

Alphonso Nicholas Faggiolo, Plaintiff
713 Lamp Post Lane
Aston, Pennsylvania 19014
610-818-7167

**DISTRICT COURT OF THE UNITED STATES
for the Eastern District of Pennsylvania**

Alphonso Nicholas Faggiolo

Plaintiff,

vs.

COUNTY OF DELAWARE, [a political
subdivision of the Commonwealth of
Pennsylvania]

**DELAWARE COUNTY TAX CLAIM
BUREAU TAX CLAIM BUREAU**, [an
agency of the Treasurer's Office of The
County of Delaware]

**John Van Zelst, Susan Brochet, Karen
Duffy** [in their individual and official
capacity]

Defendants.

Case no.

**CIVIL RIGHTS COMPLAINT FOR
INJUNCTIVE RELIEF FOR DAMAGES**

AFFIDAVIT OF PROBABLE CAUSE:

For deprivations of Constitutional Rights
under color of authority and color of law
under title 42 U.S.C. § 1982, § 1983, §
1985, § 1986; title 28 U.S.C. § 1331, § 1343
(a) (3); title 18 U.S.C. §241, §242.

TRIAL BY JURY DEMAND

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INTRODUCTION

COMES NOW, Alphonso Faggiolo, as one of the sovereign people of the union state of Pennsylvania within the town of Aston, hereinafter referred to as the Plaintiff. Plaintiff is seeking help from this Court under Title 42 U.S.C. § 1983, to protect Plaintiff's rights and to correct the wrongs inflicted upon Plaintiff by the named Defendants.

"The words 'people of the United States' and 'citizens' are synonymous terms, and mean the same thing. They are what we familiarly call the 'sovereign people', and every citizen is one of this people, and a constituent member of this sovereignty."
Scott vs. Sandford, 60 U.S. 393, 60 U.S. 393 (1856).

*"Article 1 of the Pennsylvania Constitution is titled the Declaration of Rights. The entire Article is concerned with establishing the principle that the people are the sovereign — not the state. There are twenty-six sections in Article 1 and every single section is concerned with the rights of the people — not the state. To isolate one sentence out of the twenty-six sections in the Declaration of Rights and say that it should be interpreted to protect the rights of the state — not the people — is ludicrous and violates all reasonable principles of construing written language in proper context. Article 1, the Declaration of Rights, opens by stating that the purpose of the Declaration is "that the general, great and essential principles of liberty and free government may be recognized and unalterably established." Nothing is said about protecting the state. The complete Declaration — its language, tone and thrust — concerns the protection of the people — not the state." **BROWN et al. v. Commonwealth, 453 Pa. 566 - Pa: Supreme Court 1973.***

1. Plaintiff's investigation and research of the Constitution of the United States, the Constitution of Pennsylvania, Pennsylvania Statutes Title 72 (*Taxation and Fiscal Affairs*), and the Pennsylvania Code, including but not limited to; enacting clauses, session laws, legislative certifications, and common-law rules and/or rulings; has failed to locate and/or uncover any adequate evidence of a procedure based in law or the clearly established laws of Pennsylvania, enacted by the legislature of the COMMONWEALTH OF PENNSYLVANIA under the Constitution of Pennsylvania, that authorizes a state governmental entity and/or a state government employee to collect and/or take money and/or property from the People of Pennsylvania by imposing an ad valorem tax, to fund the for-profit municipal corporations and/or political subdivisions of the COMMONWEALTH, under Pennsylvania Statutes Title 53 (Municipal and Quasi-Municipal Corporations) just because a man owns property.

AD VALOREM. According to the value. (Bouvier 1856, 6th Edition).

This Latin term is used in commerce in reference to certain duties, called ad valorem duties, which are levied on commodities at certain rates per centum on their value.

See Duties; Imposts; Act of Cong. of March 2, 1799, s. 61 of March 1, 1823 s. 5.

“...the County Solicitor’s Office informed me that the “ad valorem duties” occurring at 505 Johnson Avenue, Ridley Park, Pennsylvania are arguably the equivalent of real estate property taxes...” Anne M. Coogan (County of Delaware Records Coordinator) 22 October 2021.

2. All Defendants named are clearly attempting to deprive Plaintiff of money and/or his property, which is not taxable by law, while lacking all appearance of due process and the rule of law, and are doing so under color of authority, statute, regulation, practice, custom, policy, and usage of state revenue codes. Wherefore, Plaintiff’s investigation and conclusions have led Plaintiff to believe that the named Defendants are truly depriving Plaintiff of his substantive rights to property ownership, due process, and equal protection of the law, as secured by the Fourth, Fifth, and Fourteenth Amendments of the Constitution of the United States, and Article I: §1, §9, §10 and §11 of the Constitution of Pennsylvania.

“Under the Fourteenth Amendment to the Federal Constitution, any attempt by a state to tax property which is not within its jurisdiction amounts to a deprivation by that state of property without due process of law.” American Oil Co. vs. Neill, 380 U.S. 451, 14 L Ed 2d 1, 85 S Ct 1130.

“Where there is jurisdiction neither as to person nor property, the imposition of a tax would be ultra vires and void.” St. Louis vs. Wiggins Ferry Co., 11 Wall (U.S.) 423, 20 L Ed 192.

“...because exaction of a tax constitutes a deprivation of property, the state must provide procedural safeguards against unlawful exactions in order to satisfy the commands of the due process clause” ... “the state must provide taxpayers with not only a fair opportunity to challenge the accuracy and legal validity of their tax obligation, but also a clear and certain remedy for any erroneous or unlawful tax collection, to insure that the opportunity to contest the tax is a meaningful one.” McKesson Corp. vs. Div. of AB & T, 496 U.S. 18 (1990).

3. All named Defendants are clearly exerting acts of ownership and control over Plaintiff’s property for which Defendants possess no title of ownership, interest, or a taxable interest in.

PLAINTIFF

4. Plaintiff, Alphonso Faggiolo is the owner, freeholder, and landowner, in absolute, with or without “actual” or “constructive” notice of the property commonly known as 505 Johnson Avenue, Ridley Park, Pennsylvania, 19078. **Legal Description:** *(BEGINNING at a point in the Northerly line of Johnson Avenue at the distance of 180 feet measured Eastwardly from Hinkson Boulevard at Ridley Park Estates No. 2 in the Borough of Ridley Park, in the County of Delaware aforesaid measured thence Eastwardly along the said line 59.51 feet thence at an angle Northwardly along the line of land of Sarah Burk at al, for a distance of 101.26 feet, thence at an angle Westwardly 43.58 feet thence at an angle Westwardly 43.58 feet thence at a right angle Southwardly 100 feet to the point and place of beginning.)*. See Exhibits A (Deed), B (Mortgage Free Property Report).

“**Ownership**” (Black’s Law Dictionary 5th Edition). “The complete dominion, title, or proprietary right in a thing or claim. The entirety of the powers of use and disposal by law. The exclusive right of possession, enjoyment, and disposal. Ownership of property is absolute or qualified. The ownership of property is absolute when a single person has absolute dominion over the property. The ownership is qualified when use of the property is restricted.”

“**‘Property’** that which is peculiar or proper to any person; ‘that which belongs exclusively to one’. In the strict legal sense, an aggregate of rights which are guaranteed and protected by government.” **Fulton Light, Heat & Power Co. vs. State, 65 Misc. Rep. 263, 121 N.Y.S. 536.**

“**Property** is the right to dominion over the use and disposition of an interest. Protected by the equal protection clause, which is grounded in stare decisis.” See **Cohens vs. Virginia, 6 Wheaton 264, 399.**

5. It is a fact that Plaintiff and Plaintiff’s family have owned and occupied said property for shelter as a home and personal estate since 18 November 1977, for non-commercial purposes; with free and clear legal title as a matter of right to acquire, possess, protect, own, and enjoy property to the exclusion of all others, in accordance with the Constitution of Pennsylvania Article 1 §1; with full common-law covenants vested in the land of record for over 45 years, in complete perpetuity as granted by warranty deed, and protected by the Federal and State constitutions and the clearly established laws of the COMMONWEALTH OF PENNSYLVANIA. See Exhibits A (Deed), B (Mortgage Free Property Report).

