

08-1642-CD  
Comm of PA vs James K. Brown

COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUEBUREAU OF COMPLIANCE  
PO BOX 280948  
HARRISBURG PA 17128-0948

## CERTIFIED COPY OF LIEN

08-1642-CD

COURT OF COMMON PLEAS OF  
CLEARFIELD COUNTY,  
PENNSYLVANIABROWN, JAMES K  
18770 ROUTE 322  
BROOKVILLE PA 15825-9450EIN: 25-1680669/000  
Notice Date: August 24, 2008  
Notice Number: 491-127-908-081-9

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.

1 TAX TYPE	2 ACCOUNT ID	3 TAX PERIOD BEGIN	4 TAX PERIOD END	5 EVENT NUMBER	6 TAX DUE	7 TOTAL DUE
SALES	17097451	12-01-07	12-31-07	1	7,303.46	9,880.01
SALES	17097451	01-01-08	01-31-08	1	11,928.64	14,524.70
SALES	17097451	02-01-08	02-29-08	1	10,454.90	12,672.01
TOTAL:					29,687.00	37,076.72
FILING FEE(S):						25.00

**FILED** ICC PAF  
 m/10:14/08  
 SEP 02 2008 Aff pd \$25.00  
 William A. Shaw  
 Prothonotary/Clerk of Courts

INTEREST COMPUTATION DATE: 09-03-08

The undersigned, the Secretary of Revenue (or an 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 therein 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)

August 24, 2008

DATE

COMMONWEALTH OF PENNSYLVANIA

VS

BROWN, JAMES K

NOTICE OF TAX LIEN

FILED  
SEP 02 2008  
William A. Shaw  
Prothonotary/Clerk of Courts

LIENS FOR TAXES

Liens for Corporation Taxes arise under Section 1401 of the Fiscal Code, 72 P.S. Section 1404, as amended.

Liens for Personal Income Tax and Employer Withholding Tax arise under Section 345 of the Tax Reform Code of 1971, 72 P.S. Section 7345, as amended.

Liens for Realty Transfer Tax arise under Section 1112-C of the Tax Reform Code of 1971, 72 P.S. Section 8112-C, as amended.

Liens for Liquid Fuels Tax arise under Section 13 of the Liquid Fuels Tax Act, 72 P.S. Section 2611-M, 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 PA Vehicle Code, (75 PA. C.S. 9615).

Liens for Inheritance Tax and Estate Tax arise under the Inheritance and Estate Tax Act 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 PA Vehicle Code, (75 PA C.S. 9815).

LIENS 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 of revival until paid.

Inheritance Tax Liens are liens on real estate which continue until tax is paid.

Personal Income Tax, Employer Withholding Tax, Realty Transfer Tax, Sales and Use Tax, Liquid Fuels Tax, Fuel Use Tax, Motor Carriers Road Tax and Motorbus 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 and shall not attach to stock of goods, wares, or merchandise regularly used in the ordinary course of business of the taxpayer. The lien has priority from the date of entry of record.

PLACE OF THE 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 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, judgement, 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, 1994, P.L. 1015, No. 138.

RELEASE OF LIEN

Subject to such regulation as the Secretary or his delegate may prescribe, 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 a lien is paid.

SETTLEMENT OF ACCOUNT

The "Total" column (Column 7) for each type of tax listed on this Notice of Lien comprises the balance of Tax Due (Column 6) plus assessed additions and/or penalties, and assessed and accrued interest up to the interest computation date on the face of this notice.

