the person against whose interest the lien applies is a corporation or a partnership, as defined in the internal revenue laws of the United States, in the office of the secretary of state;

(b) In all other cases, in the office of the clerk of the county where the lienee, if a resident of the state, resides at the time of filing of the notice of lien, except that if such lienee resides at such time in the county of Kings, the county of Queens, the county of New York or the county of Bronx, the place for filing such liens shall be in the office of the city register of the city of New York in such county. If a notice of lien was filed in the office of a town or city clerk outside the city of New York, prior to July third, nineteen hundred sixty-six, any certificate or notice affecting such lien shall, prior to September first, nineteen hundred sixty-eight, or if the documents referred to in subdivision three of section two hundred forty-one hereof are delivered pursuant to such subsection before September first, nineteen hundred sixty-eight, then prior to the date of such delivery, be filed in such office. On and after September first, nineteen hundred sixty-eight or such earlier date, as the case may be, such certificates or notices shall be filed in the office of the clerk of the county within which the

town or city clerk's office, where the notice of lien was originally filed, is located.