

(6) *Valuation of interest of United States.* For purposes of paragraphs (b)(2) and (b)(4) of this section, in determining the value of the interest of the United States in the property, or any part thereof, with respect to which the certificate of discharge is to be issued, the appropriate official shall give consideration to the value of the property and the amount of all liens and encumbrances thereon having priority over the Federal tax lien. In determining the value of the property, the appropriate official may, in his discretion, give consideration to the forced sale value of the property in appropriate cases.

\* \* \* \* \*

(h) As used in this section, the term *appropriate official* means either the official or office identified in the relevant IRS Publication or, if such official or office is not so identified, the Secretary or his delegate.

(i) *Effective/applicability date.* This section applies to any release of lien or discharge of property that is requested after January 31, 2008.

■ **Par. 3.** Section 301.6503(f)–1 is amended as follows:

■ 1. The section heading is revised.  
 ■ 2. The undesignated paragraph is designated as paragraph (a), a paragraph heading is added, and a new sentence is added immediately prior to the *Example*.

■ 3. In newly designated paragraph (a), the language “a district director” is removed and the language “the appropriate official” is added in its place, the language “the district director” is removed and the language “the appropriate official” is added in its place, and in the *Example* the language “district director” is removed and the language “appropriate official” is added in its place, wherever it appears.

■ 4. Paragraphs (b), (c), and (d) are added.

The revisions and additions read as follows:

**§ 301.6503(f)–1 Suspension of running of period of limitation; wrongful seizure of property of third-party owner and discharge of lien for substitution of value.**

(a) *Wrongful seizure.* \* \* \* The following example illustrates the principles of this section:

\* \* \* \* \*

(b) *Discharge of wrongful lien for substitution of value.* If a person other than the taxpayer submits a request in writing for a certificate of discharge for a filed Federal tax lien under section 6325(b)(4), the running of the period of limitations on collection after assessment under section 6502 for any liability listed in such notice of Federal

tax lien shall be suspended for a period equal to the period beginning on the date the appropriate official receives a deposit or bond in the amount specified in § 301.6325–1(b)(4)(i) and ending on the date that is 30 days after the earlier of—

(1) The date the appropriate official no longer holds, or is deemed to no longer hold, within the meaning of paragraph (b)(4)(iv) of this section, any amount as a deposit or bond by reason of taking such actions as prescribed in sections 6325(b)(4)(B) and (C); or

(2) The date the judgment secured under section 7426(b)(5) becomes final.

(c) As used in this section, the term *appropriate official* means either the official or office identified in the relevant IRS Publication or, if such official or office is not so identified, the Secretary or his delegate.

(d) *Effective/applicability date.* This section applies to any request for a certificate of discharge made after January 31, 2008.

■ **Par. 4.** In § 301.7426–1, paragraphs (a)(4), (b)(5), and (d) are added.

**§ 301.7426–1 Civil actions by persons other than taxpayers.**

(a) \* \* \*

(4) *Substitution of value.* A person who obtains a certificate of discharge under section 6325(b)(4) with respect to any property may, within 120 days after the day on which the certificate is issued, bring a civil action against the United States in a district court of the United States for a determination of whether the value of the interest of the United States (if any) in such property is less than the value determined by the appropriate official. A civil action under this provision shall be the exclusive judicial remedy for a person other than the taxpayer who obtains a certificate of discharge for a filed notice of Federal tax lien.

(b) \* \* \*

(5) *Substitution of value.* If the court determines that the determination by the appropriate official of the value of the interest of the United States in the property exceeds the actual value of such interest, the court may grant a judgment ordering a refund of the amount deposited, or a release of the bond, to the extent that the aggregate of those amounts exceeds the value as determined by the court.

\* \* \* \* \*

(d) Paragraphs (a)(4) and (b)(5) of this section apply to any request for a certificate of discharge made after January 31, 2008.

**PART 401—[REMOVED]**

■ **Par. 5.** Part 401 is removed.

Linda E. Stiff,

Deputy Commissioner for Services and Enforcement.

Approved: January 9, 2008.

Eric Solomon,

Assistant Secretary of the Treasury (Tax Policy).