Constitution of Pennsylvania Article 1 § 1. Inherent rights of mankind.

“All men are born equally free and independent, and have certain inherent and indefeasible rights, among which are those of enjoying and defending life and liberty, of acquiring, possessing, and protecting property and reputation, and of pursuing their own happiness.”

“**Perpetuity**” (Black’s Law Dictionary 5th Edition p. 1027).

“Continuing forever. Legally, pertaining to real property, any condition extending the inalienability... In terms of an allodial title, it is to have the property of inalienability forever. Nothing more need be done to establish the ownership of the sovereigns to their land, although confirmations were usually required to avoid possible future title confrontations.”

DEFENDTANTS

6. Defendant, JOHN VAN ZELST, appears to be employed by the COUNTY OF DELAWARE, a political subdivision of the COMMONWEALTH OF PENNSYLVANIA and doing business as a Manager for the BOARD OF ASSESSMENT, with a working address of: Government Center, Ground Floor, 201 W. Front St., Media, Pennsylvania 19063. VAN ZELST acted toward the Plaintiff under the color of statutes, practices, customs, policies and usage of the COMMONWEALTH OF PENNSYLVANIA, within the scope of his employment; by creating fraudulent assessments of Plaintiff’s non-commercial property and placing Plaintiff’s non-commercial property on the COUNTY OF DELAWARE’S ad valorem tax roll. VAN ZELST is sued in his official and individual capacity.

7. Defendant, SUSAN BROCHET, appears to be employed by the BOROUGH OF RIDLEY PARK, a municipality of the COMMONWEALTH OF PENNSYLVANIA, and doing business as the Tax Collector for the BOROUGH OF RIDLEY PARK, with a working address of: 105 East Ward Street, Ridley Park, Pennsylvania 19078. BROCHET acted toward the Plaintiff under the color of statutes, practices, customs, policies, and usage of the COMMONWEALTH OF PENNSYLVANIA, within the scope of her employment. She is sued in her official and individual capacity.

8. Defendant, KAREN DUFFY, appears to be employed by COUNTY OF DELAWARE, a political subdivision of the COMMONWEALTH OF PENNSYLVANIA, and doing business as the Manager of the DELAWARE COUNTY TAX CLAIM BUREAU, with a working address of: 201 W. Front St., Media, Pennsylvania 19063. DUFFY acted toward the Plaintiff under the color

of statutes, practices, customs, policies, and usage of the COMMONWEALTH OF PENNSYLVANIA, within the scope of her employment. DUFFY is sued in her official and individual capacity.

9. Defendant, DELAWARE COUNTY TAX CLAIM BUREAU, is an agency of the Treasurer's Office of the COUNTY OF DELAWARE, a political subdivision of the COMMONWEALTH OF PENNSYLVANIA with a working address of: 201 W. Front St., Media, Pennsylvania 19063. The TAX CLAIM BUREAU acted toward the Plaintiff under color of statutes, practices, customs, policies, and usage of the COMMONWEALTH OF PENNSYLVANIA.

10. Defendant, COUNTY OF DELAWARE is a political subdivision of the COMMONWEALTH OF PENNSYLVANIA appearing to be acting under Article 9 § 4 and § 2 of the Constitution of Pennsylvania, and/or the Act of April 13, 1972 (P.L. 184, No. 62), with a working address of: 201 W. Front St., Media, Pennsylvania 19063. The COUNTY acted toward the Plaintiff under color of statutes, practices, customs, policies, and usage of the COMMONWEALTH OF PENNSYLVANIA.

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INJUNCTIVE RELIEF

11. Plaintiff is also seeking injunctive and equitable relief under title 28 U.S.C. § 2202 against the COUNTY OF DELAWARE and its named employees for their color of imposition of an ad valorem tax on Plaintiff's non-commercial property which is not taxable by law. It is a fact that such a tax on Plaintiff's property is illegal, unconstitutional, clearly unauthorized by the laws of the COMMONWEALTH OF PENNSYLVANIA, violative of Plaintiff's substantive rights to property ownership and Plaintiff's procedural due process rights, as one of the sovereign people of the State of Pennsylvania, pursuant to the Constitutions of Pennsylvania and the United States of America. *See Borough of Green Tree vs. Board of Property Assessments, Appeals and Review of Allegheny County, 459 Pa. 268, 328 A.2d 819 (1974).*

“Ad valorem tax” (Black's Law Dictionary 6th Edition).
“According to value. A tax levied on property or an article of commerce in proportion to its value, as determined by assessment or appraisal.” Callaway vs. City of Overland Park, 211 Kan. 646, 508 P.2d 902. 907.

“... an owner-occupied residence not used for any commercial purpose does not qualify as property ‘used in’ commerce or commerce - affecting activity...” Jones vs. United States, 529 U.S., 146 L Ed 2d 902, 120 S. Ct. (May 22, 2000).

JURISDICTION AND VENUE

12. This Court has subject matter jurisdiction over this case under title 28 U.S.C. § 1331, as this action arises under the violations of the Fourth, Fifth, and Fourteenth Amendments to the United States Constitution by the named Defendants; under title 28 U.S.C. § 1343 (a) (3), because Plaintiff brings the case to prevent imminent deprivations, under color of state law, of rights, privileges, and immunities, secured by the United States Constitution; under title 28 U.S.C. § 1343 (a) (4), because it seeks to recover damages and secure equitable relief under an Act of Congress, specifically, title 42 U.S.C. § 1983, which provides a cause of action for protecting civil and constitutional rights; under title 28 U.S.C. § 2202, to secure preliminary and injunctive relief from imminent deprivations of Plaintiff’s rights in property.

“Property does not have rights. People have rights. The right to enjoy property without unlawful deprivation, no less than the right to speak, is in truth a “person’s” right, whether the “property” in question be a welfare check, a home, or a savings account”. In fact, a fundamental interdependence exists between the personal right to liberty and the personal property right. Neither could have meaning without the other. The rights in property are the basic civil rights has long been recognized. Congress recognized these rights in 1871 when it enacted the predecessor of 42 U.S.C. 1983 and 1343 (3). “We do no more than reaffirm the judgment of congress today.” Lynch vs. Household Finance Corp., 405 U.S. 538 (1972).

13. Venue is proper in this Court under title 28 U.S.C. § 1391 because it is the judicial district where Defendants reside, and in which all events giving rise to the action occurred.

All paragraphs and statements of fact and law shall be deemed to be incorporated into every paragraph other than the paragraph where they are articulated. Any and all emphasis employed herein shall be construed to have been added.

PRELIMINARY STATEMENT

Plaintiff incorporates by reference the facts set forth above as if set forth herein full.

14. It is a fact that Plaintiff and Plaintiff’s family have owned with absolute dominion of ownership over the property (land) commonly known as 505 Johnson Avenue, Ridley Park,

Pennsylvania, 19078, for over 45 years as a matter of right in accordance with the Constitution of Pennsylvania Article I § 1 and pursuant to rulings of the Pennsylvania Supreme Court.

