

2007-1023-CD
Comm of Pa vs John Yablinsky

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FILED *ICC Pff*

M 12/14/07
JUN 28 2007 Pff pd. 25.00

William A. Shaw *(S)*
Prothonotary/Clerk of Courts

COURT OF COMMON PLEAS OF **CLEARFIELD** COUNTY, PENNSYLVANIA
211-38-6876

NAME AND ADDRESS:

JOHN P YABLINSKY
P O BOX 32
KYLERTOWN PA 16847

TO THE PROTHONOTARY OF SAID COURT:
PURSUANT TO THE LAWS OF THE COMMONWEALTH OF PENNSYLVANIA
THERE IS HEREWITNESS 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.	01/01/00 - 12/31/00	02/25/2002	008607	\$348.00	\$501.18
P.I.T.	01/01/04 - 12/31/04	06/23/2006	S43245	\$999.00	\$1,435.60
TOTALS				\$1,347.00	\$1,936.78
FILING FEE (\$)					\$25.00
ADDITIONAL INTEREST					
SETTLEMENT TOTAL					

INTEREST COMPUTATION DATE 09/15/2007

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.

SECRETARY OF REVENUE
(OR AUTHORIZED DELEGATE)

JUN 25 2007

DATE

PART 1 - TO BE RETAINED BY RECORDING OFFICE

LIEN FOR TAXES, PENALTIES AND INTEREST

General Information:

COMMONWEALTH OF PENNSYLVANIA
vs
JOHN P YABLINSKY

VS

SINCE 10 JUNO/1980
MAY 24 1981
day of

FILED
100Z 8 2 NOV

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, 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 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 Carriers Road Tax and Motorbus Road Tax, All Company Franchise Tax and Liquid Fuels and Fuels Tax liens are liens upon the franchisees as well as real and personal property of taxpayers, 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.

NOTICE OF TAX LIEN

CLERK (or Register)

AUTOMATIC REVIVAL OF NOTICE AND PRIORITY OF NOTICE

Financial 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 mortgages or liens which are properly recorded at the time that the tax lien is filed. See, Act of December 12, 1964, P.L. 2015, 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.

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 that becomes 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.	Retail Transfer Tax
I.M. & EST.	Inheritance and Estate Tax
L.F.U.T.	Liquid Fuels Tax (Gasoline)
F.U.T.	Fuels Use Tax (Diesel and Special Fuels)
M.C.R.T.	Motor Carriers Road Tax
O.F.T.	Oil Franchise Tax
H.T.	Motorbus Road Tax
B.I.S.	Public Transportation Assistance Fund Taxes and Fees
L.F. & F.T.	Liquid Fuels and Fuels Tax

SETTLEMENT OF ACCOUNT

The "TOTAL" (Column 6) for each type of tax listed on this assessment includes 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 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.A., C.H.T.	- 6% per annum (due date to payment date)
S.I.T., C.A., S.T.	- 6% per annum (due date to payment date)
B.I.M., I.G.P., H.I.	- 6% per annum (due date to payment date)
P.U.R.	- 1% per month or fraction
P.I.T., F.M.H.T.	- 3/4 of 1% per month or fraction
S & U.	- 3/4 of 1% per month or fraction
R.T.T.	- 6% per annum
I.M. & EST.	- 6% per annum
L.F.T., F.U.T.	- 1% per month or fraction
H.C.R.T. x 0.01	- 1% per month or fraction
	- 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:

Delinquent Date	Interest Rate	Daily Interest Factor
1/1/82 thru 12/31/82	.20%	.000548
1/1/83 thru 12/31/83	1.6%	.001638
1/1/84 thru 12/31/84	1.6%	.001638
1/1/85 thru 12/31/85	1.3%	.001356
1/1/86 thru 12/31/86	1.0%	.001027
1/1/87 thru 12/31/87	.9%	.000927
1/1/88 thru 12/31/88	.1%	.000101
1/1/89 thru 12/31/89	.9%	.000247
1/1/90 thru 12/31/90	.9%	.000247
1/1/91 thru 12/31/91	.9%	.000247
1/1/92 thru 12/31/92	.9%	.000247
1/1/93 thru 12/31/93	.9%	.000247
1/1/94 thru 12/31/94	.9%	.000247
1/1/95 thru 12/31/95	.9%	.000247
1/1/96 thru 12/31/96	.7%	.000192
1/1/97 thru 12/31/97	.7%	.000192
1/1/98 thru 12/31/98	.7%	.000192
1/1/99 thru 12/31/99	.7%	.000192
1/1/00 thru 12/31/00	.8%	.000219
1/1/01 thru 12/31/01	.9%	.000247

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 9592 of the Vehicle Code, (75 Pa. C.S. 9592) arise under Chapter 90 of the Vehicle Code, (75 Pa. C.S. 9013).