

02-744-CD
COMMONWEALTH OF PENNSYLVANIA -vs- ANDREW G. BATCHO

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
BUREAU OF COMPLIANCE
DEPT. 280946
HARRISBURG PA 17125-0946

**AUTHORITY TO
REMOVE LIENS
FILED IN ERROR**



ARE 07940

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
V

ANDREW G. BATCHO
110 E. MARKET ST.
CLEARFIELD, PA 16830-2444

COURT OF COMMON PLEAS OF
CLEARFIELD COUNTY,
PENNSYLVANIA.

Docket Number 02-744-CD

Date Filed 5/10/2002

Class of Tax SALES

Account Number 25-1864193

Assessment Number 7M01, 8M01

FILED

MAY 27 2003

William A. Shaw
Prothonotary

TO THE PROTHONOTARY OF SAID COURT:

The Commonwealth of Pennsylvania, Department of Revenue, the Plaintiff in the above action, acknowledges that the above captioned Lien/Judgement Note was filed in error and desires that it be removed from the records thereof.

AND you, the Prothonotary of said Court, are hereby authorized and empowered, in the name and stead of the Plaintiff, to remove said lien from 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 27TH day of JUNE, 2002.

GREGORY C. FAJT
Secretary of Revenue

Dorothy A. Totton

DOROTHY A. TOTTON
Director, Bureau of Compliance

IN THE COURT OF COMMON PLEAS

COUNTY, PENNSYLVANIA

NO.

TERM,

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE

V.

AUTHORITY TO SATISFY

No Fee

Thursday, May 15, 2003

<i>Date</i>	<i>County Courthouse</i>	<i>Taxpayer Name</i>	<i>Docket Number</i>	<i>Amount</i>
5/15/2003	CLEARFIELD	ANDREW G BATCHO	02-744-CD	0.00

Net Total

0.00

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUEBUREAU OF COMPLIANCE
DEPT. 280948
HARRISBURG, PA 17126-0948

CERTIFIED COPY OF LIEN

02.744.00

COURT OF COMMON PLEAS OF
CLEARFIELD COUNTY,
PENNSYLVANIABATCHO, ANDREW G
110 E MARKET ST
CLEARFIELD PA 16830-2444EIN: 25-1864193/000
Notice Date: April 14, 2002
Notice Number: 575-736-402-040-9

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.

1 TAX TYPE	2 ACCOUNT ID	3 TAX PERIOD BEGIN	4 TAX PERIOD END	5 EVENT NUMBER	6 TAX DUE	7 TOTAL DUE
SALES	81593375	07-01-01	07-31-01	1	16.84	212.59
SALES	81593375	08-01-01	08-30-01	1	13.57	93.08
TOTAL:					30.41	305.67
FILING FEE(S):						25.00

FILED

MAY 10 2002

M111481 Com. Pa. pd \$25.00
William A. Shaw
Prothonotary 1cc Com Pa
xok

INTEREST COMPUTATION DATE: 04-24-02

The undersigned, the Secretary of Revenue (or an 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 therein 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.

Dorothy A. Sutton

SECRETARY OF REVENUE
(OR AUTHORIZED DELEGATE)

April 14, 2002

DATE

PART 1 - TO BE RETAINED BY RECORDING OFFICE

COMMONWEALTH OF PENNSYLVANIA

VS

BATCHO, ANDREW G

NOTICE OF TAX LIEN

filed this 10th day of

May, 2002 at 11:48 a m.

LIENS FOR TAXES

Liens for Corporation Taxes arise under Section 1401 of the Fiscal Code, 72 P.S. Section 1404, as amended.

Liens for Personal Income Tax and Employer Withholding Tax 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 8112-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 13 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 PA Vehicle Code, (75 PA. C.S. 9615).

Liens for Inheritance Tax and Estate Tax arise under the Inheritance and Estate Tax Act 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.).

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 7242.

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

LIENS FOR TAXES, PENALTIES AND INTEREST

GENERAL INFORMATION:

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 of revival until paid.

Inheritance Tax Liens are liens on real estate which continue until tax is paid.