“The right to acquire and own property, and to deal with it and use it as the owner chooses, so long as the use harms nobody, is a natural right. It does not owe its origin to constitutions. Before them, it existed. It is a part of the citizen’s natural liberty, an expression of his freedom, guaranteed as inviolate by every American bill of rights.” ***Arcgvusgio O’haras Appeal, 389 Pa. 35 - Pa: Supreme Court 1957; Miller vs. Beaver Falls, 368 Pa. 189 - Pa: Supreme Court 1951: Bilbar Const. Co. v. Easttown Twp. Bd. of A., 393 Pa. 62 - Pa: Supreme Court 1958; Concord Township Appeal, 439 Pa. 466 - Pa: Supreme Court 1970; Parker vs. Hough, 420 Pa. 7, 10-11, 215 A. 2d 667; Cleaver vs. Board of Adjustment, 414. Pa. 367, 371-372, 200 A. 2d 408; Andress v. Zoning Board of Adjustment, 410 Pa. 77, 87, 188 A. 2d 709; Village of Euclid vs. Ambler Realty Co., 272 U.S. 365, 47 S. Ct. 114 (1926).***

“Ownership”. (Black’s Law Dictionary 4th Edition).

“The complete dominion, title, or proprietary right in a thing or claim. The entirety of the powers of use and disposal allowed by law. The exclusive right of possession, enjoyment, and disposal. Ownership of property is absolute or qualified. The ownership of property is absolute when a single person has absolute dominion over the property. The ownership is qualified when use of the property is restricted.”

CAUSE OF ACTION

15. It is a fact that Defendants have no evidence of a business license, corporate charter, or tax returns filed with Defendants, that would clearly prove-up that Plaintiff is a taxpayer by statutory definition, conducting any duties, imposts, excises and/or “taxable income” and/or commerce/business producing activities with his land, within the scope of article I § 8 clause 1 of the United States Constitution, article 8 of the Constitution of Pennsylvania, and pursuant to the Pennsylvania Tax Reform Code of 1971 Sections 302 (Imposition of Tax), 303 (Classes of Income) and Section 401 (1) (Corporation) as defined by Pennsylvania Statue Title 72 P § 7401 (3) (Taxable income). ***See Welded Tube Company of America v. Commonwealth of Pennsylvania, 101 Pa. Cmwlth. 32, 515 A.2d 988 (1986), relating to business income, non-business income, and licensed business activity.***

“Merely imposing a tax does not establish liability to pay the tax. Liability for taxation must clearly appear from statute imposing a tax.” ***Higley vs. Commissioner of Internal Revenue, 69 F.2d 160 (1934).***

“Courts should be acute to distinguish between an exaction which in substance and reality is what it pretends to be and a scheme to lay a tax upon a nontaxable subject

by a deceptive use of words." **Macallen Co. v Massachusetts**, 279 U.S. 620, 73 L Ed 874, 49 S Ct 432, 65 ALR 866, reh den 280 U.S. 513, 74 L Ed 585, 50 S Ct 14.

"Article IV of the Code imposes a corporate net income tax on all corporations foreign and domestic "doing business in this Commonwealth" or "having capital or property employed or used in this Commonwealth." See 72 P.S. §7401-7412. Since the corporate net income tax is an excise tax on the privilege of earning income, the Commonwealth may constitutionally subject to tax only that part of the income reasonably related to the privilege exercised in Pennsylvania." **Hellertown Manufacturing Co. v. Commonwealth**, 25 Pa. Commw. 90, 358 A.2d 424 (1976), *aff'd*, 480 Pa. 358, 390 A.2d 732 (1978).

"The Code establishes a system of allocation and apportionment for the determination of net income of corporations engaged in taxable activities within and outside the Commonwealth. **Smithkline Beckman Corp. v. Commonwealth**, 85 Pa. Commw. 437, 482 A.2d 1344 (1984). Business income, defined in Section 401(3)2.(a)(1)(A), 72 P.S. §7401(3)2.(a)(1)(A), as "income arising from transactions and activity in the regular course of the taxpayer's trade or business and includes income from tangible and intangible property if the acquisition, management, and disposition of the property constitute integral parts of the taxpayer's regular trade or business operations" is subject to apportionment. 72 P.S. §7401(3)2.(a) (9). Nonbusiness income, defined in Section 401(3)2.(a) (1)(D), 72 P.S. §7401(3)2.(a)(1)(D), as "all income other than business income," is allocated to the situs of the income producing property." **Welded Tube Company of America v. Commonwealth of Pennsylvania**, 101 Pa. Cmwlth. 32, 515 A.2d 988 (1986).

16. It is a fact that Defendants have failed to provide Plaintiff their statutory authority or any adequate evidence that would lead Plaintiff, a reasonable man with reasonable intelligence, to believe that Plaintiff has a duty and/or would be liable for a commercial/business ad valorem tax on Plaintiff's non-commercial/business property, that is used only for private use as a home of the owner, and as a matter of Plaintiff's right to acquire, possess, protect, own, and enjoy property pursuant to the Constitution of Pennsylvania Article I § 1.

"The individual, unlike the corporation, cannot be taxed for the mere privilege of existing. The corporation is an artificial entity which owes its existence and charter powers to the state; but, the individual's rights to live and own property are natural rights for the enjoyment of which an excise cannot be imposed." **Redfield vs. Fisher**, 292 P 813, at 819 (1930).

17. It is a fact that the Defendants named are clearly exerting acts of ownership and control over Plaintiff's property, which is not taxable by law, and are acting under the color of authority by creating tax bills, tax returns, tax liens, public sale notices, and tax deeds, for Plaintiff's property, without right of title and adequate evidence of ownership, interest or a taxable interest, while lacking all appearances of due process and the rule of law. **See Exhibits C (Defendant's**

Public Sale Notice of Plaintiff's Property), D (Defendant's policy of Auctioning Plaintiff's Title and Deed), E (Defendant's Sale Notice to Plaintiff)

"Title" (Black's Law Dictionary 6th Edition). "Title is the means whereby the owner of lands has the just possession of his property. The union of all the elements which constitute ownership. Full independent and fee ownership. The right to or ownership in land; also, the evidence of such ownership. Such ownership may be held individually, jointly, in common, or in cooperate or partnership form. One who holds vested rights in property is said to have title whether he holds them to his own benefit or for the benefit of another."

"The state is without power to create a lien upon any property of a nonresident for income taxes except the very property from which the income proceeded; or, putting it in another way, that a lien for an income tax may not be imposed upon a nonresident's unproductive property, nor upon any particular productive property beyond the amount of the tax upon the income that has proceeded from it." **Shaffer vs. Carter, 252 U.S. 37 (1920).**

18. All Defendants named are acting in their individual, official, and professional capacity through shady tactics and underground policy, by devising a scheme under color of authority, thru a clear and affirmative abuse of power, and are doing so with the intent to permanently deprive Plaintiff of his property through a simulated legal process, and are the cause, in fact, of Plaintiff's deprivation of the peaceful enjoyment and possession of his property, as a matter of right guaranteed by the Constitution of Pennsylvania Article I §1, §9, §10 and §11 and guaranteed by the Fourth, Fifth, and Fourteenth Amendments of the United States Constitution.

