

08-1030-CD
Comm of PA vs Jeffrey Christine al

LIEN FOR TAXES, PENALTIES AND INTEREST

General Information:

COMMONWEALTH OF PENNSYLVANIA

VS

**JEFFREY S CHRISTINE
& SALLY A CHRISTINE**

ABUS V. william

NOTIFICATION

Filed this _____ day of _____, 19____.

Interest Tax Liens 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 Fuel Tax, Fuels Use Tax, Motor Carriers Road Tax, 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 taxpayers, but only after they have been entered and docketed of record by the Prothonotary of the county where such property is situated. These liens 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 or 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. Execution: 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 Dec. 12, 1954, P.L. 1015, No. 138.

RELEASE OF LIEN

Liens for Fuel Use Tax arise under Section 13 of the 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 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 242, 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 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).

S & U.	State Sales and Use Tax
L.S. & U.	Local Sales and Use Tax
R.Y.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)
H.C.R.T.	Motor Carriers Road Tax
O.F.T.	Oil Franchise Tax
H.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 lion filing costs and accrued interest from the interest computation date to and through the payment date.

For any Delinquent Taxes due on or before Dec. 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., S.R., C.A., S.T.	- 6% per annum (due date to payment date)
B.L., N.E., G.P., M.I.	- 6% per month or fraction (due date to payment date)
P.U.R.	- 1% per month or fraction (due date to payment date)
P.I.T., E.M.T.	- 3 1/4 of 1% per month or fraction
S. & U.	- 3 1/4 of 1% per month or fraction
R.T.T.	- 6% per annum
IN. & EST.	- 6% per annum
L.F.T., F.U.T.	- 1% per month or fraction
M.C.R.T.	- 18% per annum
O.F.T.	- 18% per annum

For all taxes that are originally due and payable on and after Jan. 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

