

05-1962-CD  
Comm of Pa. Vs Eric Porter et al

Comm of Pa vs Eric Porter et al  
2005-1962-CD



05-1962-CD

COURT OF COMMON PLEAS OF **CLEARFIELD**  
**90563296** COUNTY, PENNSYLVANIA

NAME AND ADDRESS:

**ERIC J PORTER INDIVIDUALLY  
AND AS VICE PRESIDENT OF  
TQA FABRICATIONS INC  
705 GOOD STREET  
HOUTZDALE PA 16651**

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	07/01/04-12/31/04	08/22/05	CO-88888	\$4,532.22	\$7,419.50
TOTALS				\$4,532.22	\$7,419.50
FILING FEE (\$)				\$25.00	
ADDITIONAL INTEREST					
SETTLEMENT TOTAL					

INTEREST COMPUTATION DATE 03/13/2006

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)

DEC 15 2005

DATE

PART 1 - TO BE RETAINED BY RECORDING OFFICE

COMMONWEALTH OF PENNSYLVANIA

**FILED**

ERIC J PORTER INDIVIDUALLY

DEC 19 2005

William A. NOTICER OF TAX LIEN  
Prothonotary/Clerk of Courts

for the day of  
Filed this

**LIEN FOR TAXES, PENALTIES AND INTEREST**

**General Information:**

Corporation Tax Lien provided under the Fiscal Code arise at the time of settlement (assessment) and are liens upon the franchises and property, both real and personal, without 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 Lien 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 Tax liens are liens upon the franchises as well as real and personal property of tax payers, 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. 138.

**RELEASE OF LIEN**

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 2% .000548

1/1/83 thru 12/31/83 1.6% .004638

1/1/84 thru 12/31/84 1% .00301

1/1/85 thru 12/31/85 1.5% .00356

1/1/86 thru 12/31/86 1.0% .00274

1/1/87 thru 12/31/87 1% .00247

1/1/88 thru 12/31/91 1.1% .00261

1/1/92 thru 12/31/92 9% .00247

1/1/93 thru 12/31/94 7% .00192

1/1/94 thru 12/31/98 9% .00247

1/1/99 thru 12/31/99 7% .00192

1/1/00 thru 12/31/00 8% .00219

1/1/01 thru 12/31/01 9% .00247

1/1/02 thru 12/31/02 9% .00247

1/1/03 thru 12/31/04 7% .00192

1/1/05 thru 12/31/08 9% .00247

1/1/09 thru 12/31/09 7% .00192

1/1/10 thru 12/31/10 8% .00219

1/1/11 thru 12/31/11 9% .00247

1/1/12 thru 12/31/12 9% .00247

1/1/13 thru 12/31/13 7% .00192

1/1/14 thru 12/31/14 9% .00247

1/1/15 thru 12/31/15 7% .00192

1/1/16 thru 12/31/16 8% .00219

1/1/17 thru 12/31/17 9% .00247

1/1/18 thru 12/31/18 9% .00247

1/1/19 thru 12/31/19 7% .00192

1/1/20 thru 12/31/20 9% .00247

1/1/21 thru 12/31/21 7% .00192

1/1/22 thru 12/31/22 9% .00247

1/1/23 thru 12/31/23 7% .00192

1/1/24 thru 12/31/24 9% .00247

1/1/25 thru 12/31/25 7% .00192

1/1/26 thru 12/31/26 9% .00247

1/1/27 thru 12/31/27 7% .00192

1/1/28 thru 12/31/28 9% .00247

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1/1/30 thru 12/31/30 9% .00247

1/1/31 thru 12/31/31 7% .00192

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1/1/35 thru 12/31/35 7% .00192

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