"The guaranty is violated whenever any person, by virtue of public position under the federal or state government, deprives another of any right protected by that amendment. The guaranty may be violated by unfairness or corruption of officers in the performance of administrative functions." **Chicago, B. & Q. R. Co. vs. Chicago, 166 U.S. 226, 41 L Ed 979, 17 S Ct 581; Norris vs. Alabama., 294 U.S. 587, 79 L Ed 1074, 55 S Ct 579; Mooney vs. Holohan, 294 U.S. 103, 79 L Ed 791, 55 S. Ct 340, 98 ALR 406, reh den 294 U.S. 732, 79 L Ed. 1261, 55 S Ct 511.**

"Such misuse of the law usually implies malice, because unlawful, willful acts are considered malicious by those whom these acts injure. Similarly, want of probable cause is not essential because there can be no such thing as probable cause for a willful misuse of process for an unlawful objective, or for an ulterior purpose not intended by the law." **Psinakis vs. Psinakis, 221 F. 2d 418 (3rd Cir. 1955).**

Nature of property rights guaranteed

*“The due process clause of the Fifth Amendment, which was later incorporated into the Fourteenth, was intended to give Americans at least the protection against governmental power that they had enjoyed as Englishmen against the power of the Crown, and the liberty preserved from deprivation without due process included the right generally to enjoy those privileges long recognized at common law as essential to the orderly pursuit of happiness by free men.” **Ingraham vs. Wright, 430 U.S. 651, 51 L Ed 2d 711, 97 S Ct 1401.***

*“The right of property has been described as a fundamental, natural, inherent, and inalienable right. It is not ex gratia from the legislature, but ex debito from the Constitution.” **Vanhorne’s Lessee vs. Dorrance (F CC Pa), 2 U.S. 304, 1 L Ed 391.***

*“It existed before the constitutions which protect it. It is sometimes characterized judicially as a sacred right, the protection of which is one of the most important objects of government.” **Wilinson vs. Leland, 27 U.S. 627, 7 L Ed 542.***

*“Indeed, it is said that the right of property lies at the foundation of our constitutional government and is necessary to the existence of civil liberty and free institutions, and that there is no greater safeguard to the perpetuity of our republic and traditions and institutions than the responsibility of property ownership. The constitutional prohibition against the deprivation of property without due process of law reflects the high value, embedded in constitutional and political history, that is placed on a person’s right to enjoy what is his, free of governmental interference.” **Miller v McKenna, 23 Cal 2d 774, 147 P2d 531; Palmetto v Katsch, 86 Fla 506, 98 So 352; Fuentes vs. Shevin, 407 U.S. 67, 32 L Ed 2d 556, 92 S Ct 1983, 10 UCCRS 913, reh den 409 U.S. 902, 34 L Ed 2d 165, 93 S Ct 177.***

19. Investigation of the documented evidence, the papers and documents created by all the Defendants named within this action clearly evidence the misuse and misapplication of governmental process used beyond the scope for which it was intended and designed to accomplish.

FACTS RELEVANT TO ALL CLAIMS

Plaintiff incorporates by reference the facts set forth above as if set forth herein full.

20. It is a fact that Plaintiff, as one of the sovereign people of the Union State of Pennsylvania, has no knowledge or adequate evidence of any known duty or legal responsibility to perform any obligations with any of the named defendants.

21. It is a fact that the Plaintiff has no knowledge or possession of receipts from any “taxable income” producing activity performed by Plaintiff within the COMMONWEALTH OF PENNSYLVANIA as defined by Pennsylvania Statute Title 72 Taxation and Fiscal Affairs §7401 (3) “Taxable income” and Pennsylvania Tax Reform Code of 1971 Section 303 (Classes of Income).

22. It is a fact that Plaintiff does not own any residential real property, homestead property (as defined by Pennsylvania Statute Title 72 § 4728.102), or “real estate structures”, made subject to taxation by the laws of Pennsylvania, and used in any taxable business/privileges within the COMMONWEALTH of Pennsylvania, by any artificial entity or “Person” (as defined by Title 72 P.S. § 7201 (n), § 7301 (o), § 7401 (4) Definitions), which is a “Taxpayer” (as defined by Title 72 § P.S. 7301 (w) and § 10003.2 (5) Definitions), receiving business income liable to taxation, and requiring a tax report (Tax Return) as specified in the Pennsylvania Tax Reform Code of 1971 § 401 (3) 2. (a) (3); and as defined in Pennsylvania Statute Title 72 Taxation and Fiscal Affairs § 7401 (3) 2 (a) (3) and (4).

Pennsylvania Statute Title 72 Taxation and Fiscal Affairs § 4728.102. Definitions
"Homestead." As follows:

(1) A dwelling used as a home which is occupied by a taxpayer as a primary residence.

Pennsylvania Statute Title 72 Taxation and Fiscal Affairs
§ 7201. Definitions.

(qq) **“Real estate structure”** A structure or item purchased by a construction contractor pursuant to a construction contract.

Pennsylvania Statute Title 72 Taxation and Fiscal Affairs
§ 7301. Definitions.

(o) **“Person”** means any individual, employer, association, fiduciary, partnership, corporation or other entity, estate or trust, resident or nonresident, and the plural as well as the singular number.

(w) **“Taxpayer”** means any individual, estate or trust subject to the tax imposed by this article, any partnership having a partner who is a taxpayer under this act, any Pennsylvania corporation having a shareholder who is a taxpayer under this act and any person required to withhold tax under this article.

Pennsylvania Tax Reform Code of 1971.

“Relating to tax reform and State taxation by codifying and enumerating certain subjects of taxation and imposing taxes thereon; providing procedures for the payment, collection, administration and enforcement thereof; providing for tax credits in certain cases; conferring powers and imposing duties upon the Department of

Revenue, certain employers, fiduciaries, individuals, persons, corporations and other entities; prescribing crimes, offenses and penalties.”

23. It is a fact that the Plaintiff does not conduct any licensed business activity receiving business income liable to taxation under Pennsylvania Code 61 §153.22 (a) within the COMMONWEALTH OF PENNSYLVANIA requiring the filing of a tax report (Tax Return) as specified in the Pennsylvania Tax Reform Code of 1971 § 401 (3) 2. (a) (3).

FACTS OF THE CASE

Article 8 § 1 of the Constitution of Pennsylvania clearly defines the limits of taxation.

24. Article 8 § 1 of the Constitution of Pennsylvania provides, “All taxes shall be uniform upon the same class of subjects, within the territorial limits of the authority levying the tax, and shall be levied and collected under general laws; ...”

“This means that the classification by the legislative body must be reasonable and the tax must be applied with uniformity upon similar kinds of business or property and with substantial equality of the tax burden to all members of the same class...” “the valuation should be based as nearly as practicable upon market value. A tax to be uniform must operate alike on the classes of things or property subject to it.”
Commonwealth vs. Overholt & Co., 331 Pa. 182, 189, 191, 200 A. 849, School District Mercantile Tax Case, 370 Pa. 161, 87 A. 2d 480, Commonwealth vs. Girard Life Insurance Co., 305 Pa. 558, 158 A. 262; Knisely vs. Cotterel, 196 Pa. 614, 46 A. 861; Dufour vs. Maize, 358 Pa. 309, 56 A. 2d 675; Commonwealth vs. McCarthy, 332 Pa. 465, 3 A. 2d 267; Dole vs. Philadelphia, 337 Pa. 375, 11 A. 2d 163.

TAXATION; DEFINED.

25. The United States Constitution Article I, Section 8, Clause 1, clearly defines the limitation of taxation to duties, imposts, and excises, to be the only form of taxation to pay debts of and to provide for the needs of the government.

U.S. Constitution Article I, Section 8, Clause 1:

“The Congress shall have power to lay and collect taxes, duties, imposts and excises to pay debts and provide for the common defense and general welfare of the United States; but all duties, imposts and excises shall be uniform throughout the United States.”

