

08-1887-CD
Comm of PA vs Brian C. Rensel

**COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE**



REV-159 CM DOCEXEC (03-08)

08-1887-CD

SEP 26 2008

COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

NAME AND ADDRESS: BRIAN C RENSEL
FY-9239 S.C.I. AT HOUTZDALE
STATE ROUTE 2007 PO BOX 1000
HOUTZDALE PA 16698

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

183-68-5511

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.	01-01-04 TO 12-31-04	DEC 06 2005	P46296	425.00	749.06
<p style="text-align: center;">5 FILED 10/16/04 OCT 06 2008 PUFF AD 25.00</p> <p>William A. Shaw Prothonotary/Clerk of Courts</p>					
				TOTALS \$425.00	\$749.06
INTEREST COMPUTATION DATE <u>DEC 25 2008</u>				FILING FEE(S) \$25.00	
				ADDITIONAL INTEREST	
				SETTLEMENT TOTAL	
					\$774.06

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.

[Handwritten signature of John C. Dillinger]

OCT 03 2008

SECRETARY OF REVENUE
(OR AUTHORIZED DELEGATE)

DATE

PART 1 - TO BE RETAINED BY RECORDING OFFICE

LIEN FOR TAXES, PENALTIES AND INTEREST

General Information:

COMMONWEALTH OF PENNSYLVANIA

V.

BRIAN C RENSEL

NOTICE OF TAX LIEN

Filed this _____
day of _____, 19____.

06/2002
SACI

Inheritance Tax Liens are liens on Real Estate which continue until the tax is paid.

Personal Income Tax, Employer Withholding Tax, Realty Transfer Tax, Motor Carriers Road Tax, Motorbus Road Tax, Oil Company Franchise Tax, and Liquid Fuels Tax liens are liens upon the franchises as well as real and personal property of taxpaying record, but only after they have been entered and docketed of the Prothonotary. 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.

FILED

PLACE OF FILING NOTICE FORM

Place of filing: The Notice of Lien shall be filed 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.

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 regard to 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, 1986, P.L. 1015, No. 138.

AUTOMATIC REVIVAL OF NOTICE AND PRIORITY OF NOTICE

The Secretary or his delegate may issue a Certificate of Release of any lien imposed with respect to any tax if (a) the liability is satisfied, satisfaction consisting of payment of the amount assessed together with all interest and costs in respect thereof, or (b) the liability becomes legally unenforceable. Exception: Interest on Corporation Taxes is computed after the lien is paid.

RELEASE OF LIEN

The Secretary or his delegate may issue a Certificate of Release of any lien imposed with respect to any tax if (a) the liability is satisfied, satisfaction consisting of payment of the amount assessed together with all interest and costs in respect thereof, or (b) the liability becomes legally unenforceable. Exception: 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 lien imposed with respect to any tax if (a) the liability is satisfied, satisfaction consisting of payment of the amount assessed together with all interest and costs in respect thereof, or (b) the liability becomes legally unenforceable. Exception: Interest on Corporation Taxes is computed after the lien is paid.

INTEREST

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.

Interest Rate	Daily Interest Factor
1 1/2% per annum	.000301
1 1/2% thru 12/31/91	.000247
1/1/92 thru 12/31/92	.000192
1/1/93 thru 12/31/94	.000247
1/1/95 thru 12/31/98	.000192
1/1/99 thru 12/31/99	.000219
1/1/00 thru 12/31/00	.000247
1/1/01 thru 12/31/01	.000192
1/1/02 thru 12/31/02	.000165
1/1/03 thru 12/31/03	.000137
1/1/04 thru 12/31/04	.000110
1/1/05 thru 12/31/05	.000087
1/1/06 thru 12/31/06	.000062
1/1/07 thru 12/31/07	.000049

S. & 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
D.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.

For any Delinquent Taxes due on or before Dec. 31, 1981, interest is imposed at the following rates:

C.I.G.R., C.A., S.T.	- 6% per annum (due date to payment date)
B.I.N.E.G.P.M.I.	- 6% per month or fraction (due date to payment date)
P.U.R.	- 1% per month or fraction
P.T.E.M.T.	- 3/4 of 1% per month or fraction
S.R.U.	- 3/4 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.	- 1% per month or fraction
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	1 1/2%	.000301
1/1/89 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%	.000165
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%	.000087
1/1/06 thru 12/31/06	7%	.000062
1/1/07 thru 12/31/07	8%	.000049

...Taxes that become delinquent on or before Dec. 31, 1981 will remain a constant interest rate until the delinquent balance is paid in full.

...Taxes that become delinquent on or after Jan. 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.

Liens for Motorbus Road Tax arise under Chapter 98 of the PA Vehicle Code, (75 Pa. C.S. 9115).

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. 9019).

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DEPARTMENT OF REVENUE



AUTHORITY TO SATISFY

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
V.

BRIAN C RENSEL
FY-9239 S.C.I. AT HOUTZDALE
STATE ROUTE 2007 PO BOX 1000
HOUTZDALE PA 16698

COURT OF COMMON PLEAS OF
CLEARFIELD COUNTY,
PENNSYLVANIA.

Docket No. 08-1887-CD
Date Filed OCT 06 2008
Class of Tax ANNUAL
Account No. 183-68-5511

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 30th day of June, 2010.

S FILED
10/9/2008
JUL 12 2010
RECEIVED
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

08-1887-CD

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
v.

BRIAN C RENSEL

AUTHORITY TO SATISFY

Prothonotary/Clerk of Court
William A Shew

JUL 12 2010

FILED