

00-1416-CD  
COMMONWEALTH OF PA -vs- ESTATE OF MINA A. GEARHART



FILED

Nov 15 2000  
11:38 AM  
William A. Shaw  
Prothonotary  
\$25.00  
CC to Dep. of Rev.  
Rev.

COURT OF COMMON PLEAS OF

CLEARFIELD

COUNTY, PENNSYLVANIA

PROPERTY LOCATION:

NAME AND ADDRESS:

HOUSE SHED AND 2 LOTS #15 AND #16  
TAX MAP # 009-587-00005  
BRADFORD TWP  
CLEARFIELD COUNTY PA

CERTIFIED COPY OF LIEN

ESTATE OF MINA A GEARHART  
DATE OF DEATH: 06/11/89

TO THE PROTHONOTARY OF SAID COURT:

Pursuant to the laws of the Commonwealth of Pennsylvania,  
there is herewith transmitted a Certified Copy of a Lien  
to be entered of record in your County.

CLASS OF TAX	TAX PERIOD (OR DUE DATE)	DATE OF ASSESSMENT DETERMINATION OR SETTLEMENT	IDENTIFYING NUMBER	TAX	TOTAL
1	2	3	4	5	6
INH/EST	03/13/90	10/19/99	1799-0260	\$1,008.94	\$2,179.22
INTEREST COMPUTATION DATE			TOTALS	\$1,008.94	\$2,179.22
6/8/99 TO 1/8/01			FILING FEE(S)	25.00	

The undersigned, the Secretary of Revenue (or his authorized delegate) of the Commonwealth of Pennsylvania, certifies this to be a true and correct copy of a lien against the above-named taxpayer for unpaid tax, interest, additions or penalties thereon due from such taxpayer and which, after demand for payment thereof, remains unpaid. The amount of such unpaid tax, interest, additions or penalties is a lien in favor of the Commonwealth of Pennsylvania upon the taxpayer's property, real, personal, or both, as the case may be.

ADDITIONAL INTEREST

SETTLEMENT TOTAL

291.79

Dorothy A. Sotter  
SECRETARY OF REVENUE  
(OR AUTHORIZED DELEGATE)

11-13-00  
DATE

PART 1 - TO BE RETAINED BY RECORDING OFFICE

## LIEN FOR TAXES, PENALTIES AND INTEREST

### General Information:

### COMMONWEALTH OF PENNSYLVANIA

VS

### EST. OF MINA A GEARHART

### NOTICE OF TAX LIEN

Filed this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

LIENS FOR TAXES

### CLERK (or Register)

Liens for Corporation Taxes arise under Section 1401 of the

Fiscal Code, 72 P.S. Section 1401, as amended.

Liens for Personal Income Tax and Employer Withholding Taxes arise under Section 345 of the Tax Reform Code of 1971, 72 P.S. Section 7345, as amended.

Liens for Realty Transfer Tax arise under Section 1112-C of the Tax Reform Code of 1971, 72 P.S. Section 612-C, as amended.

Liens for Liquid Fuels Tax arise under Section 13 of the Liquid Fuels Tax Act, 72 P.S. Section 2611-M, as amended.

Liens for Fuel Use Tax arise under Section 15 of the Fuel Use Tax Act, 72 P.S. Section 2614.13, as amended.

Liens for Motor Carriers Road Tax arise under Chapter 96 of the Vehicle Code, (75 Pa. C.S. 9615).

Liens for Inheritance Tax and Estate Tax arise under the Inheritance and Estate Tax of 1982, Act of December 13, 1982, P.L. 106, No. 225 Section 1 et. seq., 72 Pa. C.S.A. Section 1701 et. seq. (For decedents with date of death prior to December 13, 1982, liens arise under the Inheritance and Estate Tax Act of 1961, 72 P.S. Section 2605 - 101 et. seq.).

Liens for State or State and Local Sales, Use and Hotel Occupancy Tax and Public Transportation Assistance Fund Taxes and Fees arise under Section 242, Act of March 4, 1971, No. 2 as amended, 72 P.S. Section 7342.

Liens for Motorbus Road Tax arise under Chapter 98 of the PA Vehicle Code, (75 Pa. C.S. 9615).

