

04-1378- CD

COMMONWEALTH OF PENNSYLVANIA vs. Lori A. SPENCER

**Comm of PA vs Lori Spencer**  
**2004-1378-CD**

## LIEN FOR TAXES, PENALTIES AND INTEREST

### General Information:

### COMMONWEALTH OF PENNSYLVANIA

LORI A SPENCER  
VS

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, which 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: 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 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. 156.

**AUTOMATIC REVIVAL OF NOTICE AND PRIORITY OF NOTICE**

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.

**RELEASE OF LIEN**

The Secretary or his delegate may issue a Certificate of Release 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%	.000308
1/1/83 thru 12/31/83	16%	.000348
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 12/31/89	11%	.000301
1/1/90 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
1/1/03 thru 12/31/03	5%	.000137
1/1/04 thru 12/31/04	4%	.000110

---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.

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
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.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.T.T., E.M.T.	- 3/4 of 1% per month or fraction
S.B.U.	- 3/4 of 1% per month or fraction
R.T.T.	- 6% per annum
IN & EST.	- 6% per annum
L.F., F.U.T.	- 1% per month or fraction
M.C.R.T. *	- 1% per month or fraction
O.F.T.	- 18% per annum

Liens for Liquid Fuels Tax arise under Section 13 of the Liquid Fuels Tax Act, 72 P.S. Section 2611M, 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 15, 1982, liens arises 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 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).

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



AUG 06 2004

04-1378-CJ

**COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA**

NAME AND ADDRESS: **LORI A SPENCER  
101 COAL ST APT 2  
OSCEOLA MILLS PA 16666**

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**

192-54-3856

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.	01-01-97 TO 12-31-97	AUG 10 2001	T77218	701.00	1,185.30
<div style="text-align: right; margin-top: 20px;"> <span style="font-size: 2em; vertical-align: middle;">FILED</span> <small>rec'd by</small>  <span style="font-size: 1.5em; vertical-align: middle;">m 1/30/01</span> <small>PLS pd \$25.00</small>  <span style="font-size: 1.5em; vertical-align: middle;">SEP 03 2004</span> </div> <div style="text-align: right; margin-top: 10px;"> <span style="font-size: 1.2em;">William A. Shaw</span>  <span style="font-size: 1.2em;">Prothonotary/Clerk of Courts</span> </div>					
AUG 27 2004				TOTALS	\$701.00
INTEREST COMPUTATION DATE				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. Luland

SEP 01 2004

**SECRETARY OF REVENUE  
(OR AUTHORIZED DELEGATE)**

DATE

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