

01-487-CD  
PA DEPT. OF REVENUE -vs- JAMES B. COLE et al

BUREAU OF COMPLIANCE  
DEPT. 280946  
HARRISBURG, PA 17128-0946

&lt;divREV-159 CM AFP (6/96)

&lt;div[](https://www.kew.org/seedbank/2001/03/28/0001/0001\_label.jpg)

## &lt;div[](https://www.pacourts.pa.gov/pleas/Pages/General.aspx)

NAME AND ADDRESS: JAMES B COLE  
DOROTHY L COLE  
RD 2 BOX 332  
CURWENSVILLE PA 16833

TO THE PROTHONOTARY OF SAID COURT:  
Pursuant to the laws of the Commonwealth of Pennsylvania  
there is herewith transmitted a Certified Copy of a License  
to be entered of record in your County.

**CERTIFIED COPY OF LIEN**

194-34-6715

01-487-CD

CLASS OF TAX 1	TAX PERIOD (OR DUE DATE) 2	DATE OF ASSESSMENT DETERMINATION OR SETTLEMENT 3	IDENTIFYING NUMBER 4	TAX 5	TOTAL 6
P.I.T.	01-01-98 TO 12-31-98	JUL 20 1999	L82313	282.00	340.16
<div style="text-align: right; margin-bottom: 10px;"> <span style="font-size: 2em; font-weight: bold;">FILED</span>  <span style="font-size: 1.5em; font-style: italic;">APR 06 2001</span> </div> <div style="text-align: right; margin-bottom: 10px;"> <span style="font-size: 1.5em;">William A. Shaw</span>  <span style="font-size: 1.2em;">Prothonotary</span> </div>					
INTEREST COMPUTATION DATE <u>APR 16 2001</u>				TOTALS	\$282.00
				FILING FEE(S)	\$25.00
				ADDITIONAL INTEREST	
				SETTLEMENT TOTAL	

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**

Dorothy a. Totten  
SECRETARY OF REVENUE

SECRETARY OF REVENUE

**PART 1 - TO BE RETAINED BY RECORDING OFFICE**

## LIEN FOR TAXES, PENALTIES AND INTEREST

### General Information:

### COMMONWEALTH OF PENNSYLVANIA

VS  
JAMES B COLE  
& DOROTHY L COLE

Filed this 6th day of  
April, 2001 at 10:00 A.M.

CLERK (or Register)

### NOTICE OF TAX LIEN

Corporation Tax Lien 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 Lien 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, Motor Carriers 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: The Notice of Lien shall be filed:  
(a) in the case of Real Property, in the office of the Prothonotary of the county in which the property subject to the lien is situated and (b) in the case of Personal Property, whether tangible or intangible in the office of the Prothonotary of the county in which the property subject to lien is situated.

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. 138.

**AUTOMATIC REVIVAL OF NOTICE AND PRIORITY OF NOTICE**  
Liquid Fuels Tax Act, 72 P.S. Section 2611-N, as amended.  
Lien for Fuel Use Tax arise under Section 13 of the Fuel Use Tax Act, 72 P.S. Section 2614.13, as amended.  
Lien for Motor Carriers Road Tax arise under Chapter 96 of the Vehicle Code, (75 Pa. C.S. 9615).  
Lien for Inheritance Tax and Estate Tax arise under the Inheritance and Estate Tax of 1982, Act of December 13, 1982, P.L. 1086, 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 2485 - 101 et. seq.).  
Lien 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 7242.

Lien for Motorbus Road Tax arise under Chapter 98 of the PA Vehicle Code, (75 Pa. C.S. 9815).  
Lien 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).

S.E.U.	State Sales and Use Tax
L.S.&U.	Local Sales and Use Tax
R.T.T.	Realty Transfer Tax
IN. & 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

### 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.L., N.E., 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 R.T.T.
S.B.U.	- 3/4 of 1% per month or fraction R.T.T.
IN. & EST.	- 6% per annum
L.F.T., F.U.T.	- 1% per month or fraction M.C.R.T. *
O.F.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 Delinquent Date

Interest Rate Daily Interest Factor

1/1/82 thru 12/31/82	20%	- .000548
1/1/83 thru 12/31/83	16%	- .000538
1/1/84 thru 12/31/84	11%	- .000501
1/1/85 thru 12/31/85	13%	- .000356
1/1/86 thru 12/31/86	10%	- .000274
1/1/87 thru 12/31/87	9%	- .000247
1/1/88 thru 12/31/88	11%	- .000301
1/1/89 thru 12/31/89	9%	- .000247
1/1/90 thru 12/31/90	7%	- .000192
1/1/91 thru 12/31/91	9%	- .000247
1/1/92 thru 12/31/92	7%	- .000192
1/1/93 thru 12/31/93	9%	- .000247
1/1/94 thru 12/31/94	7%	- .000192
1/1/95 thru 12/31/95	9%	- .000247
1/1/96 thru 12/31/96	8%	- .000219
1/1/97 thru 12/31/97	9%	- .000247

--Taxes that become delinquent on or before December 31, 1981 will remain a constant interest rate until the delinquent balance is paid in full.

--Taxes that become delinquent on or after January 1, 1982 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.

## COMMONWEALTH OF PENNSYLVANIA

## DEPARTMENT OF REVENUE

## AUTHORITY TO SATISFY

BUREAU OF COMPLIANCE  
DEPT. 280946  
HARRISBURG PA 17128-0946



REV-300 CM AFP (3-98)

ARP 40242

COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUE  
V

JAMES B COLE AND  
DOROTHY L COLE  
RD 2 BOX 332  
CURWENSVILLE PA 16833

## COURT OF COMMON PLEAS OF

CLEARFIELD COUNTY,  
PENNSYLVANIA.

*8340-16*

Docket Number 01-487-CD

Date Filed 4/6/2001

Class of Tax ANNUAL

Account Number 194-34-6715

Assessment Number L82313

## 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 18TH day of APRIL 2002.

LARRY P. WILLIAMS

Secretary of Revenue

DOROTHY A. TOTTON

Director, Bureau of Compliance

FILED  
APR 26 2002  
MILLWOOD CC  
William A. Shaw  
Prothonotary

IN THE COURT OF COMMON PLEAS

COUNTY, PENNSYLVANIA

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

COMMONWEALTH OF PENNSYLVANIA

DEPARTMENT OF REVENUE

v.

AUTHORITY TO SATISFY

55081 (0401100)