Personal Income Tax, Employer Withholding Tax, Realty Transfer Tax, Sales and Use Tax, Liquid Fuels Tax, Fuel Use Tax, Motor Carriers Road Tax and Motorbus 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 used in the ordinary course of business of the taxpayer. The lien has priority from the date of entry of record.

PLACE OF THE FILING NOTICE FORM

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.

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, judgement, 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.

RELEASE OF LIEN

Subject to such regulation as the Secretary or his delegate may prescribe, 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 a lien is paid.

SETTLEMENT OF ACCOUNT

The "Total" column (Column 7) for each type of tax listed on this Notice of Lien comprises the balance of Tax Due (Column 6) plus assessed additions and/or penalties, and assessed and accrued interest up to the interest computation date on the face of this notice.

If payment or settlement of 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
S. & U.	- 3/4 OF 1% PER MONTH OR FRACTION
R.T.T.	- 6% PER ANNUM
INH & EST.	- 6% PER ANNUM
L.F.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. Interest is calculated on a daily basis at the following rates:

DELINQUENT DATE	INTEREST RATE	DAILY INTEREST FACTOR
1/1/82 THRU 12/31/82	20%	.000548
1/1/83 THRU 12/31/83	16%	.000438
1/1/84 THRU 12/31/84	11%	.000301
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 12/31/91	11%	.000301
1/1/92 THRU 12/31/92	9%	.000247
1/1/93 THRU 12/31/94	7%	.000192
1/1/95 THRU 12/31/98	9%	.000247
1/1/99 THRU 12/31/99	7%	.000192
1/1/00 THRU 12/31/00	8%	.000219
1/1/01 THRU 12/31/01	9%	.000247
1/1/02 THRU 12/31/02	6%	.000164

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

---Taxes that become delinquent on or after January 1, 1982 are subject to a variable interest that changes each calendar year.

---Interest is calculated as follows:

$$\text{INTEREST} = (\text{BALANCE OF TAX UNPAID}) \times (\text{NUMBER OF DAYS DELINQUENT}) \times (\text{DAILY INTEREST FACTOR})$$

BOARD OF APPEALS
DEPT 281021
HARRISBURG, PA 17128-1021

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE



Phone: (717) 783-3664
Fax: (717) 787-7270

ANDREW G BATCHO
110 E MARKET ST
CLEARFIELD PA 16830-2444

IN RE PETITION OF:
ANDREW G BATCHO

DOCKET NO.: 0124038
TAX TYPE: SALES/USE TAX
APPEAL TYPE: REASSESSMENT
ACCOUNT NO.: 81593375
ASSESSMENT NO.: 9100163011012
PERIOD: 04/01/01 TO 04/30/01
PETITION FILED: OCTOBER 26, 2001
EXAMINER: MICHELE A LEIDY
DECISION MAILED: NOVEMBER 06, 2001

DECISION AND ORDER

PETITIONER, ANDREW G BATCHO, WAS ISSUED ASSESSMENT NUMBER 9100163011012 ON OCTOBER 17, 2001, IN THE TOTAL AMOUNT OF \$222.57.

AFTER TAKING ADMINISTRATIVE NOTICE OF DEPARTMENTAL RECORDS AND THE PRAYER OF THE PETITIONER, IT IS HEREBY, ORDERED, PURSUANT TO THE PROVISIONS OF SECTION 269 OF ARTICLE II OF THE TAX REFORM CODE OF 1971, THAT PENALTIES BE ABATED AND THAT TAX DEFICIENCY AND INTEREST, IF ASSESSED, BE SUSTAINED. (THE BOARD DOES NOT HAVE AUTHORITY TO ABATE INTEREST WHICH HAS BEEN PROPERLY COMPUTED AND ASSESSED.)

FOR THE BOARD OF APPEALS

A handwritten signature in black ink, reading "Thomas L. Jones".

THOMAS L JONES, BOARD MEMBER

NOTICE OF ANY TAX, INTEREST OR PENALTY DUE WILL BE MAILED TO YOU BY THE BUREAU OF BUSINESS TRUST FUND TAXES. PAYMENT MAY THEN BE MADE TO THAT BUREAU.