[FR Doc. E8–1569 Filed 1–30–08; 8:45 am]

BILLING CODE 4830–01–P

**DEPARTMENT OF HOMELAND SECURITY**

**Coast Guard**

**33 CFR Part 110**

[Docket No. USCG–2008–0041 formerly published under CGD05–06–064]

RIN 1625–AA01

**Anchorage Grounds, Hampton Roads, VA**

**AGENCY:** Coast Guard, DHS.

**ACTION:** Final rule.

**SUMMARY:** The Coast Guard is updating the coordinates of the boundaries of the anchorages listed below from the former North American Datum 1927 (NAD 27) standard to the current North American Datum 1983 (NAD 83) standard. These changes will not affect the locations or size of the anchorages on the NOAA charts as published by NOAA. The change simply updates the anchorage positions in our regulations to match the current datum in use on the applicable charts, which are NAD 83.

**DATES:** This rule is effective March 3, 2008.

**ADDRESSES:** Documents indicated in this preamble as being available in the docket are part of docket USCG–2008–0041 formerly published under CGD05–06–064 and are available for copying or inspection at the Fifth Coast Guard District (dpw), 431 Crawford Street, Room 100, Portsmouth, VA 23704–5004, between 9 a.m. and 3 p.m., Monday through Friday, except Federal Holidays.

**FOR FURTHER INFORMATION CONTACT:** Mr. Albert Grimes, Fifth Coast Guard District Prevention and Waterways, (757) 398–6360, E-mail: [Albert.L.Grimes@uscg.mil](mailto:Albert.L.Grimes@uscg.mil).

**SUPPLEMENTARY INFORMATION:**

**Regulatory Information**

On March 8, 2007, we published a notice of proposed rulemaking (NPRM)

entitled Anchorage Grounds, Hampton Roads, VA in the **Federal Register** (72 FR 10440). We received one e-mail commenting on the proposed rule. No public hearing was requested, and none was held.

### Background and Purpose

On May 25, 2005, the Coast Guard published a final rule (70 FR 29953) that provided changes and improvements to many of the anchorages in the Hampton Roads area. Coordinates for anchorages changed or improved as part of this final rule were also updated from their former NAD 27 position to a new NAD 83 position. Anchorages discussed herein were listed as “No Change” in that final rule, while in another section of that final rule the reader was led to believe that the positions of these “No Change” anchorages had also been changed from NAD 27 to NAD 83. However, these anchorages are in fact still listed in 33 CFR part 110.168 as NAD 27 positions. This final rule will ensure that all of the Hampton Roads Anchorages listed in 33 CFR part 110.168 are NAD 83 positions.

### Discussion of Comments and Changes

The Coast Guard received one comment from the National Ocean Service (NOS) Marine Chart Division. In the comment the NOS representative noted that it appeared the last longitude in Anchorage E (76°14'4.9") might be incorrectly converted to NAD 83, and that the longitude of 76°14'8.9" is correct. Additionally, the NOS representative noted that it appeared in Anchorage I, the third and fourth points were in the wrong order and should be switched.

The Coast Guard agrees with these comments and has changed the reading of Anchorages E and I accordingly in this final rule.

### Regulatory Evaluation

This rule is not a “significant regulatory action” under section 3(f) of Executive Order 12866, Regulatory Planning and Review, and does not require an assessment of potential costs and benefits under section 6(a)(3) of that Order. The Office of Management and Budget has not reviewed it under that Order.

We expect the economic impact of this rule to be so minimal that a full Regulatory Evaluation under the regulatory policies and procedures of DHS is unnecessary. The effect of this action merely modifies the datum of the geographic positions that define the boundaries of the existing anchorages.

### Small Entities

Under the Regulatory Flexibility Act (5 U.S.C. 601–612), we have considered whether this rule would have a significant economic impact on a substantial number of small entities. The term “small entities” comprises small businesses, not-for-profit organizations that are independently owned and operated and are not dominant in their fields, and governmental jurisdictions with populations of less than 50,000.

The Coast Guard certifies under 5 U.S.C. 605(b) that this rule would not have a significant economic impact on a substantial number of small entities. The changes only make the boundary points of the anchorages referenced herein consistent with the current applicable NOAA navigation charts.

If you think that your business, organization, or governmental jurisdiction qualifies as a small entity and that this rule would have a significant economic impact on it, please submit a comment (see **ADDRESSES**) explaining why you think it qualifies and how and to what degree this rule would economically affect it.

### Assistance for Small Entities

Under section 213(a) of the Small Business Regulatory Enforcement Fairness Act of 1996 (Pub. L. 104–121), we want to assist small entities in understanding this rule so that they can better evaluate its effects on them and participate in the rulemaking. If the rule would affect your small business, organization, or governmental jurisdiction and you have questions concerning its provisions or options for compliance, please contact the address listed under **ADDRESSES**. The Coast Guard will not retaliate against small entities that question or complain about this rule or any policy or action of the Coast Guard.