If payment or settlement of 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., N.E., G.P., M.I.	- 6% PER ANNUM (DUE DATE TO PAYMENT DATE)
P.U.R.	- 1% PER MONTH OR FRACTION (DUE DATE TO PAYMENT DATE)
P.I.T., E.M.T.	- 3/4 OF 1% PER MONTH OR FRACTION
S. & U.	- 3/4 OF 1% PER MONTH OR FRACTION
R.T.T.	- 6% PER ANNUM
INH & EST.	- 6% PER ANNUM
L.F.T., F.U.T.	- 1% PER MONTH OR FRACTION
M.C.R.T.	- 1% 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. 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%	.000548
1/1/83 THRU 12/31/83	16%	.000438
1/1/84 THRU 12/31/84	11%	.000301
1/1/85 THRU 12/31/85	13%	.000356
1/1/86 THRU 12/31/86	10%	.000274
1/1/87 THRU 12/31/87	9%	.000247
1/1/88 THRU 12/31/88	11%	.000301
1/1/89 THRU 12/31/89	9%	.000247
1/1/90 THRU 12/31/90	7%	.000192
1/1/91 THRU 12/31/91	9%	.000247
1/1/92 THRU 12/31/92	7%	.000192
1/1/93 THRU 12/31/93	9%	.000247
1/1/94 THRU 12/31/94	7%	.000192
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	8%	.000219
1/1/98 THRU 12/31/98	9%	.000247
1/1/99 THRU 12/31/99	6%	.000164
1/1/00 THRU 12/31/00	5%	.000137
1/1/01 THRU 12/31/01	4%	.000110
1/1/02 THRU 12/31/02	5%	.000137
1/1/03 THRU 12/31/03	7%	.000192
1/1/04 THRU 12/31/04	8%	.000219
1/1/05 THRU 12/31/05	7%	.000192
1/1/06 THRU 12/31/06	8%	.000219
1/1/07 THRU 12/31/07	7%	.000192
1/1/08 THRU 12/31/08	7%	.000192

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

---Taxes that become delinquent on or after January 1, 1982 are subject to a variable interest that changes each calendar year.

---Interest is calculated as follows:

$$\text{INTEREST} = (\text{BALANCE OF TAX UNPAID}) \times (\text{NUMBER OF DAYS DELINQUENT}) \times (\text{DAILY INTEREST FACTOR})$$

COMMONWEALTH OF PENNSYLVANIA  
OF DEPARTMENT OF REVENUE  
PENNSYLVANIA,

PLAINTIFF

VS.

JAMES K. BROWN,

DEFENDANT

: IN THE COURT OF COMMON PLEAS  
: CLEARFIELD COUNTY, PENNSYLVANIA

: CIVIL ACTION - LAW

: AMOUNT OF JUDGMENT: 37,076.72

: ENTERED AND FILED:

: DOCKET NO.08-1642-CD

: SEPTEMBER 2, 2008

FILED

MAY 11 2009

10:30

William A. Shaw  
Prothonotary/Clerk of Courts  
No. 1000

R E L E A S E

KNOW ALL MEN BY THESE PRESENTS:

THAT The Commonwealth of Pennsylvania, Department of Revenue, the Plaintiff named in the above captioned judgment, at the request of the Defendant above named and for and in consideration of the sum of two thousand and five hundred dollars and no cents (\$2,500) lawful money of the United States, to it paid by said defendant, the receipt of which is hereby acknowledged, does by these presents forever acquit, exonerate, discharge and release from the lien and obligation of the above entitled judgment and of and from all suits, actions, executions, costs, damages and demands whatsoever, for or on account or by reason of said judgment, the property bounded and described as follows, to wit:

**ALL** that piece or parcel of land situate in the Township of Cooper, County of Clearfield, and State of Pennsylvania is bounded and described as follows:

**BEGINNING** at an iron pin located on the North side of State Route 53, said point is also the Southeast corner of, now or formerly, Jennetta M. Thomas; thence along same the following courses and distances: North forty nine degrees, thirty eight minutes, twenty seconds East (N 49° 38' 20" E) three hundred fifty (350.00) feet to an iron pin; thence North eighteen degrees, twenty five minutes, twenty seconds West (N18° 25' 20" W) one hundred seventy nine and eight hundredths (179.08) feet to an iron