Liens for Liquid Fuels and Fuels Tax, and the tax imposed in section 9502 of the Vehicle Code (75 Pa. C.S. 9502) arise under Chapter 90 of the Vehicle Code, (75 Pa. C.S. 9013).

Corporation Tax Liens provided under the Fiscal Code arise at the time of settlement (assessment) and are liens upon the franchises and property, both real and personal, with no further notice. The filing of a Notice of Lien with a county Prothonotary is not a requisite, and the lien remains in full force and validity without filing or revival until paid.

Inheritance Tax Liens are liens on Real Estate which continue until the tax is paid.

Personal Income Tax, Employer Withholding Tax, Realty Transfer Tax, Sales and Use Tax, Liquid Fuels Tax, Fuels Use Tax, Motorbus Road Tax and Motorbus Road Tax, Oil Company Franchise Tax, and Liquid Fuels and Fuels Tax Liens are liens upon the franchises as well as real and personal property of taxpayers, but only after they have been entered and docketed of record by the Prothonotary of the county where such property is situated and shall not attach to stock of goods, wares, or merchandise regularly sold in the ordinary course of business of the taxpayer. The lien has priority from the date of entry of record.

### PLACE OF FILING NOTICE FORM

### AUTOMATIC REVIVAL OF NOTICE AND PRIORITY OF NOTICE

General Rule: According to the Fiscal Code, the Notice of Lien is automatically revived and does not require refiling of the Notice by the Commonwealth. Any Notice of Lien filed by the Commonwealth shall have priority to, and be paid in full, before any other obligation, judgment, claim, lien, or estate is satisfied from a subsequent judicial sale or liability with which the property may be charged. **Exception:** The Commonwealth does not maintain priority of tax liens over any existing mortgages or liens which are properly recorded at the time that the tax lien is filed. See, Act of December 12, 1994, P.L. 1015, No. 136.

### RELEASE OF LIEN

The Secretary or his delegate may issue a Certificate of Release of any lien imposed with respect to any tax if (1) the liability is satisfied, satisfaction consisting of payment of the amount assessed together with all interest and costs in respect thereof, or (2) the liability has become legally unenforceable. **Exception:** Interest on Corporation Taxes is computed after the lien is paid.

### CLASSES OF TAX

Delinquent Date Interest Rate Daily Interest Factor  
1/1/92 thru 12/31/92 20% .000546  
1/1/93 thru 12/31/93 16% .000538  
1/1/94 thru 12/31/94 12% .000510  
1/1/95 thru 12/31/95 10% .000526  
1/1/96 thru 12/31/96 10% .000274  
1/1/97 thru 12/31/97 9% .000247  
1/1/98 thru 12/31/98 7% .000192  
1/1/99 thru 12/31/99 7% .000247  
1/1/00 thru 12/31/00 8% .000219

---Taxes that become delinquent on or before December 31, 1991 will remain a constant interest rate until the delinquent balance is paid in full.

---Taxes that become delinquent on or after January 1, 1992 are subject to a variable interest rate that changes each calendar year.

---Interest is calculated as follows:

INTEREST = BALANCE OF TAX UNPAID X NUMBER OF DAYS DELINQUENT X DAILY INTEREST FACTOR.

### SETTLEMENT OF ACCOUNT

The "TOTAL" (Column 6) for each type of tax listed on this Notice of Lien comprises the balance of tax due (Column 5) plus assessed additions and/or penalties, and assessed and accrued interest to the interest computation date on the face of the Notice.

If payment or settlement of the account is made after the interest computation date, the payment must include the lien filing costs and accrued interest from the interest computation date to and through the payment date.

For any Delinquent Taxes due on or before December 31, 1981, interest is imposed at the following rates:

C.S., F.F., C.L., C.N.I.	- 6% per annum (due date to payment date)
C.I., G.R., C.A., S.T.	- 6% per annum (due date to payment date)
B.I., N.I., G.P., M.I.	- 6% per annum (due date to payment date)
P.U.R.	- 1% per month or fraction (due date to payment date)
P.I.T., E.M.T.	- 3/4 of 1% per month or fraction
S.S.U.	- 3/4 of 1% per month or fraction
R.T.T.	- 6% per annum
R.T.T., F.U.T.	- 1% per month or fraction
M.C.R.T.	- 1% per month or fraction
O.F.T.	- 18% per annum

For all taxes that are originally due and payable on and after January 1, 1982, the PA Department of Revenue will calculate daily interest on all tax deficiencies using an annual interest rate that will vary from calendar year to calendar year. The applicable interest rates are as follows.

