

04-810-CD  
COMMONWEALTH OF PENNSYLVANIA vs. WILLIAM H. ANDERSON, et al.



04-810-CD

MAY 05 2004

COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

WILLIAM H ANDERSON  
GINNY L ANDERSON  
NAME AND ADDRESS: 1020 LINDEN STREET  
CLEARFIELD PA 16830

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

166-34-4059

CLASS OF TAX	TAX PERIOD (OR DUE DATE)	DATE OF ASSESSMENT DETERMINATION OR SETTLEMENT	IDENTIFYING NUMBER	TAX	TOTAL
1	2	3	4	5	6
P.I.T.	01-01-99 TO 12-31-99	MAR 09 2001	092102	892.00	1,179.64
P.I.T.	01-01-00 TO 12-31-00	NOV 26 2002	P00153	.00	111.14
P.I.T.	01-01-01 TO 12-31-01	NOV 26 2002	N12257	1,275.00	1,477.20
<b>FILED</b>					
JUN 07 2004					
William A. Shaw Prothonotary					
INTEREST COMPUTATION DATE <u>MAY 24 2004</u>				TOTALS \$2,167.00	\$2,767.98
				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.

*Keith J. Richardson*  
SECRETARY OF REVENUE  
(OR AUTHORIZED DELEGATE)

JUN 03 2004  
DATE

## LIEN FOR TAXES, PENALTIES AND INTEREST

### General Information:

COMMONWEALTH OF PENNSYLVANIA

WILLIAM H ANDERSON  
& GINNY L ANDERSON

VS

File No.

FILED  
IN THE  
OFFICE OF TAX LIEN  
CLERK  
(or Register)  
PROTHONOTARY

Filed this MR 10-517 10 10/25/02 day of JUN 07 2004

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 or 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

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, 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 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 Vehicle Code, (75 Pa. C.S. 9615).  
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 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. 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 262, Act of March 4, 1971, No. 2 65 amended, 72 P.S. Section 7242.

Liens for Motorbus Road Tax arise under Chapter 98 of the 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.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
H.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., C.S.T. - 6%	per annum (due date to payment date)
B.L., N.E., G.P., M.I. - 6%	per month or fraction
P.U.R. - 1%	per month or fraction
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
IN. & 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 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%	.005458
1/1/83 thru 12/31/83	16%	.00438
1/1/84 thru 12/31/84	11%	.003301
1/1/85 thru 12/31/85	13%	.003356
1/1/86 thru 12/31/86	10%	.002274
1/1/87 thru 12/31/87	9%	.002447
1/1/88 thru 12/31/89	11%	.00301
1/1/89 thru 12/31/90	7%	.00192
1/1/90 thru 12/31/90	8%	.00219
1/1/91 thru 12/31/91	9%	.002467
1/1/92 thru 12/31/92	6%	.00164
1/1/93 thru 12/31/93	7%	.00192
1/1/94 thru 12/31/98	9%	.00247
1/1/99 thru 12/31/99	7%	.00192
1/1/00 thru 12/31/00	8%	.00219
1/1/01 thru 12/31/01	9%	.002467
1/1/02 thru 12/31/02	6%	.00164
1/1/03 thru 12/31/03	5%	.00192
1/1/04 thru 12/31/04	4%	.00110

...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.

\* Use this rate for M.C.R.T./IFTA effective January 1, 1996.

COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUE  
AUTHORITY TO SATISFY

BUREAU OF COMPLIANCE  
DEPT. 280946  
HARRISBURG PA 17128-0948



REV-300 CM AFP (3-96)

ARP 55703

FILED

JAN 26 2007

M/11/1st am  
William A. Shaw  
Prothonotary/Clerk of Courts

COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUE  
V

WILLIAM H ANDERSON  
GINNY L ANDERSON  
1020 LINDEN STREET  
CLEARFIELD PA 16830

COURT OF COMMON PLEAS OF

CLEARFIELD COUNTY,

PENNSYLVANIA.

Docket Number	04-810-CD
Date Filed	6/7/2004
Class of Tax	ANNUAL
Account Number	166-34-4059
Assessment Number	O92102, P00153, N12257

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 22ND day of JANUARY 2007.

GREGORY C. FAJT  
Secretary of Revenue

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

KEITH J. RICHARDSON  
Director, Bureau of Compliance