pin; thence North fifty two degrees, twenty nine minutes, twenty five seconds West (N 18° 29' 25" W) two hundred eight fifty seven hundredths (208.57) feet to an iron pin; thence along other lands of Grantors North fifty five degrees, thirty eight minutes, ten seconds West (N 55° 38' 10" E) four hundred sixty two and six hundredths (462.06) feet to an iron pin; thence still along lands of grantors South thirty four degrees, four minutes, five seconds East (S 43° 04' 05" E) eight hundred twenty and forty nine hundredths (820.49) feet to an iron pin located on the West side of a 50 foot utility and access right of way; thence along same South eighty two degrees, thirty three minutes, ten seconds West (S 82° 34' 05" W) one hundred fifty four and eighty one hundredths (154.81) feet to an iron pin; thence still along same South eighty two degrees, thirty four minutes, five seconds West (S 82° 34' 05" W) seven hundred twelve and sixty two hundredths (712.62) feet to an iron pin located on the North side of State Route 53; thence along same North seventy three degrees, thirty one minutes, forty seconds West (N 73° 31' 40" W) twenty six and sixty four hundredths (26.64) feet to an iron pin and place of beginning. Known as Lot No.3 on a survey map prepared by P. R. Mondock for Shirokey Surveys dated March 19, 2008, recorded on July 7, 2008, in the Office of the Recorder of Deeds of Clearfield County to Instrument Number 200810642

**CONTAINING 8.00 acres.**

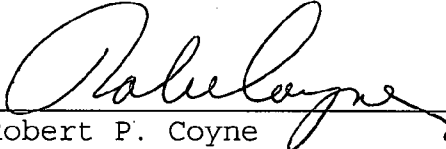
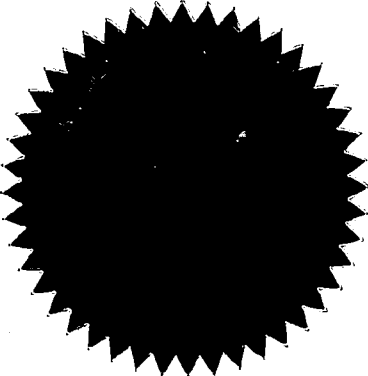
**FURTHER BEING** known as Lot No. 3 as shown on the Final Plan, Property Survey Map showing Subdivision of Land owned by Rebecca A. Rensel and James K. Brown recorded on July 7, 2009, in the Office of the Recorder of Deeds of Clearfield County to Instrument Number 200810642

AND IT IS FURTHER AGREED that the plaintiff above named will not look to the above described premises, or any part thereof, for payment of any part of the principal and interest of said above captioned judgment, now or hereafter to become due, or in any way disturb, put to charge or damage, the present, or any future owner or owners, occupier or occupiers of the said above described premises or any part or portion thereof, for or by reason of the

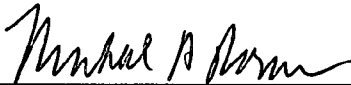
said judgment or any matter, cause or thing, thence accruing or to arise; provided that nothing herein contained shall affect the said judgment or its legal validity so far as respects all other lands and tenements of the said Defendant which are not herein expressly released therefrom.

IN WITNESS WHEREOF, the said Commonwealth of Pennsylvania, this 1<sup>st</sup> day of May, 2009, has caused this Release to be executed by the Department of Revenue and the Attorney General.

COMMONWEALTH OF PENNSYLVANIA



Robert P. Coyne  
Deputy Secretary for Compliance  
and Collections



Michael A. Roman  
Chief Deputy Attorney General

ACKNOWLEDGEMENT

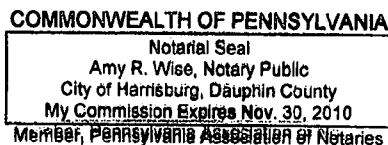
COMMONWEALTH OF PENNSYLVANIA :  
: SS:  
COUNTY OF DAUPHIN :

On this 1<sup>st</sup> day of May, 2009, before me, a Notary Public in and for the county and state aforesaid, personally appeared Robert P. Coyne, Deputy Secretary for Compliance and Collections, Commonwealth of Pennsylvania, Department of Revenue, and Michael A. Roman, Chief Deputy Attorney General, Commonwealth of Pennsylvania, Office of Attorney General, known to me to be the persons whose names are subscribed to the above release, and acknowledge that, being authorized to do so, they executed the foregoing release for the purpose therein contained by signing on behalf of the Commonwealth of Pennsylvania.