“Duties and imposts are terms commonly applied to levies made by governments on the importation or exportation of commodities. Excises are taxes laid upon the

manufacture, sale, or consumption of commodities within the country, upon licenses to pursue certain occupations, and upon corporate privileges.” **Cooley, Const. Lim. 7th ed. 680.**

“The act now under consideration does not impose direct taxation upon property solely because of its ownership, but the tax is within the class which Congress is authorized to lay and collect under article 1, § 8 clause 1 of the Constitution, and described generally as taxes, duties, imposts, and excises, upon which the limitation is that they shall be uniform throughout the United States. Within the category of indirect taxation, as we shall have further occasion to show, is embraced a tax upon business done in a corporate capacity, which is the subject-matter of the tax imposed in the act under consideration. In the present case the tax is not payable unless there be a carrying on or doing of business in the designated capacity and they make this the occasion for the tax, measured by the standard prescribed. The difference between the acts is not merely nominal, but rests upon substantial differences between the mere ownership of property and the actual doing of business in a certain way. As was said in the Thomas Case, 192 U.S. supra, the requirement to pay such taxes involves the exercise of privileges, and the element of absolute and unavoidable demand is lacking. In other words, the tax is imposed upon the doing of business of the character described, and the measure of the tax is to be income, with the deduction stated, received not only from property used in business, but from every source. If business is not done in the manner described in the statute, no tax is payable.” **Flint vs. Stone Tracy Co., 220 U.S. 107, 31 S. Ct. 342 (1911).**

“If a tax is in its nature an excise, it does not become a property tax because it is proportioned in amount to the value of the property used in connection with the occupation, privilege, or act which is taxed.” **Maine vs. Grand Trunk R. Co., 142 U.S. 217, 35 L Ed 994, 12 S Ct. 121, 163.**

“If the tax is in fact imposed on property, no matter what it may be called, it is a property tax, and courts will look through form to substance, and will prevent that from being done by indirection which could not be accomplished directly.” **Dawson vs. Kentucky Distilleries & Warehouse Co., 255 U.S. 288, 65 L Ed 638, 41 S Ct 272; Choctaw, O. & G. R. Co. vs. Harrison, 235 U.S. 292, 59 L. Ed 234, 35 S Ct 27.**

26. The two rules of taxation prescribed by the U. S. Constitution are the rule of uniformity and the rule of apportionment and three kinds of taxes, enumerated as, duties, imposts, and excises, all commercial terms truly involving a connection with the privilege of doing a business activity or commerce in the COMMONWEALTH OF PENNSYLVANIA or within or without the United States, such as manufacturing, growing crops, trade, and traffic, buying and selling; and receiving business income conducted within the State by some legal entity clearly defined by the Pennsylvania Statutes as the taxpayer and “subject to” one of the four taxes specified under Pennsylvania Statutes Title 72 § 7401 (3) 2. (a) (3) and under Pennsylvania Code § 153.22 (a) and § 401 (3) 2. (a) (3) of the Tax Reform Code of 1971.

Pennsylvania Statutes Title 72 Taxation and Fiscal Affairs

§ 7401 (Definitions)

(3) “Taxable income.”

2. In case the entire business of any corporation, other than a corporation engaged in doing business as a regulated investment company as defined by the Internal Revenue Code of 1986, is not transacted within this Commonwealth, the tax imposed by this article shall be based upon such portion of the taxable income of such corporation for the fiscal or calendar year, as defined in subclause 1 hereof, and may be determined as follows:

(a) Division of Income

(3) For purposes of allocation and apportionment of income under this definition, a taxpayer is taxable in another state if in that state the taxpayer is subject to a net income tax, a franchise tax measured by net income, a franchise tax for the privilege of doing business, or a corporate stock tax or if that state has jurisdiction to subject the taxpayer to a net income tax regardless of whether, in fact, the state does or does not.

Pennsylvania Code § 153.22. Subject to.

(a) A taxpayer is “subject to” one of the four taxes specified in section 401 (3) 2. (a) (3) of the TRC (72 P.S. § 7401 (3) 2. (a) (3)) in a particular state if it carries on business activity in the state and the state in fact requires it to file, and, in fact, does file one of the four enumerated tax reports based on the business activity. A taxpayer claiming it is “subject to” one of the four specified taxes may be required by the Bureau to furnish proof that the taxpayer has filed the required tax report in the other state and the other necessary information.

TAXABLE RESIDENT AND TAXPAYER; DEFINED.

*“A person liable for a tax is a person subject to a tax and comes squarely within the definition of a taxpayer in the statute.” **Houston Street Corp. vs. Commissioner, 84 F.2d 821, 822 (5th Cir. 1936).***

27. It is a fact that Pennsylvania Statute Title 72 § 7201 (n), § 7301 (w), § 10003.2 (5) (Definitions), and Pennsylvania Code 61 § 153.1 (a) and § 155.1 (a) clearly defines the term “Taxpayers” as all entities organized and incorporated under the statutes of this Commonwealth, the United States, or another state, territory, foreign country or dependency, and doing business in this Commonwealth, or carrying on activities in this Commonwealth, or owning property in this Commonwealth, or having capital or property employed or used in this Commonwealth by or in the name of itself, receiving business income liable to taxation within this Commonwealth, or a “person” as applied to corporations and the officers thereof required to pay a tax, partnership, association, limited partnership, joint-stock association, or corporation liable to

taxation within this Commonwealth, who is a taxpayer under article IV, VI, IX, XI or XV of the Tax Reform Code of 1971 and required to pay or collect the tax imposed by this article are taxpayers for purposes of this article (Tax Reform Code of 1971 see title 72 P.S. § 7101; article IV, VI, IX, XI and XV).

Pennsylvania Code 61 § 153.1. Taxpayers (Subjectability to Tax Reporting)

“(a) The following entities organized and incorporated under the statutes of this Commonwealth, the United States or another state, territory, foreign country or dependency, and doing business in this Commonwealth, or carrying on activities in this Commonwealth, or owning property in this Commonwealth, or having capital or property employed or used in this Commonwealth by or in the name of itself, or a person, partnership, association, limited partnership, joint-stock association or corporation are taxpayers for purposes of this article.”

Pennsylvania Code 61 § 155.1. Taxpayers (Subjectability to Tax Reporting)

“(a) **Inclusions.** The following entities organized and incorporated under the statutes of the Commonwealth, the United States or another state, territory, foreign country or dependency and doing business in and liable for taxation in this Commonwealth or carrying on activities in this Commonwealth, including solicitation or either owning or having capital or property employed or used in this Commonwealth by or in the name of a limited partnership or joint-stock association, company, corporation, association, co-partnership, person or in another manner are taxpayers for the purpose of this article (See section 601 of the TRC (72 P.S. § 7601)).”

Pennsylvania Statute Title 72 Taxation and Fiscal Affairs § 3243. Definitions—

“**Resident.**” “A person, co-partnership, or unincorporated association or company, resident located, or liable to taxation within this Commonwealth, or a joint-stock company or association, limited partnership, bank or corporation, formed, created, or incorporated by, under, or in pursuance of, any law of this Commonwealth or of the United States or of any other state or government, and liable to taxation within this Commonwealth.”

Pennsylvania Statutes Title 72 P.S. Taxation and Fiscal Affairs §7201. Definitions

“(e) “**Person.**” Any natural person, association, fiduciary, partnership, corporation or other entity, including the Commonwealth of Pennsylvania, its political subdivisions and instrumentalities and public authorities. Whenever used in any clause prescribing and imposing a penalty or imposing a fine or imprisonment, or both, the term “person,” as applied to an association, shall include the members thereof and, as applied to a corporation, the officers thereof.”

(n) “**Taxpayer.**” Any person required to pay or collect the tax imposed by this article.

Pennsylvania Statutes Title 72 Taxation and Fiscal Affairs§ 7301. Definitions

(o) “**Person**” means any individual, employer, association, fiduciary, partnership, corporation or other entity, estate or trust, resident or nonresident, and the plural as well as the singular number.

(w) “**Taxpayer**” means any individual, estate or trust subject to the tax imposed by this article, any partnership having a partner who is a taxpayer under this act, any

Pennsylvania S corporation having a shareholder who is a taxpayer under this act and any person required to withhold tax under this article.