1/1/88 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%	.000247
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%	.000159
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
1/1/07 thru 12/31/07	8%	.000219
1/1/08 thru 12/31/08	5%	.000159
1/1/09 thru 12/31/09	6%	.000137
1/1/10 thru 12/31/10	5%	.000110
1/1/11 thru 12/31/11	6%	.000137
1/1/12 thru 12/31/12	5%	.000110
1/1/13 thru 12/31/13	6%	.000137
1/1/14 thru 12/31/14	5%	.000110
1/1/15 thru 12/31/15	6%	.000137
1/1/16 thru 12/31/16	5%	.000110
1/1/17 thru 12/31/17	6%	.000137
1/1/18 thru 12/31/18	5%	.000110
1/1/19 thru 12/31/19	6%	.000137
1/1/20 thru 12/31/20	5%	.000110
1/1/21 thru 12/31/21	6%	.000137
1/1/22 thru 12/31/22	5%	.000110
1/1/23 thru 12/31/23	6%	.000137
1/1/24 thru 12/31/24	5%	.000110
1/1/25 thru 12/31/25	6%	.000137
1/1/26 thru 12/31/26	5%	.000110
1/1/27 thru 12/31/27	6%	.000137
1/1/28 thru 12/31/28	5%	.000110
1/1/29 thru 12/31/29	6%	.000137
1/1/30 thru 12/31/30	5%	.000110
1/1/31 thru 12/31/31	6%	.000137
1/1/32 thru 12/31/32	5%	.000110
1/1/33 thru 12/31/33	6%	.000137
1/1/34 thru 12/31/34	5%	.000110
1/1/35 thru 12/31/35	6%	.000137
1/1/36 thru 12/31/36	5%	.000110
1/1/37 thru 12/31/37	6%	.000137
1/1/38 thru 12/31/38	5%	.000110
1/1/39 thru 12/31/39	6%	.000137
1/1/40 thru 12/31/40	5%	.000110
1/1/41 thru 12/31/41	6%	.000137
1/1/42 thru 12/31/42	5%	.000110
1/1/43 thru 12/31/43	6%	.000137
1/1/44 thru 12/31/44	5%	.000110
1/1/45 thru 12/31/45	6%	.000137
1/1/46 thru 12/31/46	5%	.000110
1/1/47 thru 12/31/47	6%	.000137
1/1/48 thru 12/31/48	5%	.000110
1/1/49 thru 12/31/49	6%	.000137
1/1/50 thru 12/31/50	5%	.000110
1/1/51 thru 12/31/51	6%	.000137
1/1/52 thru 12/31/52	5%	.000110
1/1/53 thru 12/31/53	6%	.000137
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1/1/55 thru 12/31/55	6%	.000137
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1/1/58 thru 12/31/58	5%	.000110
1/1/59 thru 12/31/59	6%	.000137
1/1/60 thru 12/31/60	5%	.000110
1/1/61 thru 12/31/61	6%	.000137
1/1/62 thru 12/31/62	5%	.000110
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1/1/64 thru 12/31/64	5%	.000110
1/1/65 thru 12/31/65	6%	.000137
1/1/66 thru 12/31/66	5%	.000110
1/1/67 thru 12/31/67	6%	.000137
1/1/68 thru 12/31/68	5%	.000110
1/1/69 thru 12/31/69	6%	.000137
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1/1/71 thru 12/31/71	6%	.000137
1/1/72 thru 12/31/72	5%	.000110
1/1/73 thru 12/31/73	6%	.000137
1/1/74 thru 12/31/74	5%	.000110
1/1/75 thru 12/31/75	6%	.000137
1/1/76 thru 12/31/76	5%	.000110
1/1/77 thru 12/31/77	6%	.000137
1/1/78 thru 12/31/78	5%	.000110
1/1/79 thru 12/31/79	6%	.000137
1/1/80 thru 12/31/80	5%	.000110
1/1/81 thru 12/31/81	6%	.000137
1/1/82 thru 12/31/82	5%	.000110
1/1/83 thru 12/31/83	6%	.000137
1/1/84 thru 12/31/84	5%	.000110
1/1/85 thru 12/31/85	6%	.000137
1/1/86 thru 12/31/86	5%	.000110
1/1/87 thru 12/31/87	6%	.000137
1/1/88 thru 12/31/88	5%	.000110
1/1/89 thru 12/31/89	6%	.000137
1/1/90 thru 12/31/90	5%	.000110
1/1/91 thru 12/31/91	6%	.000137
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1/1/93 thru 12/31/93	6%	.000137
1/1/94 thru 12/31/94	5%	.000110
1/1/95 thru 12/31/95	6%	.000137
1/1/96 thru 12/31/96	5%	.000110
1/1/97 thru 12/31/97	6%	.000137
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1/1/99 thru 12/31/99	6%	.000137
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1/1/38 thru 12/31/38	5%	.000110
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1/1/68 thru 12/31/68	5%	.000110
1/1/69 thru 12/31/69	6%	.000137
1/1/70 thru 12/31/70	5%	.000110
1/1/71 thru 12/31/71	6%	.000137
1/1/72 thru 12/31/72	5%	.000110
1/1/73 thru 12/31/73	6%	.000137
1/1/74 thru 12/31/74	5%	.000110
1/1/75 thru 12/31/75	6%	.000137
1/1/76 thru 12/31/76	5%	.000110
1/1/77 thru 12/31/77	6%	.000137
1/1/78 thru 12/31/78	5%	.000110
1/1/79 thru 12/31/79	6%	.000137
1/1/80 thru 12/31/80	5%	.000110
1/1/81 thru 12/31/81	6%	.000137
1/1/82 thru 12/31/82	5%	.000110
1/1/83 thru 12/31/83	6%	.000137
1/1/84 thru 12/31/84	5%	.000110
1/1/85 thru 12/31/85	6%	.000137

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE



AUTHORITY TO SATISFY

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
V.

COURT OF COMMON PLEAS OF
CLEARFIELD COUNTY,
PENNSYLVANIA.

JEFFREY S CHRISTINE
SALLY A CHRISTINE
200 TRCZIYULNY STREET
OSCEOLA MILLS PA 16666-1322

Docket No. 081030CD
Date Filed JUN 05 2008
Class of Tax ANNUAL
Account No. 175-52-1991

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 17th day of June, 2009.

6 FILED
M 10:44 AM
JUN 26 2009
William A. Shaw
Prothonotary/Clerk of Courts

STEPHEN H. STETLER
Secretary of Revenue

MARY HUBLER
Director, Bureau of Compliance

IN THE COURT OF COMMON PLEAS OF
CLEARFIELD COUNTY, PENNSYLVANIA

081030CD

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
v.

JEFFREY S CHRISTINE
& SALLY A CHRISTINE

AUTHORITY TO SATISFY

Probationary/Clerk of Courts
William A. Shaw

JUN 26 2009

FILED