

05-959-CD
Commonwealth vs. Pamela C. Fintalle

Com. Of Pa. v Pamela Fintalle
2005-959-CD



05-959-CD

COURT OF COMMON PLEAS OF **CLEARFIELD**
17800129 **COUNTY, PENNSYLVANIA**

NAME AND ADDRESS:

PAMELA C FINFALLE
IND AND AS PRES/V-PRES OF
SPRING VIEW INC
232 MCCRACKEN RUN ROAD
DU BOIS PA 15801

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
EMPL	4-1-99 to 12-31-02	2-23-05	CO-99999	\$1,579.90	\$4,804.22
					FILED <i>cc Piff</i> <i>7/18/05 L&L Piff pd \$25.00</i> <i>JUL 05 2005 JS</i>
				William A. Shaw Prothonotary/Clerk of Courts	
			TOTALS	\$1,579.90	\$4,804.22
			FILING FEE (\$)		\$25.00
			ADDITIONAL INTEREST		
			SETTLEMENT TOTAL		

INTEREST COMPUTATION DATE 3-4-05

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)

JUN 29 2005

DATE

PART 1 - TO BE RETAINED BY RECORDING OFFICE

COMMONWEALTH OF PENNSYLVANIA

VS

PAMELA C FINFALLE
SPRING VIEW INC

FILED

NOTICE OF TAX LIEN

Filed this **JUL 05 2005** day of **William A. Shaw** at **Prothonotary/Clerk of Courts**

LIEN FOR TAXES, PENALTIES AND INTEREST

General Information

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 Taxes, Motor Fuels Tax, Gross Receipts Tax, Motorbus Road Tax, Oil Company Franchise Tax, and Liquid Fuels and Fuels Tax liens are liens upon the franchises and personal property of tax payers, but only after they have been ordered 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 if 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 Inheritance Tax and Estate Tax arise under the Inheritance and Estate Tax of 1982, Act of December 13, 1982, P.L. 1006, No. 225 Section 1701 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 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 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. 1006, No. 225 Section 1701 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 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).

SETTLEMENT OF ACCOUNT

S.R.O.	State Sales and Use Tax
L.S.E.U.	Local Sales and Use Tax
R.T.T.	Ready Transfer Tax
I.N. & EST.	Inheritance and Estate Tax
L.F.T.	Liquid Fuels Tax (Gasoline)
F.O.T.	Fuels Use Tax (Diesel and Special Fuels)
H.C.R.T.	Motor Carriers Road Tax
H.O.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

The "TOTAL" (Column 6) for each type of tax listed on this Notice of Lien comprises the balance of tax due (Column 5) plus 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, plus interest and accrued interest from the interest computation date to and through the payment date.

For any Delinquent Taxes due on or before December 31, 1991, interest is imposed at the following rates:

C.S., F.F.C.L., G.H.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.L.I.N.E.G.P.M.I.	- 1% per month or fraction
P.U.R.	(due date to payment date)
P.I.T.E.M.T.	- 3/4 of 1% per month or fraction
S.S.U.	- 3/4 of 1% per month or fraction
R.T.T.	- 6% per annum
I.N. & EST.	- 6% per annum
L.F.T.F.U.T.	- 1% per month or fraction
H.C.R.T. *	- 1% per month or fraction
H.O.T.	- 18% per annum

For all taxes that are originally due and payable on and after January 17, 1982, the PA Department of Revenue will calculate interest rate that will vary from calendar year to calendar year. The applicable interest rates are as follows:

Interest Rate	Daily Interest Factor
20%	.000318
15%	.000338
11%	.000361
13%	.000356
10%	.000279
9%	.000267
8%	.000257
7%	.000247
6%	.000232
5%	.000217
7%	.000192
8%	.000182
9%	.000172
10%	.000162
11%	.000152
12%	.000142
13%	.000132
14%	.000122
15%	.000112
16%	.000102
17%	.000092
18%	.000082
19%	.000072
20%	.000062
21%	.000052
22%	.000042
23%	.000032
24%	.000022
25%	.000012
26%	.000002

---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.