

07-200-CD

Comm of PA vs Delbert A. Ball et al

Comm of PA vs Delbert A Ball et al  
2007-200-CD



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*WS*

William A. Shaw  
Prothonotary/Clerk of Courts

COURT OF COMMON PLEAS OF **CLEARFIELD**  
182-44-0005

COUNTY, PENNSYLVANIA

*07-200-CD*

NAME AND ADDRESS:

DELBERT A BALL  
MARCELLA J BALL  
664 MIRIAM STREET  
P.O. BOX 79  
RAMEY PA 16671

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
P.I.T.	01/01/04 - 12/31/04	09/16/2005	042648	\$871.00	\$1,041.10
P.I.T.	01/01/05 - 12/31/05	09/11/2006	053528	\$811.00	\$930.64
TOTALS				\$1,682.00	\$1,971.74
FILING FEE (\$)				\$25.00	
ADDITIONAL INTEREST					
SETTLEMENT TOTAL					

INTEREST COMPUTATION DATE 03/02/2007

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.

*Keith J. Carlson*  
SECRETARY OF REVENUE  
(OR AUTHORIZED DELEGATE)

FEB 07 2007  
DATE

PART 1 - TO BE RETAINED BY RECORDING OFFICE

## 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.

Personnel Income Tax, Employer Withholding Tax, Realty Transfer Tax, Sales and Use Tax, Liquid Fuels Tax, Fuels Tax, Motor Carriers Road Tax and Motorbus Road Tax, Oil, Gasoline, 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.

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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.	Fuel 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
B.U.S.	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 facts 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.

Interest is imposed at the following rates:

C.S., F.F., C.L., C.H.I. - 6% per annum (due date to payment date)
C.I., G.C.A., S.T. - 6% per annum (due date to payment date)
B.L., H.E., G.P., H.I. - 6% per annum (due date to payment date)
P.U.R. - 12% per month or fraction
P.I.T., E.H.T. - 3% or 1% per month or fraction
S.A.U. - 3% or 1% per month or fraction
R.T.T. - 6% per annum
L.F.T., F.U.T. - 12% per month or fraction
H.C.R.T. - 12% per month or fraction
O.F.T. - 18% per annum

General Rule: According to the Fiscal Code, the Notice of Lien is automatically revived and does not require re-filing 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, 1954, P.L. 1015, No. 138.

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 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 1/23/82	20%	.00354
1/1/83 thru 1/23/83	16%	.00438
1/1/84 thru 1/23/84	11%	.00501
1/1/85 thru 1/23/85	13%	.00356
1/1/86 thru 1/23/86	10%	.00276
1/1/87 thru 1/23/87	9%	.00247
1/1/88 thru 1/23/88	11%	.00301
1/1/89 thru 1/23/89	9%	.00247
1/1/90 thru 1/23/90	7%	.00192
1/1/91 thru 1/23/91	9%	.00247
1/1/92 thru 1/23/92	7%	.00192
1/1/93 thru 1/23/93	7%	.00192
1/1/94 thru 1/23/94	9%	.00247
1/1/95 thru 1/23/95	7%	.00192
1/1/96 thru 1/23/96	8%	.00219
1/1/97 thru 1/23/97	9%	.00247

--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.

CLASSES OF TAX

C.S. (01) Capital Stock Tax
F.F. (02) Foreign Franchise Tax
S.T. (03) Shares Tax
C.L. (04) Corporate Loans Tax
C.H.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)
C.H.I. (50) Net Earnings Tax
G.P. (60) Gross Premium Tax
H.I. (70) Marine Insurance Tax
C.A. (80) Cooperative Associations
P.I.T. (PA Income Tax (PA-49))
E.N.T. (PA Income Tax (Employer Withholding))

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 arise under the Inheritance and Estate Tax Act of 1961, 72 P.S. Section 2405 - 101 et. seq.).

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 P.S. Section 1701 et. seq. (for delinquent with date of death prior to December 13, 1982, liens arise under the Inheritance and Estate Tax Act of 1961, 72 P.S. Section 2405 - 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 2611-H, as amended.

Liens for 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 P.S. Section 1701 et. seq. (for delinquent with date of death prior to December 13, 1982, liens arise under the Inheritance and Estate Tax Act of 1961, 72 P.S. Section 2405 - 101 et. seq.).

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 2502 of the Vehicle Code, (75 Pa. C.S. 9502) arise under Chapter 90 of the Vehicle Code, (75 Pa. C.S. 9013).

COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUE



AUTHORITY TO SATISFY

COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUE  
V.

DELEERT A BALL  
MARCELLA J BALL  
664 MIRIAM STREET  
P.O. BOX 79  
RAMEY PA 16671

COURT OF COMMON PLEAS OF  
CLEARFIELD COUNTY,  
PENNSYLVANIA.

Docket No. 07-200 CD  
Date Filed FEB 09 2007  
Class of Tax ANNUAL  
Account No. 182-44-0005

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/judgment note should be removed from the court records.

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. For doing so, 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 5th day of January, 2011.

FILED  
1/13/11  
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1/13/2011  
NO  
cc  
100

William A. Shaw  
Prothonotary/Clerk of Courts

*C. Daniel Hassell*

C. DANIEL HASSELL  
Secretary of Revenue



MARY HUBLER  
Director, Bureau of Compliance

IN THE COURT OF COMMON PLEAS OF  
CLEARFIELD COUNTY, PENNSYLVANIA

07-200 CD

COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUE  
v.

DELBERT A BALL  
& MARCELLA J BALL

AUTHORITY TO SATISFY

Probationary Clerk of Courts  
William A. Saylor

May 13 2011

FILED