WHEREOF, I have hereunto set my hand and official seal.

Amy R. Wise  
Notary Public

My Commission Expires: 11-30-2010



William A. Shaw  
Prothonotary/Clerk of Courts

MAY 11 2009

FILED



IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PA

COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUE

Plaintiff

vs.

JAMES K. BROWN  
Defendant

CIVIL DIVISION

NO. 08-1642 CD

AMOUNT: \$37,076.72

SATISFACTION OF  
JUDGMENT

CODE:

FILED ON BEHALF OF:

COMMONWEALTH OF  
PENNSYLVANIA,  
DEPARTMENT OF REVENUE

COUNSEL OF RECORD  
FOR  
THIS PARTY:

ROBERT C. EDMUNDSON  
SENIOR DEPUTY  
ATTORNEY GENERAL  
PA ID # 023533

OFFICE OF ATTORNEY  
GENERAL  
5TH FLOOR MANOR  
COMPLEX  
564 FORBES AVENUE  
PITTSBURGH, PA 15219  
(412) 565-2575

FILED

9 JUN 05 2012  
m/ 11:30/c  
William A. Shaw  
Notary/Clerk of Courts

## SATISFACTION OF JUDGMENT

Kindly satisfy the above referenced lien.

**ROBERT C. EDMUNDSON**  
**SENIOR DEPUTY ATTORNEY GENERAL**

COMMONWEALTH OF PENNSYLVANIA )  
 ) SS  
COUNTY OF ALLEGHENY )

Before me, a notary public duly commissioned and sworn, personally appeared the above- named Robert C. Edmundson, Senior Deputy Attorney General, being the agent representing the plaintiff in the above-stated case, who in due form of law acknowledged the Power of Attorney to be his act and deed, and to the end that the same might be recorded as such.

Witness my hand and seal this 30<sup>th</sup> day of May, 2012

NOTARY PUBLIC

**COMMONWEALTH OF PENNSYLVANIA**  
**NOTARIAL SEAL**  
**Barbara M. Hohman - Notary Public**  
**City of Pittsburgh, Allegheny County**  
**My Commission Expires Sep. 21, 2014**

FILED  
JUN 05 2012  
COMMONWEALTH OF MASSACHUSETTS  
NOTARY PUBLIC  
William A. Shaw  
Notary/Clerk of Courts

BUREAU OF COMPLIANCE  
PO BOX 280948  
HARRISBURG PA 17128-0948

COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUE  
V.

BROWN, JAMES K  
18770 ROUTE 322  
BROOKVILLE PA 15825-9450

**AUTHORITY TO SATISFY**

COURT OF COMMON PLEAS OF  
CLEARFIELD COUNTY,  
PENNSYLVANIA

DOCKET NUMBER:..... 08-1642-CD  
DATE FILED:..... September 2, 2008  
EIN:..... 25-1680669/000  
NOTICE NUMBER:..... 791-666-112-061-9

To the Prothonotary of CLEARFIELD County:

The Commonwealth of Pennsylvania, Department of Revenue, the Plaintiff in the above action, acknowledges the above-captioned Lien/Judgment note should be removed from 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. For doing so, this shall be sufficient warrant of authority.


IN TESTIMONY WHEREOF, there is hereunto affixed the Seal of the Department of Revenue, Commonwealth of Pennsylvania, this 19 day of June, 2012.



Daniel Meuser  
Secretary of Revenue



Mary Hubler  
Director, Bureau of Compliance

FILED   
JUN 28 2012  
12:40/4  
William A. Shaw  
Prothonotary/Clerk of Courts

S

IN THE COURT OF COMMON PLEAS OF  
CLEARFIELD COUNTY, PENNSYLVANIA

NO. TERM, 2012

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COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUE

V.

BROWN, JAMES K

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**FILED**  
JUN 28 2012  
William A. Shaw  
Prothonotary/Clerk of Courts

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**AUTHORITY TO SATISFY**

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