Pennsylvania Statutes Title 72 Taxation and Fiscal Affairs § 7401. Definitions

(4) “Person.” Whenever used in any clause prescribing and imposing a fine or imprisonment, or both, the term “person”, as applied to associations, shall mean the partners or members thereof, and as applied to corporations the officers thereof.

Pennsylvania Statutes Title 72 Taxation and Fiscal Affairs § 10003.2. Estimated tax (5) “Taxpayer”. Any person required to pay a tax imposed by Article IV, VI, IX, XI or XV of this act.

“In common usage, the term ‘person’ does not include the sovereign and statutes employing the word are ordinarily construed to exclude it.” U.S. vs. United Mine Workers of America, 330 U.S. 258 67 SCt677 (1947); U.S. v. Cooper, 312 U.S. 600,604, 61 S. Ct 742 (1941); Wilson vs. Omaha Indian Tribe, 442 U.S. 653, 667 (1979).

“the word ‘person’ in legal terminology is perceived as a general word which normally includes in its scope a variety of entities other than human beings.” Church of Scientology vs. U.S. Department of Justice, 612F.2d417, 425 (1979).

REAL ESTATE SUBJECT TO TAXATION; DEFINED.

28. The General Assembly of Pennsylvania through the General County Assessment Law, Act of May 22, 1933, P.L. 853, as amended, 72 P.S. §§ 5020-101 to 5020-602, saw fit to enumerate the types of “real estate” used in the taxpayer’s business that is properly the subject of taxation.

29. In the year 2002 the Supreme Court of Pennsylvania in the case of Independent *Oil and Gas Association of Pennsylvania vs. Board of Assessment Appeals of Fayette County, 814 A.2d 180 (2002)* stated clearly how the definition of “real estate” of the taxpayer must be defined within the scope of the General Assembly’s limits of taxation under Article 8, § 1, of the Constitution of Pennsylvania. The Court made the following statement;

To determine if authority to impose the tax at issue here exists. Pennsylvania Statutes Title 72 sections 5020-201 (a) of the Assessment Law, titled “Subjects of taxation enumerated,” provides, in relevant part, as follows:

“The following subjects and property shall, as hereinafter provided, be valued and assessed, and subject to taxation for all county, city, borough, town, township, school and poor purposes at the annual rate:

(a) All real estate, to wit: houses, house trailers and mobile homes, buildings permanently attached to land or connected with water, gas, electric or sewage facilities, buildings, lands, lots of ground and ground rents, trailer parks and parking lots, mills and manufactories of all kinds, furnaces, forges, bloomeries, distilleries, sugar houses, malt houses, breweries, tan yards, fisheries, and ferries, wharves, all office type construction of whatever kind, that portion of a steel, lead, aluminum or like melting and continuous casting structures which enclose, provide shelter or protection from the elements for the various machinery, tools, appliances, equipment, materials or products involved in the mill, mine, manufactory or industrial process, and all other real estate not exempt by law from taxation.”

*“Addressing the trial court’s conclusion that oil and gas rights are, generally, “real estate,” and therefore included as real estate, Appellants assert that while subparagraph (a) of the provision starts with the phrase “all real estate,” the statute goes on to state “to wit” and then sets forth an inclusive list of terms authorized for taxation. Appellants point out that Black’s Law Dictionary defines “to wit” as “that is to say; namely.” Black’s Law Dictionary 1337 (5th ed.1979). They argue that had the General Assembly desired to merely designate “all real estate” as the proper subject of such taxation and allow this term to be determined by general principles of Pennsylvania property law, it could have so provided; however, this is not what the General Assembly did. To the contrary, the General Assembly provided a lengthy list of the specific subjects of taxation to which it was referring. Thus, Appellants note that if the General Assembly intended to subject all real estate to “ad valorem” taxation, the lengthy list enumerated thereafter would be meaningless. However, “because the legislature is presumed to have intended to avoid mere surplusage, every word, sentence, and provision of a statute must be given effect.” **Unionville-Chadds Ford School District vs. Chester County Board of Assessment Appeals**, 692 A.2d 1136, 1143 (Pa. Cmwlth.1997), *aff’d*, 552 Pa. 212, 714A.2d 397 (1998).*

*“We agree with Appellants that the general term “real estate” set forth in Section 201 is limited by the terms further listed therein. As provided by Section 1903 (b) of The Statutory Construction Act, when examining an act of legislation: General words shall be construed to take their meanings and be restricted by preceding particular words. (Pa. C.S. § 1903 (b)). This concept is known as the statutory construction doctrine of ejusdem generis.” See **McClellan vs. Health Maintenance Organization of Pennsylvania**, 546 Pa. 463, 686 A.2d 801, 806 (1996).*

Ad Valorem Tax; Defined.

30. The United States Supreme Court clearly defines an “ad valorem tax” as a tax on property used in the exercise, conduct, or performance of a privilege.

“Thus, it is well settled that a state may collect an ad valorem tax on property used in a calling and at the same time impose a license tax on the pursuit of that calling. The

principle that the imposition of both an excise tax on a privilege, activity, occupation, or calling and an ad valorem tax on property used in the exercise, conduct, or performance of such calling, privilege, or activity is not invalid as double taxation is generally recognized.” Ohio Tax Cases, 232 U.S. 576, 58 L Ed 737, 34 S Ct 372.

“the state is without power to create a lien upon any property of a nonresident for income taxes except the very property from which the income proceeded; or, putting it in another way, that a lien for an income tax may not be imposed upon a nonresident’s unproductive property, nor upon any particular productive property beyond the amount of the tax upon the income that has proceeded from it.” Shaffer vs. Carter, 252 U.S. 37 (1920).

“Ad valorem tax” (Black’s Law Dictionary 6th Edition).

“According to value. A tax levied on property or an article of commerce in proportion to its value, as determined by assessment or appraisal.” Callaway vs. City of Overland Park, 211 Kan. 646, 508 P.2d 902, 907.

“Notwithstanding a constitutional requirement that the legislature shall provide for the equal and uniform assessment and taxation of property and prescribe regulations for the taxation of all property both real and personal, with certain exceptions, a tax cannot be laid unless the general assembly selects the particular species of property to bear the burden of taxation.” Carmichael vs. Southern Coal & Coke Co. 301 U.S. 495, 81 L Ed 1245, 57 S Ct 868, 109 ALR 1327; Bell’s Gap R. Co. vs. Pennsylvania, 134 U.S. 232, 33 L Ed 892, 10 S Ct 533.

STATEMENT OF FACTS

Plaintiff incorporates by reference the facts set forth above as if set forth herein full.

31. It is a fact that Plaintiff, Alphonso Faggiolo owns as a personal estate and possesses legal title to land (*Personal property*) commonly known as 505 Johnson Avenue, Ridley Park, Pennsylvania 19078, as a matter of right to acquire, possess, own, protect and enjoy property to the exclusion of all others, as one of the sovereign people of the Union State of Pennsylvania in accordance with the Constitution of Pennsylvania Article 1 § 1, and the Fifth and Fourteenth Amendments of the U.S. Constitution. **See Exhibits A (Deed), B (Mortgage Free Record Report)**

“The common-law concept of property is the right of any person to possess, use, enjoy, and dispose of a thing.” Willcox vs. Penn Mut. Life Ins. Co., 357 Pa. 581, 55 A2d 521, 174ALR 220.

“Private property is owned and controlled by private individuals. There is no monetary or proprietary interest that a government at any level has in controlling property belonging to a private individual. The property owner decides with whom

he/she wishes to negotiate, procure a contract, dispose of or improve property.”
Jones vs. Mayer Co., 392 U.S. 409 (1968).

“Title”. (Black’s Law Dictionary 6th Edition).