ANY APPEAL FROM THIS DECISION MUST BE FILED WITH THE BOARD OF FINANCE AND REVENUE, 1101 SOUTH FRONT ST., SUITE 400, HARRISBURG, PA 17104, WITHIN SIXTY (60) DAYS OF THE MAILING DATE OF THIS DECISION. TELEPHONE (717) 787-2974

IF YOU REQUIRE THIS INFORMATION IN AN ALTERNATE FORMAT UNDER THE PROVISIONS OF AMERICANS WITH DISABILITIES ACT OF 1990, PLEASE CALL (717) 783-3664, OR FOR SERVICES FOR TAXPAYERS WITH SPECIAL HEARING AND SPEAKING NEEDS: 1-800-447-3020 (TT ONLY)



**COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
BUREAU OF COMPLIANCE**

NUMBER BEING FAXED TO:

(814) 765-7659

DEPT 280948

HARRISBURG, PA 17128-0948

FAX TRANSMITTAL COVER SHEET

FAX NUMBER (717) 772-5045

PLEASE DELIVER THE FOLLOWING PAGES TO:**NAME:** WILLIAM SHAW**COMPANY NAME:** CLEARFIELD PROTHONOTARY OFFICE**DATE:** 5/2/2003**NO. PAGES TO FOLLOW (INCLUDING COVER):** 1**FROM:** Tisa Shank, Lien Control Supervisor**TELEPHONE NUMBER:** (717) 787-3911**NOTES:**

PLEASE USE FOR FUTURE PAYOFFS. WE HAVE STARTED A NEW PROCEDURE WHEN YOU NEED A PAYOFF, PLEASE FILL OUT (IN FULL) THE ATTACHED FORM AND FAX IT TO THE LIEN SECTION AT 717-772-5045. THANK YOU IN ADVANCE FOR YOUR COOPERATION.

THIS MESSAGE IS INTENDED ONLY FOR THE USE OF THE INDIVIDUAL OR ENTITY TO WHICH IT IS ADDRESSED, AND MAY CONTAIN INFORMATION THAT IS PRIVILEGED, CONFIDENTIAL AND EXEMPT FROM DISCLOSURE UNDER APPLICABLE LAW. IF THE READER OF THIS MESSAGE IS NOT THE INTENDED RECIPIENT, EMPLOYEE OR AGENT RESPONSIBLE FOR DELIVERING THE MESSAGE TO THE INTENDED RECIPIENT, YOU ARE HEREBY NOTIFIED THAT ANY DISSEMINATION OR COPYING OF THIS COMMUNICATION IS STRICTLY PROHIBITED. IF YOU HAVE RECEIVED THIS COMMUNICATION IN ERROR, PLEASE NOTIFY US IMMEDIATELY BY TELEPHONE, AND RETURN THE ORIGINAL MESSAGE TO US AT THE ABOVE ADDRESS VIA THE U.S. POSTAL SERVICE. THANK YOU.

EV-1237 CM (5-99) PC

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
BUREAU OF COMPLIANCE
DEPT. 280946
HARRISBURG PA 17128-0946**AUTHORITY TO
REMOVE LIENS
FILED IN ERROR**

ARE 07940

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE

V

ANDREW G. BATCHO
110 E. MARKET ST.
CLEARFIELD, PA 16830-2444COURT OF COMMON PLEAS OF
CLEARFIELD COUNTY,
PENNSYLVANIA.Docket Number 02-744-CD
Date Filed 5/10/2002
Class of Tax SALES
Account Number 25-1864193
Assessment Number 7M01. 8M01**TO THE PROTHONOTARY OF SAID COURT:**

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IN TESTIMONY WHEREOF, there is hereunto affixed the Seal of the Department of Revenue, Commonwealth of Pennsylvania, this 27TH day of JUNE, 2002.

GREGORY C. FAJT
Secretary of Revenue**COPY***Dorothy A. Totton*DOROTHY A. TOTTON
Director, Bureau of Compliance