

05-110-CD
Commonwealth vs. W. Elensku

AM M. FLINSKY

Com. of Pa. v. William Elensky
2005-110-CD



95-110-CD

COURT OF COMMON PLEAS OF **CLEARFIELD**
163-68-3443

COUNTY, PENNSYLVANIA

NAME AND ADDRESS:

WILLIAM M ELENSKY &
607 ANDERSON ST
CURWENSVILLE PA 16833

TO THE PROTHONOTARY OF SAID COURT:
PURSUANT TO THE LAWS OF THE COMMONWEALTH OF PENNSYLVANIA
THERE ISHEREWITH TRANSMITTED A CERTIFIED COPY OF LIEN
TO BE ENTERED OF RECORD IN YOUR COUNTY.

CERTIFIED COPY OF LIEN

CLASS OF TAX	TAX PERIOD (OR DUE DATE)	DATE OF ASSESSMENT DETERMINATION OR SETTLEMENT	IDENTIFYING NUMBER	TAX	TOTAL
P.I.T.	01/01/02 - 12/31/02	JAN 06 2004	028003	\$497.00	\$580.64
FILED				<i>M 11:05 AM 1/26/05 JAN 26 2005</i>	
William A. Shaw Prothonotary					
TOTALS				\$ 497.00	\$ 580.64
FILING FEE (\$)					
\$25.00					
ADDITIONAL INTEREST					
SETTLEMENT TOTAL					

INTEREST COMPUTATION DATE FEB 07 2005

The undersigned, the Secretary of revenue (or his authorized delegate) of the Commonwealth of Pennsylvania, certifies this to be 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.

SECRETARY OF REVENUE
(OR AUTHORIZED DELEGATE)

JAN 21 2005

DATE

PART 1 – TO BE RETAINED BY RECORDING OFFICE

LIEN FOR TAXES, PENALTIES AND INTEREST

General Information:

COMMONWEALTH OF PENNSYLVANIA

VS

WILLIAM MELENSKY &

Filed this _____ day of _____, at _____.

Personal Income Tax, Employer Withholding Tax, Liquid Fuels Tax, Fuel 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

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 or 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 judgment, 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

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 held.

CLASSES OF TAX

For all taxes that are originally due and payable on and after January 17, 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%	.0001948
1/1/83 thru 12/31/83	10%	.0001938
1/1/84 thru 12/31/84	10%	.0001930
1/1/85 thru 12/31/85	13%	.0001926
1/1/86 thru 12/31/86	10%	.0001924
1/1/87 thru 12/31/87	9%	.0001924
1/1/88 thru 12/31/89	10%	.0001924
1/1/90 thru 12/31/92	9%	.0001924
1/1/93 thru 12/31/94	7%	.0001924
1/1/95 thru 12/31/96	9%	.0001924
1/1/99 thru 12/31/99	7%	.0001924
1/1/00 thru 12/31/00	8%	.0001924
1/1/01 thru 12/31/01	9%	.0001924

...Taxes that become delinquent on or before December 31, 1981 will receive 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.

SE.U.	State Sales and Use Tax
L.S.U.	Local Sales and Use Tax
R.T.T.	Realty Transfer Tax
L.F.T.	Inheritance and Estate Tax
L.G.R.C.A.S.T.	Liquid Fuels Tax (Gasoline)
F.U.T.	Fuels Use Tax (Diesel and Special Fuels)
H.C.R.T.	Motor Carriers Road Tax
D.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 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.

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 812-C, as amended.

Liens for Liquid Fuels Tax arise under Section 13 of the Liquid Fuels Tax Act, 72 P.S. Section 2611-H, 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. 2016, No. 225 Section 1, et. seq., 72 Pa. C.S.A. Section 1701 et. seq. (For delinquent with date of death prior to December 13, 1982, liens arise under the Inheritance and Estate Tax Act of 1961, 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).

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
AUTHORITY TO SATISFY

BUREAU OF COMPLIANCE
DEPT. 280946
HARRISBURG PA 17128-0946



REV-300 CM AFP (3-96)

ARP 51580

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
V

WILLIAM M ELENSKY &
607 ANDERSON ST
CURWENSVILLE PA 16833Q

COURT OF COMMON PLEAS OF

CLEARFIELD COUNTY,
PENNSYLVANIA.

Docket Number 05-110-CD
Date Filed 1/29/2005
Class of Tax ANNUAL
Account Number 163-68-3443
Assessment Number O28003

FILED NO
m10/12/05 cc
OCT 11 2005 (GW)

TO THE PROTHONOTARY OF SAID COURT:

William A. Shaw
Prothonotary/Clerk of Courts

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 6TH day of OCTOBER, 2005.

GREGORY C. FAJT
Secretary of Revenue

A handwritten signature in black ink that appears to read "Keith J. Richardson".

KEITH J. RICHARDSON
Director, Bureau of Compliance

IN THE COURT OF COMMON PLEAS

COUNTY, PENNSYLVANIA

OCT 1 2005

FILED

TERM,

NO.

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE

v.

AUTHORITY TO SATISFY

William A. Shaw
Prothonotary/Clerk of Courts