“Title is the means whereby the owner of lands has the just possession of his property. The union of all the elements which constitute ownership. Full independent and fee ownership. The right to or ownership in land; also, the evidence of such ownership. Such ownership may be held individually, jointly, in common, or in cooperate or partnership form. One who holds vested rights in property is said to have title whether he holds them for his own benefit or for the benefit of another.”

“Estate” (Black’s Law Dictionary 6th Edition).

“Estate” is commonly used in conveyances in connection with the words “right”, “title”, and “interest”, and is, in a great degree, synonymous with all of them. “The condition or circumstance in which the owner stands with regard to his property.”
Boyd vs. Sibold, 7 Wash.2d 279, 109 P.2d 535,539.

“Personal Property”. (Black’s Law Dictionary 6th Edition pg. 1217).

“Personal property can refer to property which is not used in a taxpayer’s trade or business or held for the production or collection of income. When used in this sense, personal property could include both realty (e.g. a personal residence) and personalty (e.g. personal effects such as clothing and furniture). A right or interest in things personal, or right or interest less than a freehold in realty, or any right or interest which one has in things movable.”

32. It is a fact that Plaintiff DOES NOT own any “Real Estate” as defined by Pennsylvania Statute 72 § 5020-201 (a) made taxable by the Pennsylvania Tax Reform Code of 1971 or Pennsylvania Statutes Title 72 § 5020 et seq., §5452 et seq.

33. It is a fact that Plaintiff does not exercise, conduct, or perform any business or taxable use of said property as defined by Pennsylvania Statute Title 72 § 7201 (o) receiving business income that could and/or would create receipts from any “taxable income” producing activity as defined by Pennsylvania Statute Title 72 § 7401 (3) setting a business situs and requiring a Return to be filed pursuant to Pennsylvania Tax Reform Code of 1971 Sections 215 and 216.

“Business situs” (Black’s Law Dictionary 6th Edition).

“A situs acquired for tax purposes by one who has carried on business in the state more or less permanent in its nature. A situs arising when notes, mortgages, tax sale certificates and like are brought into the state for something more than a temporary purpose, and are devoted to some business use there and thus become incorporated with the property of the state for revenue purpose. A situs arising where possession and control of property right has been localized in some independent business or investment away from owner’s domicile so that its substantial use and value primarily attach to and become an asset of the outside business.” **State vs. Atlantic Oil Producing Co., 174 Okl. 61, 49 P.2d534, 538.**

“In general, a state may tax everything which exists by its authority or is introduced by its permission within its boundaries. While restricted to taxation of property having a taxable ‘situses’ within the territorial jurisdiction of the state, the legislature may extend taxation to all persons and to all property real or personal within its jurisdiction.” Frick vs. Pennsylvania, 268 U.S. 473, 69 L Ed 1058, 45 S Ct 603, 42 ALR 316; Thompson vs. Kentucky, 209 U.S. 340, 52 L. Ed 822, 28 S Ct 533.

34. It is a fact that Plaintiff is NOT a “taxpayer”, “franchise”, or a “taxable resident”, organized and incorporated under the statutes of the COMMONWEALTH and liable to taxation within the COMMONWEALTH as defined by Pennsylvania Statute Title 72 § 7201 (n), § 7301 (w) and Pennsylvania Code 61 § 153.1 (a) and § 155.1 (a).

“It is equally well settled that the Revenue laws relate only to taxpayers. No procedure is prescribed for a nontaxpayer where the Government seeks to levy on property belonging to him for the collection of another’s tax, and no attempt has been made to annul the ordinary rights or remedies of a non-taxpayer in such cases.” Adler vs. Nicholas, 166 F.2d 674, 678 (1 Oth Cir. 1948).

“A person liable for a tax is a person subject to a tax and comes squarely within the definition of a taxpayer in the statute.” Houston Street Corp. vs. Commissioner, 84 F.2d 821, 822 (5th Cir. 1936).

POLICY AND CUSTOMS OF DEFENDANTS

35. It is a fact that Defendants are working in concert with each other under color of authority through some underground policy and have created false entries and a fictitious classification of Plaintiff and Plaintiff’s property under color of Pennsylvania Statutes Title 72 § 5341.13 (a) (b) (c) (d) (Assessment at actual value), §5452.4 (Powers and duties of board), by falsifying the classification of Plaintiff’s property as residential real estate, with intent to create a false “assessment of actual value” and a fictitious “taxable situs” under color of Pennsylvania Tax Reform Code of 1971 and Pennsylvania Statute Title 72 § 5020 et seq.

“Situs” Lat. (Black’s Law Dictionary 6th Edition).

“Location or place of crime or business, or the right or power to tax it. Situs of property, for tax purposes, is determined by whether the taxing state has sufficient contact with personal property sought to be taxed to justify in fairness the particular tax.” Town of Cady vs. Alexander Const. Co., 12 Wis2d 236, 107 N.W.2d 267,270.

36. Inspection of the COUNTY OF DELAWARE public records clearly evidences that the County’s unconstitutional practices and misuse of the Pennsylvania state revenue codes/statutes appears to be occurring to tens of thousands of properties similarly situated in the COUNTY with

Plaintiff's. Such conduct amounts to a policy indifference to Plaintiff's constitutional right to property ownership. This custom, practice, and/or policy caused the constitutional deprivations complained of by Plaintiff. *See Gallegos vs. Haggerty, N.D. of New York, 689 F. Supp. 93 (1988).*

IT'S NOT THE GOVERNMENT'S JOB TO MAKE YOU HOMELESS AND DESTITUTE IN ORDER TO FUND THE FREEDOM SYSTEM!

Defendants appear to believe and are being trained to believe that their actions and job functions, as complained of, fall within their constitutional duties.

37. Defendant's claims are attempting to deprive Plaintiff of his home, which is not taxable by law, through creating a purported tax deed with no judicial overview, as defined by the rule of law, wherefore Defendants COUNTY OF DELAWARE and the DELAWARE COUNTY TAX CLAIM BUREAU'S gross negligence to manage their subordinates, who are committing these unconstitutional practices and misusing the tax process to create fictitious financial instruments on Plaintiff's property, have a duty to know their job and to protect Plaintiff's Constitutional rights pursuant to their oaths, and to provide adequate evidence of their authority that allows their purported governmental actions upon Plaintiff and/or Plaintiff's property.

38. It is a fact that Defendant's misuse and unconstitutional application of the Pennsylvania tax code is truly being used beyond the scope which the Pennsylvania Assembly designed it to accomplish. Defendant's policy of false entries and the fictitious classification of Plaintiff's property, under color of the Pennsylvania tax code/statutes, is violative of the Plaintiff's substantive rights to property ownership and due process of law guaranteed pursuant to the Constitution of Pennsylvania Article 1 §1, §9, §10 and §11 and in accordance with the Fourth, Fifth, and Fourteenth Amendments of the United States Constitution and have done so to wit:

Public Record Requests (Right to Know Law)

*"The term 'record' is defined as '[information, regardless of physical form or characteristics....]' 65 P.S. § 67.102. Thus, by definition, a request that seeks information is a request for records. See Gingrich. No. 1254 C.D. 2011, 2012 Pa. Commw. Unpub. LEXIS 38 at *13 ('The RTKL defines 'record' as 'information', thus begging the question of how any request that seeks information is not one that seeks records')"* **Pennsylvania Appeals Officer Erin Burlew, Esq, 21 January 2022,**

regarding Pennsylvania Office of Open Records Appeal Docket No: AP 2022-0002 (Faggiolo vs. Southwest Delaware County Municipal Authority).

