

05-110-CD  
Commonwealth vs. W. Elensku

AM M. ELFNSKY

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



05-110-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 IS HEREBY 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	O28003	\$497.00	\$580.64
				<b>FILED</b> M 11:05 AM JAN 26 2005 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

## COMMONWEALTH OF PENNSYLVANIA

WILLIAM MELENSKY &amp;

VS

## NOTICE OF TAX LIEN

Filed this \_\_\_\_\_ day of \_\_\_\_\_

CLERK (or Register)

## LIENS FOR TAXES

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 365 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 Vehicle Code, 475 Pa. C.S. 96153.

Liens for Inheritance Tax and Estate Tax arise under the Inheritance and Estate Tax of 1962, Act of December 13, 1962, P.L. 1066, 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, 1962, liens arise under the Inheritance and Estate Tax Act of 1961, 72 P.S. Section 2485 - 101 et. seq.).

Liens for 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 as amended, 72 P.S. Section 7242.

Liens for Motorbus Road Tax arise under Chapter 98 of the PA Vehicle Code, 475 Pa. C.S. 98153.

Liens for Liquid Fuels and Fuels Tax, and the tax imposed in section 9502 of the Vehicle Code 475 Pa. C.S. 95423 arise under Chapter 90 of the Vehicle Code, 475 Pa. C.S. 90153.

## LIEN FOR TAXES, PENALTIES AND INTEREST

## General Information:

Corporation Tax liens provided under the Fiscal Code arise at the time of settlement (assessments) and are liens upon the franchise 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, 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 franchisees 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 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. 130.

## 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 paid.

## CLASSES OF TAX

C.S. (01) Capital Stock Tax  
F.F. (02) Foreign Franchise Tax  
C.L. (03) Corporate Loans Tax  
C.M.I. (04) Corporate Net Income Tax  
C.I. (05) Corporation Income Tax  
G.R. (10) Gross Receipts Tax  
P.U.R. (20) Public Utility Realty Tax  
S.T. (30) Shares Tax  
B.L. (40) Corporate Loans Tax (Banks)  
N.E. (50) Net Earnings Tax  
G.P. (60) Gross Premiums Tax  
M.I. (70) Marine Insurance Tax  
C.A. (80) Cooperative Associations  
P.I.T. PA Income Tax (PA-60)  
E.M.T. PA Income Tax (Employer Withholding)

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.M.I., - 6% per annum (due date to payment date)  
C.I., E.R., C.A., S.T., - 6% per annum (due date to payment date)  
B.L., H.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  
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. - 1% 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%	.000598
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%	.000276
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	7%	.000192
1/1/91 thru 12/31/91	9%	.000247
1/1/92 thru 12/31/92	7%	.000192
1/1/93 thru 12/31/93	9%	.000247
1/1/94 thru 12/31/94	7%	.000192
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	9%	.000247
1/1/98 thru 12/31/98	7%	.000192
1/1/99 thru 12/31/99	9%	.000247
1/1/00 thru 12/31/00	7%	.000192
1/1/01 thru 12/31/01	9%	.000247

--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.

COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUE  
AUTHORITY TO SATISFY



REV-300 CM AFP (3-95)

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 028003

FILED NO CC  
m/10:56 AM  
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

KEITH J. RICHARDSON  
Director, Bureau of Compliance

IN THE COURT OF COMMON PLEAS

COUNTY, PENNSYLVANIA

William A. Shaw  
Prothonotary/Clerk of Courts

OCT 11 2005

FILED

NO.

TERM,

COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUE

V.

AUTHORITY TO SATISFY