

2002-1639-CD
Commonwealth of Penna. vs Delbert & Marcella J. Ball

PA DEPARTMENT OF REVENUE
BUREAU OF COMPLIANCE
DEPT. 280948
HARRISBURG, PA 17128-0948



REV-159 CM AFP (6-01)

FILED

m/10/5081
OCT 21 2002

cc:PLFF
PLFF pd. 25.00

02-1639-C

✓

SEP 18 2002

William A. Shaw
Prothonotary

COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

DELBERT A BALL
MARCELLA J BALL
PO BOX 79
RAMEY

PA 16671

NAME AND ADDRESS:

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.

CERTIFIED COPY OF LIEN

182-44-0005

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.	01-01-91 TO 12-31-91	AUG 11 1992	M13438	531.00	1,117.17
P.I.T.	01-01-92 TO 12-31-92	AUG 17 1993	L27112	654.00	1,312.49
P.I.T.	01-01-93 TO 12-31-93	AUG 24 1994	M32158	661.00	1,154.83
P.I.T.	01-01-94 TO 12-31-94	NOV 22 1995	041496	383.00	639.89
P.I.T.	01-01-95 TO 12-31-95	AUG 19 1996	L56074	856.00	1,353.19
P.I.T.	01-01-96 TO 12-31-96	SEP 12 1997	M63996	864.00	1,287.95
P.I.T.	01-01-97 TO 12-31-97	APR 06 1999	S71076	1,066.00	1,492.96

INTEREST COMPUTATION DATE OCT 07 2002

TOTALS

\$5,015.00

\$8,358.48

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.

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

PART 1 - TO BE RETAINED BY RECORDING OFFICE

OCT 17 2002

DATE

LIEN FOR TAXES, PENALTIES AND INTEREST

General Information:

COMMONWEALTH OF PENNSYLVANIA

VS
DELBERT A BALL
& MARCELLA J BALL

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, 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 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. 138.

RELEASE OF LIEN

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 8112-C, as amended.

Liens for Liquid Fuels Tax arise under Section 15 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 2616.13, 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 15, 1982, P.L. 1086, No. 225 Section 1, et. seq., 72 Pa. C.S. 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 1981, 72 P.S. Section 2405 - 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 the PA Vehicle Code, (75 Pa. C.S. 9815).

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).

S. & 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.I.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.I.-N.E.-G.P.-M.I.	- 6% per annum (due date to payment date)
P.U.R.	- 1X per month or fraction (due date to payment date)
P.I.T.-E.M.T.	- 3/4 of 1X per month or fraction
S. & U.	- 3/4 of 1X per month or fraction
R.I.T.	- 6% per annum
IN. & EST.	- 6X per annum
L.F.T.-F.U.T.	- 1X per month or fraction
M.C.R.T. *	- 1X per month or fraction
O.F.T.	- 18X 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
1/1/82 thru 12/31/82	20%	.000548
1/1/83 thru 12/31/83	16%	.000538
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 12/31/88	11%	.000301
1/1/89 thru 12/31/89	9%	.000247
1/1/90 thru 12/31/90	9%	.000247
1/1/91 thru 12/31/91	7%	.000192
1/1/92 thru 12/31/92	9%	.000247
1/1/93 thru 12/31/93	9%	.000247
1/1/94 thru 12/31/94	9%	.000247
1/1/95 thru 12/31/95	9%	.000247
1/1/96 thru 12/31/96	7%	.000192
1/1/97 thru 12/31/97	7%	.000192
1/1/98 thru 12/31/98	8%	.000219
1/1/99 thru 12/31/99	8%	.000219
1/1/00 thru 12/31/00	9%	.000247
1/1/01 thru 12/31/01	9%	.000247
1/1/02 thru 12/31/02	6X	.000164

---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
PO BOX 280948
HARRISBURG PA 17128-0948



COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
V.

DELBERT A BALL
MARCELLA J BALL
PO BOX 79
RAMEY

PA 16671-0079

COURT OF COMMON PLEAS OF
CLEARFIELD COUNTY,
PENNSYLVANIA.

Docket No. 02-1639CD

Date Filed OCT 21 2002

Class of Tax ANNUAL

Account No. 182-44-0005

M13438

L27112 M32158

041496 L56074

TO THE PROTHONOTARY OF SAID COURT:

M63996 S71076

The Commonwealth of Pennsylvania, Department of Revenue, the Plaintiff in the above action, acknowledges that the above captioned lien/judgment note should be removed from the court records.

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. For doing so, 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 3RD day of APRIL, 2009.

Stephen H. Stettler
Acting Secretary of Revenue



MARY HUBLER
Director, Bureau of Compliance

FILED
NO CC
10/26/09
APR 20 2009
LS

William A. Shaw
Prothonotary/Clerk of Courts

IN THE COURT OF COMMON PLEAS OF
COUNTY, PENNSYLVANIA

NO. _____ TERM, _____

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
V.

AUTHORITY TO SATISFY

Prothonotary/Clerk of Courts
William A. Shrew

APR 20 2009

FILED