

05-1575-CD  
Comm of Pa vs Harry N. Haley et al

Comm. Of Pa. vs Harry Haley et al  
2005-1575-CD



05-1575-CD

FILED

11/11/2005  
OCT 11 2005 PFF pd  
2500

William A. Shaw  
Prothonotary/Clerk of Courts

COURT OF COMMON PLEAS OF **CLEARFIELD** COUNTY, PENNSYLVANIA  
**17-PA25122190100-HA**

NAME AND ADDRESS:

**HALEY, HARRY N  
HARRY N HALEY TRUCKING  
3893 GLEN RICHEY HWY  
CLEARFIELD PA 16830**

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
MCRT	044-044	05/03/05	L-0500773	\$1,131.27	\$1,370.30
TOTALS				\$1,131.27	\$1,370.30
FILING FEE (\$)					\$25.00
ADDITIONAL INTEREST					
SETTLEMENT TOTAL					

INTEREST COMPUTATION DATE 09/19/05

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)

DATE

OCT 12 2005

PART 1 - TO BE RETAINED BY RECORDING OFFICE

## LIEN FOR TAXES, PENALTIES AND INTEREST

### General Information

#### COMMONWEALTH OF PENNSYLVANIA

HALEY, HARRY  
D 2005  
Shaw, Robert  
vs  
A. Clark of  
CLERK (or Register)

at \_\_\_\_\_  
11205  
F.O. William  
Prothonotary  
day of

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, Liquor and Liquid Fuels and Fuels Tax, Lien on Personal Property, Franchise Tax, Motorbus Road Tax, Motor Carriers Road Tax, Oil Franchise Tax, Public Transportation Assistance Fund Taxes and Fees, L.F. & F.T. Liquid Fuels and Fuels Tax.

### 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 7365, 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-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. 1086, No. 225 Section 1 et seq., 72 Pa. C.S.A. Section 1701 et seq. (For documents with date of death prior to December 13, 1982, liens arise under the Inheritance and Estate Tax Act of 1981, 72 P.S. section 2485 - 101 et. seq.).

Liens for State or 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 7342.

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) arises under Chapter 90 of the Vehicle Code, (75 Pa. C.S. 9013).

Place of filing: The Notice of Lien shall be filed 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 resiling 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 debt 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, 1974, 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 paid.

**CLASSES OF TAX**

The Secretary or his delegate may issue a Certificate of Release of 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.

Interest is imposed at the following rates:

Interest Rate	Daily Interest Factor
20%	.000494
16%	.000338
12%	.000301
10%	.000276
8%	.000247
6%	.000219
4%	.000192
2%	.000161

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%	.000494
1/1/83 thru 12/31/83	16%	.000338
1/1/84 thru 12/31/84	12%	.000301
1/1/85 thru 12/31/85	10%	.000276
1/1/86 thru 12/31/86	8%	.000247
1/1/87 thru 12/31/87	6%	.000219
1/1/88 thru 12/31/88	4%	.000192
1/1/89 thru 12/31/89	2%	.000161
1/1/90 thru 12/31/90	8%	.000276
1/1/91 thru 12/31/91	6%	.000247
1/1/92 thru 12/31/92	4%	.000192
1/1/93 thru 12/31/93	2%	.000161
1/1/94 thru 12/31/94	8%	.000276
1/1/95 thru 12/31/95	6%	.000247
1/1/96 thru 12/31/96	4%	.000192
1/1/97 thru 12/31/97	2%	.000161
1/1/98 thru 12/31/98	8%	.000276
1/1/99 thru 12/31/99	6%	.000247
1/1/00 thru 12/31/00	4%	.000192
1/1/01 thru 12/31/01	2%	.000161

...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
I.H. & EST.	Inheritance and Estate Tax
L.F.T.	Liquid Fuels Tax (Gasoline)
F.U.T.	Fuels Use Tax (Diesel and Special Fuels)
H.C.R.T.	Motor Carriers Road Tax
O.F.T.	Oil Franchise Tax
H.T.	Bus
BUS	Public Transportation Assistance Fund Taxes and Fees
L.F. & F.T.	Liquid Fuels and Fuels Tax
MOTORBUS	Motorbus Road Tax

COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUE  
BUREAU OF COMPLIANCE  
DEPT. 280946  
HARRISBURG PA 17128-0948

# AUTHORITY TO REMOVE LIENS FILED IN ERROR



ARE 09178

COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUE  
V

HALEY, HARRY N  
HARRY N HALEY TRUCKING  
3893 GLEN RICHEY HWY  
CLEARFIELD PA 16830

## COURT OF COMMON PLEAS OF

CLEARFIELD COUNTY,  
PENNSYLVANIA.

Docket Number 05-1575-CD

Date Filed 10/11/2005

Class of Tax MCRT

Account Number 17-PA25122190100-HA

Assessment Number L-0500773

## TO THE PROTHONOTARY OF SAID COURT:

The Commonwealth of Pennsylvania, Department of Revenue, the Plaintiff in the above action, acknowledges that the above captioned Lien/Judgement Note was filed in error and desires that it be removed from the records thereof.

AND you, the Prothonotary of said Court, are hereby authorized and empowered, in the name and stead of the Plaintiff, to remove said lien from 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 31ST day of OCTOBER 2006

GREGORY C. FAJT  
Secretary of Revenue

KEITH J. RICHARDSON  
 Director, Bureau of Compliance

FILED NO  
NOV 19 2006  
NOV 06 2006  
cc  
NOV 19 2006  
NOV 06 2006

William A. Shaw  
Prothonotary/Clerk of Courts

IN THE COURT OF COMMON PLEAS

COUNTY, PENNSYLVANIA

NO. \_\_\_\_\_ TERM, \_\_\_\_\_

COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUE

v.

AUTHORITY TO SATISFY

Prothonotary/Clerk of Courts  
William A. Shaw

NOV 06 2006

FILED