### Collection of Information

This rule would call for no new collection of information under the Paperwork Reduction Act of 1995 (44 U.S.C. 3501–3520.).

### Federalism

A rule has implications for federalism under Executive Order 13132, Federalism, if it has a substantial direct effect on State or local governments and would either preempt State law or impose a substantial direct cost of compliance on them. We have analyzed this rule under that Order and have determined that it does not have implications for federalism.

### Unfunded Mandates Reform Act

The Unfunded Mandates Reform Act of 1995 (2 U.S.C. 1531–1538) requires Federal agencies to assess the effects of their discretionary regulatory actions. In particular, the Act addresses actions that may result in the expenditure by a State, local, or tribal government, in the aggregate, or by the private sector of \$100,000,000 or more in any one year. Though this rule would not result in such expenditure, we do discuss the effects of this rule elsewhere in this preamble.

### Taking of Private Property

This rule would not effect a taking of private property or otherwise have taking implications under Executive Order 12630, Governmental Actions and Interference with Constitutionally Protected Property Rights.

### Civil Justice Reform

This rule meets applicable standards in sections 3(a) and 3(b)(2) of Executive Order 12988, Civil Justice Reform, to minimize litigation, eliminate ambiguity, and reduce burden.

### Protection of Children

We have analyzed this rule under Executive Order 13045, Protection of Children from Environmental Health Risks and Safety Risks. This rule is not an economically significant rule and would not create an environmental risk to health or risk to safety that might disproportionately affect children.

### Indian Tribal Governments

This rule does not have tribal implications under Executive Order 13175, Consultation and Coordination with Indian Tribal Governments, because it would not have a substantial direct effect on one or more Indian tribes, on the relationship between the Federal Government and Indian tribes, or on the distribution of power and responsibilities between the Federal Government and Indian tribes.

### Energy Effects

We have analyzed this rule under Executive Order 13211, Actions Concerning Regulations That Significantly Affect Energy Supply, Distribution, or Use. We have determined that it is not a “significant energy action” under that order because it is not a “significant regulatory action” under Executive Order 12866 and is not likely to have a significant adverse effect on the supply, distribution, or use of energy. The Administrator of the Office of Information and Regulatory Affairs has not designated it as a significant energy action. Therefore, it does not

require a Statement of Energy Effects under Executive Order 13211.

### Technical Standards

The National Technology Transfer and Advancement Act (NTTAA) (15 U.S.C. 272 note) directs agencies to use voluntary consensus standards in their regulatory activities unless the agency provides Congress, through the Office of Management and Budget, with an explanation of why using these standards would be inconsistent with applicable law or otherwise impractical. Voluntary consensus standards are technical standards (e.g., specifications of materials, performance, design, or operation; test methods; sampling procedures; and related management systems practices) that are developed or adopted by voluntary consensus standards bodies.

This rule does not use technical standards. Therefore, we did not consider the use of voluntary consensus standards.

### Environment

We have analyzed this rule under Commandant Instruction M16475.1D and Department of Homeland Security Management Directive 5100.1, which guides the Coast Guard in complying with the National Environmental Policy Act of 1969 (NEPA) (42 U.S.C. 4321–4370f), and have concluded that there are no factors in this case that would limit the use of a categorical exclusion under section 2.B.2 of the Instruction. Therefore, this rule is categorically excluded, under figure 2–1, paragraph (34)(i) of the Instruction, from further environmental documentation. A final “Environmental Analysis Check List” and a final “Categorical Exclusion Determination” are available in the docket where indicated under ADDRESSES.

### List of Subjects in 33 CFR Part 110

Anchorage grounds.

■ For the reasons discussed in the preamble the Coast Guard amends 33 CFR part 110 as follows:

### PART 110—ANCHORAGE REGULATIONS

■ 1. The authority for part 110 is revised to read as follows:

**Authority:** 33 U.S.C. 471, 1221 through 1236, 2030, 2035, and 2071; 33 CFR 1.05–1; Department of Homeland Security Delegation No. 0170.1.