INTEREST: Interest is calculated on a daily basis at the following rates.

Delinquent Date	Interest Rate	Daily Interest Factor
1/1/92 thru 12/31/92	20%	.000546
1/1/93 thru 12/31/93	16%	.000538
1/1/94 thru 12/31/94	12%	.000510
1/1/95 thru 12/31/95	10%	.000526
1/1/96 thru 12/31/96	10%	.000274
1/1/97 thru 12/31/97	9%	.000247
1/1/98 thru 12/31/98	7%	.000192
1/1/99 thru 12/31/99	7%	.000247
1/1/00 thru 12/31/00	8%	.000219

(01) Capital Stock Tax  
(02) Foreign Franchise Tax  
(03) Corporate Loans Tax  
(04) Corporate Net Income Tax  
(05) Corporate Net Earnings Tax  
(06) Gross Premiums Tax  
(07) Marine Insurance Tax  
(08) Cooperative Associations  
(09) Public Utility Realty Tax  
(10) Shares Tax  
(11) Corporate Loans Tax (Banks)  
(12) N.E.  
(13) G.P.  
(14) M.I.  
(15) C.A.  
(16) P.U.T.  
(17) PA Income Tax (PA-40)  
(18) PA Income Tax (Employer Withholding)

S.&U.	State Sales and Use Tax
L.S.&U.	Local Sales and Use Tax
R.I.T.	Realty Transfer Tax
I.N. & EST.	Inheritance and Estate Tax
L.F.T.	Liquid Fuels Tax (Gasoline)
F.U.T.	Fuels Use Tax (Diesel and Special Fuels)
M.C.R.T.	Motor Carriers Road Tax
O.F.T.	Oil Franchise Tax
M.T.	Public Transportation Assistance Fund Taxes and Fees
BUS	Motorbus Road Tax
L.F. & F.T.	Liquid Fuels and Fuels Tax

COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUE  
AUTHORITY TO SATISFY

BUREAU OF COMPLIANCE  
DEPT. 280946  
HARRISBURG PA 17128-0946



REV-300 CM AFP (3-86)

ARP 50497

COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUE  
V

ESTATE OF MINA A GEARHART  
PROPERTY LOCATION:  
HOUSE SHED AND LOTS #15 AND 16  
BRADFORD TWP  
CLERARFIELD COUNTY PA

DATE OF DEATH: 06/11/89

COURT OF COMMON PLEAS OF  
CLEARFIELD COUNTY,  
PENNSYLVANIA.

Docket Number 00-1416-00

Date Filed 11/15/2000

Class of Tax INH/EST

Account Number 1799-0260

Assessment Number

FILED

JUN 16 2005

W. A. Shaw

Prothonotary/Clerk of Courts

TO THE PROTHONOTARY OF SAID COURT:

The Commonwealth of Pennsylvania, Department of Revenue, the Plaintiff in the above action, acknowledges having received of the Defendant above named, full payment and satisfaction of the above captioned Lien/Judgement Note, with the interest and costs thereon due it; and desires that satisfaction be entered upon the records thereof.

AND you, the Prothonotary of said Court, upon receipt by you of your costs of satisfaction are hereby authorized and empowered, in the name and stead of the Plaintiff, to enter full satisfaction upon the record as fully and effectually, to all intents and purposes, as we could were we present in person to do so; and for so doing, this shall be your sufficient warrant of authority.

IN TESTIMONY WHEREOF, there is hereunto affixed the Seal of the Department of Revenue, Commonwealth of Pennsylvania, this 13TH day of JUNE 2005.

GREGORY C. FAJT

Secretary of Revenue

A handwritten signature in black ink that reads "Keith J. Richardson".

KEITH J. RICHARDSON

Director, Bureau of Compliance

FILED

JUN 16 2005

William A. Shaw  
Prothonotary/Clerk of Courts

IN THE COURT OF COMMON PLEAS

COUNTY, PENNSYLVANIA

NO. \_\_\_\_\_ TERM, \_\_\_\_\_

COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUE

v.

AUTHORITY TO SATISFY