

06-1908-CD  
Comm of PA vs Heritage Motor Freight

Comm of PA vs Heritage Motor  
2006-1908-CD



FILED *pd \$25.00 Paff*  
*M 12:25 pm 1CC Paff*  
*NOV 16 2006*

William A. Shaw  
Prothonotary/Clerk of Courts

COURT OF COMMON PLEAS OF **CLEARFIELD**  
17-PA30007278000-HE

COUNTY, PENNSYLVANIA

*2006-1908-CJ*

NAME AND ADDRESS:

HERITAGE MOTOR FREIGHT INC  
733 NELSON ROAD  
MORRISDALE PA 16858

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	061-061	06/28/06	B-0603227	\$1,166.29	\$1,247.93
TOTALS				\$1,166.29	\$1,247.93
FILING FEE (S)					\$25.00
ADDITIONAL INTEREST					
SETTLEMENT TOTAL					

INTEREST COMPUTATION DATE 11/19/06

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)

NOV 13 2006

DATE

PART 1 - TO BE RETAINED BY RECORDING OFFICE

**LIEN FOR TAXES, PENALTIES AND INTEREST**

**General Information:**

COMMONWEALTH OF PENNSYLVANIA  
vs  
ED  
6 2006  
NOV 16 2006  
William A. Shaw  
Prothonotary Clerk of Court

HERITAGE MOTOR FREIGHT  
INC

VS

Find this  
at \_\_\_\_\_  
ED  
6 2006  
NOV 16 2006  
William A. Shaw  
Prothonotary Clerk of Court

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, within 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 renewal until paid.

Inheritance Tax Lien are liens on Real Estate which continue until the tax is paid.

Personal Income Tax, Employer Withholding Tax, Realty Taxes, for Tax, Sales and Use Tax, Liquid Fuels Tax, Fuels Use Tax, Motor Carrier's 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 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 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 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 arrears 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 paid.

**CLASSES OF TAX**

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 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 2702, Act of March 4, 1971, No. 2 ss. amend., 72 P.S. Section 7702.

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 9902 of the Vehicle Code (75 Pa. C.S. 9902) arise under Chapter 98 of the Vehicle Code, (75 Pa. C.S. 9813).

S.E.U.	State Sales and Use Tax
L.S.&U.	Local Sales and Use Tax
R.T.T.	Real Transfer Tax
I.N. & 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.	Public Transportation Assistance Fund Taxes and Fees
B.U.T.	Notorious 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 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.N.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.H.N.E.G.P.H.I.	- 6% per annum (due date to payment date)
P.U.R.	- 1X per month or fraction
P.F.T.E.H.T.	(due date to payment date)
S.B.U.	- 3/4 of 1X per month or fraction
R.T.T.	- 5/4 of 1X per month or fraction
IN. & EST.	- 6X per annum
L.F.T.F.U.T.	- 1X per month or fraction
H.C.R.T.	- 1X per month or fraction
O.F.T.	- 18% 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%	.00026
1/1/83 thru 12/31/83	16%	.000238
1/1/84 thru 12/31/84	11%	.000181
1/1/85 thru 12/31/85	13%	.000274
1/1/86 thru 12/31/86	10%	.000247
1/1/87 thru 12/31/87	9%	.000247
1/1/88 thru 12/31/88	11%	.000247
1/1/89 thru 12/31/89	9%	.000247
1/1/90 thru 12/31/90	7%	.000247
1/1/91 thru 12/31/91	9%	.000247
1/1/92 thru 12/31/92	7%	.000247
1/1/93 thru 12/31/93	7%	.000247
1/1/94 thru 12/31/94	7%	.000247
1/1/95 thru 12/31/95	7%	.000247
1/1/96 thru 12/31/96	7%	.000247
1/1/97 thru 12/31/97	7%	.000247
1/1/98 thru 12/31/98	7%	.000247
1/1/99 thru 12/31/99	7%	.000247
1/1/00 thru 12/31/00	8%	.000247
1/1/01 thru 12/31/01	9%	.000247

--Taxes that become delinquent on or before December 31, 1981 will remain a constant interest rate until the delinquent balance is paid in full.

--Interest is calculated as follows:  
INTEREST = BALANCE OF TAX UNPAID X NUMBER OF DAYS DELINQUENT X ONLY INTEREST FACTOR.

COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUE  
AUTHORITY TO SATISFY

BUREAU OF COMPLIANCE  
DEPT. 280946  
HARRISBURG PA 17128-0946



ARP 56967

FILED

COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUE  
V

HERITAGE MOTOR FREIGHT INC  
733 NELSON ROAD  
MORRISDALE PA 16858

COURT OF COMMON PLEAS OF  
CLEARFIELD COUNTY, PENNSYLVANIA.

William A. Shaw  
Prothonotary/Clerk of Courts  
No. 46

Docket Number	2006-1908-CD
Date Filed	12/4/2006
Class of Tax	MCRT
Account Number	17-PA30007278000-HE
Assessment Number	B0603227

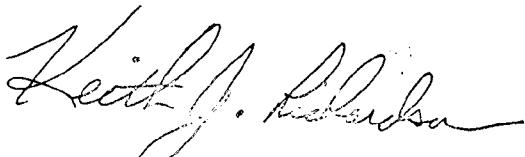
TO THE PROTHONOTARY OF SAID COURT:

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 13TH day of JUNE 2007

THOMAS WOLF  
Secretary of Revenue

  
KEITH J. RICHARDSON  
Director, Bureau of Compliance

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

DEC 17 2007

**FILED**