■ 2. Amend § 110.168 to revise paragraphs (a)(1), (a)(2), (a)(3)(i), (a)(3)(ii), (a)(3)(iv), (a)(3)(v), (a)(3)(viii), (a)(4) (i), and (a)(4)(ii), to read as follows:

#### § 110.168 Hampton Roads, Virginia and adjacent waters (Datum: NAD 83).

(a) *Anchorage Grounds. (1) Anchorage A [Naval Anchorage].* The waters bounded by the shoreline and a line connecting the following points:

Latitude	Longitude
36°55′36.2″ N	76°02′46.3″ W
36°57′03.3″ N	76°03′01.4″ W
36°56′45.5″ N	76°01′28.8″ W
36°55′55.7″ N	76°01′35.7″ W

(2) *Chesapeake Bay, Thimble Shoals Channel Anchorages.*

(i) *Anchorage B [Naval Anchorage].* The waters bounded by a line connecting the following points:

Latitude	Longitude
36°57′58.5″ N	76°06′05.8″ W
36°57′11.5″ N	76°03′00.9″ W
36°55′49.3″ N	76°03′12.8″ W
36°56′32.3″ N	76°06′05.8″ W
36°57′04.5″ N	76°06′05.8″ W
36°57′09.0″ N	76°06′23.3″ W

(ii) *Anchorage C [Naval Anchorage].* The waters bounded by a line connecting the following points:

Latitude	Longitude
36°58′55.3″ N	76°09′40.3″ W
36°58′19.3″ N	76°07′16.8″ W
36°57′27.5″ N	76°07′36.3″ W
36°58′04.5″ N	76°09′58.8″ W

(iii) *Anchorage D [Naval Anchorage].* The waters bounded by the shoreline and a line connecting the following points:

Latitude	Longitude
36°55′49.5″ N	76°10′31.6″ W
36°58′04.5″ N	76°10′00.9″ W
36°57′31.7″ N	76°07′53.6″ W
36°55′24.6″ N	76°08′27.6″ W

(iv) *Anchorage E [Commercial Explosives Anchorage].* The waters bounded by a line connecting the following points:

Latitude	Longitude
36°59′59.2″ N	76°13′45.8″ W
36°59′08.7″ N	76°10′32.6″ W
36°58′13.5″ N	76°10′50.6″ W
36°59′02.5″ N	76°14′08.9″ W

(v) *Explosives Handling Berth E–1 [Explosives Anchorage Berth].* The waters bounded by the arc of a circle with a radius of 500 yards and the center located at:

Latitude	Longitude
36°59′05.5″ N	76°11′21.8″ W

(3) *Hampton Roads Anchorages. (i) Anchorage F, Hampton Bar.* The waters bounded by a line connecting the following points:

Latitude	Longitude
36°59′25.5″ N	76°20′05.8″ W

36°59′52.1″ N	76°19′10.8″ W
36°59′25.7″ N	76°18′47.3″ W
36°58′49.6″ N	76°19′32.6″ W

(ii) *Anchorage Berth F–1.* The waters bounded by the arc of a circle with a radius of 500 yards and the center located at:

Latitude	Longitude
36°59′29.6″ N	76°19′13.9″ W
* * * * *	

(iv) *Explosives Handling Berth G–1.* The waters bounded by the arc of a circle with a radius of 500 yards and the center located at:

Latitude	Longitude
36°57′50.5″ N	76°21′35.8″ W

(v) *Explosives Handling Berth G–2.* The waters bounded by the arc of a circle with a radius of 500 yards and the center located at:

Latitude	Longitude
36°58′14.5″ N	76°21′00.3″ W
* * * * *	

(viii) *Anchorage H, Newport News Bar.* The waters bounded by a line connecting the following points:

Latitude	Longitude
36°57′38.8″ N	76°24′18.5″ W
36°57′52.3″ N	76°22′29.7″ W
36°58′07.4″ N	76°22′01.8″ W
36°57′31.6″ N	76°22′00.6″ W
36°57′18.7″ N	76°24′10.1″ W

(4) *James River Anchorages. (i) Anchorage I, Newport News.* The waters bounded by a line connecting the following points:

Latitude	Longitude
36°58′49.0″ N	76°27′09.8″ W
36°58′35.9″ N	76°26′37.2″ W
36°57′52.2″ N	76°26′01.6″ W
36°57′31.1″ N	76°25′33.3″ W
36°57′07.2″ N	76°24′43.1″ W
36°56′23.1″ N	76°24′26.8″ W
36°56′03.5″ N	76°24′35.8″ W
36°57′54.2″ N	76°26′40.3″ W
36°58′23.5″ N	76°27′09.8″ W

(ii) *Anchorage Berth I–1.* The waters bounded by the arc of a circle with a radius of 400 yards and the center located at:

Latitude	Longitude
36°57′09.0″ N	76°25′20.4″ W
* * * * *	

Dated: January 3, 2008.

**Fred M. Rosa, Jr.,**  
Rear Admiral, U.S. Coast Guard, Commander,  
Fifth Coast Guard District.

[FR Doc. E8–1762 Filed 1–30–08; 8:45 am]

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