

07-1550-CD
Comm of PA vs C. Brewbaker



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FILED *Piff pd.*
10/14/00 BY *25.00*
SEP 20 2007
(S) ICC Piff

William A. Shaw
Prothonotary/Clerk of Courts

AUG 31 2007

COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CHARLES N BREWBAKER
620 WALNUT AVE
NAME AND ADDRESS: DU BOIS PA 15801

TO THE PROTHONOTARY OF SAID COURT:
Pursuant to the laws of the Commonwealth of Pennsylvania,
there is herewith transmitted a Certified Copy of a Lien
to be entered of record in your County.

CERTIFIED COPY OF LIEN

206-38-7731

CLASS OF TAX 1	TAX PERIOD (OR DUE DATE) 2	DATE OF ASSESSMENT DETERMINATION OR SETTLEMENT 3	IDENTIFYING NUMBER 4	TAX 5	TOTAL 6
P.I.T.	01-01-00 TO 12-31-00	MAY 04 2007	R09011	993.00	1,630.23
P.I.T.	01-01-02 TO 12-31-02	MAY 04 2007	L22174	3,611.00	5,550.55
P.I.T.	01-01-03 TO 12-31-03	MAY 04 2007	L38017	5,602.00	8,314.21
INTEREST COMPUTATION DATE <u>SEP 22 2007</u>				TOTALS \$10,206.00	\$15,494.99
				FILING FEE(S) \$25.00	
				ADDITIONAL INTEREST	
				SETTLEMENT TOTAL	

The undersigned, the Secretary of Revenue (or his authorized delegate) of the Commonwealth of Pennsylvania, certifies this to be a 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. Lohrman

SECRETARY OF REVENUE
(OR AUTHORIZED DELEGATE)

SEP 18 2007

DATE

PART 1 - TO BE RETAINED BY RECORDING OFFICE

LIEN FOR TAXES, PENALTIES AND INTEREST

General Information:

COMMONWEALTH OF PENNSYLVANIA

VS

CHARLES N BREWBAKER

File this _____ day of _____, at _____, in the County of _____, Commonwealth of Pennsylvania.

Personal Income Tax, Employer Withholding Tax, Realty Transfer Tax, Motor Carriers 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.

S.E.U.	State Sales and Use Tax
L.S.&U.	Local Sales and Use Tax
R.T.T.	Realty Transfer Tax
IN. & EST.	Inheritance and Estate Tax
L.F.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
M.T.	Public Transportation Assistance Fund Taxes and Fees
BUS	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 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.

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 by 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, claim, lien, or estate is satisfied from a subsequent judgment, claim, 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. 1015, No. 138.

RELEASE OF LIEN

Liquid Fuels Tax arise under Section 13 of the 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. 1982, No. 72 P.S. Section 2465 - 101 et. seq.).

Liens for State and Local Sales, Use and Hotel Occupancy Tax and Public Transportation Assistance Fund Taxes and Fees arise under Section 262, Act of March 4, 1971, No. 2 as amended, 72 P.S. Section 7242.

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

INTEREST: Interest is calculated on a daily basis at the following rates: ^{xx}

Delinquent Date	Interest Rate	Daily Interest Factor
1/1/88 thru 12/31/91	11%	.000301
1/1/92 thru 12/31/92	9%	.000247
1/1/93 thru 12/31/94	7%	.000192
1/1/95 thru 12/31/98	9%	.000267
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
1/1/02 thru 12/31/02	6%	.000164
1/1/03 thru 12/31/03	5%	.000137
1/1/04 thru 12/31/04	6%	.000110
1/1/05 thru 12/31/05	5%	.000137
1/1/06 thru 12/31/06	7%	.000192

...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.

* Use this rate for M.C.R.T./IFTA effective January 1, 1996.

** Interest rates prior to 1986 may be obtained by calling PA Dept. of Revenue/Taxpayer Service & Information Center (717) 787-1064.