39. On the 19th day of May 2019 Plaintiff filed a public records request, requesting John Van Zelst acting at the time for the COUNTY OF DELAWARE Assessor's Office and as an Agent for Defendant DELAWARE COUNTY TAX CLAIM BUREAU, to provide Plaintiff, (1) "*The statutes, codes, and laws, that your agency cites as authority to assess my property, for the purpose of taxation*", (2) "*The operating procedures that your agency follows, to assess my property, for the purpose of taxation*", (3) "*Copies of the current assessments, that are being used for the purpose of taxation, for 505 Johnson Avenue, Ridley Park, Pennsylvania 19078.*" **See Exhibit F1 (5/19/2019 Record Request).**

40. On the 12th day of June 2019 Plaintiff filed a public records request, requesting JOHN VAN ZELST acting at the time as the COUNTY OF DELAWARE Assessor and as agent for Defendant DELAWARE COUNTY TAX CLAIM BUREAU to (1) "*Provide the complete property assessments, which means ALL of the paperwork for the assessments, for the following property: 505 Johnson Avenue Ridley Park, Pennsylvania 19078.*" **See Exhibit F2 (6/12/2019 Record Request).**

41. On the 3rd day of August 2021 Plaintiff filed a public records request, requesting JOHN VAN ZELST acting at the time as the COUNTY OF DELAWARE Assessor and as agent for Defendant DELAWARE COUNTY TAX CLAIM BUREAU to (1) "*Provide records of ALL "Ad Valorem duties" occurring at: 505 Johnson Avenue, Ridley Park, Pennsylvania 19078,* (2) "*Provide a record of a business license, corporate charter, or tax returns that clearly prove that Alphonso Faggiolo is a taxpayer by statutory definition, conducting duties, imposts, excises and/or "taxable income" and/or commerce producing activity with his property known as 505 Johnson Avenue, Ridley Park, Pennsylvania 19078,* (3) "*Provide the written appraisal report for 505 Johnson Avenue, Ridley Park, Pennsylvania 19078.*" **See Exhibit F3 (8/3/2021 Record Request).**

Failure to Provide Authority

42. On 28th May 2019, it is a fact that COUNTY OF DELAWARE Assessor, JOHN VAN ZELST, acting at the time as agent for Defendant COUNTY OF DELAWARE and the DELAWARE COUNTY TAX CLAIM BUREAU:

(1) failed to provide adequate evidence, based in law, of COUNTY OF DELAWARE'S authority to assess an ad valorem property tax on Plaintiff's non-commercial property for County purposes, pursuant to Pennsylvania Statute Title 72 § 5452 et seq. and/or § 5020 et seq. **See Exhibit F1A (5/19/2019 Record Request Response).**

(2) failed to provide adequate evidence, based in law, of an operating procedure in which the Pennsylvania Legislature "expressly granted" the COUNTY authority to place Plaintiff's non-commercial property on the COUNTY'S ad valorem tax roll as a subject of taxation for COUNTY purposes, pursuant to Pennsylvania Statute Title 72 § 5452 et seq. and/or § 5020 et seq. **See Exhibit F1A (5/19/2019 Record Request Response).**

(3) failed to provide an assessment of actual value pursuant to Pennsylvania Statute Title 72 § 5452.4 (a.2), and instead provided Plaintiff a fictitious record containing arbitrary numbers having no relationship to Plaintiff's property. **See Exhibit F1A (5/19/2019 Record Request Response).**

43. On 20th June 2019, it is a fact that Assessor, JOHN VAN ZELST, acting at the time as agent for Defendant COUNTY OF DELAWARE and the DELAWARE COUNTY TAX CLAIM BUREAU:

(1) AGAIN, failed to provide an assessment of actual value pursuant to Pennsylvania Statute Title 72 § 5452.4 (a.2) and instead provided a fictitious document called a "Property Record Card". **See Exhibit F2A (6/12/2019 Record Request Response).**

44. On 9th September 2021, it is a fact that Assessor, Defendant JOHN VAN ZELST, acting at the time as agent for Defendants COUNTY OF DELAWARE and the DELAWARE COUNTY TAX CLAIM BUREAU:

(1) failed to provide a record of any taxable ad valorem duties occurring at 505 Johnson Avenue, Ridley Park, Pennsylvania 19078. **See Exhibit F3A (8/3/2021 Record Request Response).**

(2) failed to provide a record of a business license, corporate charter, or tax returns that clearly prove that Plaintiff is a taxpayer by statutory definition, conducting duties, imposts, excises and/or “taxable income” and/or commerce producing activity with his property known as 505 Johnson Avenue, Ridley Park, Pennsylvania 19078. **See Exhibit F3A (8/3/2021 Record Request Response).**

(3) failed to provide an ad valorem tax appraisal/assessment report for Plaintiff’s property pursuant to Pennsylvania Statute Title 72 § 5452.4 (a.2). **See Exhibit F3A (8/3/2021 Record Request Response).**

PROBABLE CAUSE

Plaintiff incorporates by reference the facts set forth above as if set forth herein full.

45. The failure to provide the required records from the COUNTY OF DELAWARE Assessor’s Office, acting at the time as agent for Defendants COUNTY OF DELAWARE and DELAWARE COUNTY TAX CLAIM BUREAU, for Plaintiff’s request to produce their authority to levy a commercial ad valorem property tax, on Plaintiff’s non-commercial property, and their failure to provide an assessment for Plaintiff’s property as mandated by Pennsylvania Statutes Title 72 § 5341.13 and/or § 5452.4 (a.2), has led Plaintiff to believe that Defendant, JOHN VAN ZELST, acting as the COUNTY OF DELAWARE Assessor and agent for the Defendant DELAWARE COUNTY TAX CLAIM BUREAU, has falsified the classification of Plaintiff’s property, which is not taxable by law, with intent to deceive, mislead, injure, and defraud the Plaintiff and others similarly situated, to collect an ad valorem tax that Defendant, JOHN VAN ZELST, acting as the County Assessor for Defendant COUNTY OF DELAWARE, is not authorized to assess under Pennsylvania Statutes Title 72 (Taxation and Fiscal Affairs) and/or Title 53 (Municipal and Quasi-Municipal Corporations).

46. All Defendants named herein are acting under color of authority, in their individual, official, and professional capacity, thru a clear and affirmative abuse of power and are doing so

with the intent to permanently deprive Plaintiff of his property through a simulated legal process while clothed with State authority.

47. Plaintiff has no ownership interest in any property owned by any “franchises,” “taxpayers,” “taxable residents”, and/or any “artificial entities”, organized and incorporated under the statutes of the COMMONWEALTH and made taxable by the Pennsylvania Tax Reform Code of 1971 under article 8 of the Constitution of Pennsylvania.

48. It is a fact that Defendant’s actions through their conduct are a clear statement of Defendant COUNTY OF DELAWARE’S custom, practice, and policy, that Plaintiff cannot exercise his constitutional right to peaceful enjoyment and possession of his property as a matter of right pursuant to the Pennsylvania State Constitution Article I §1, unless Plaintiff pays an ad valorem property tax upon Plaintiff’s property, which is not taxable by law.

*“It could hardly be denied that a tax laid specifically on the exercise of those freedoms would be unconstitutional.” **Murdock vs. Pennsylvania, 319 U.S. 105 480-487 (1943).***

*“... the individuals’ rights to live and own property are natural rights for the enjoyment of which an excise cannot be imposed.” **Redfield vs. Fisher, 292 P. 813, 135 Or. 180, 294 P.461, 73 ALR 721.***

*“... the power to tax the exercise of a privilege is the power to control or suppress its enjoyment.” **Jones vs. Opelika, 316 U.S. 584. 56 S. Ct. 444 (1943); Follett vs. McCormick, 321 U.S. 573 64 S. Ct. 717 (1944).***

*“If the right is one guaranteed by the Constitution, it must be as sacred from State taxation.” **Crandall vs. State of Nevada., 73 U.S. 35 (1867).***

*“... the power to tax is so far limited that it cannot be used to impair or destroy rights that are given or secured by the supreme law of the land.” **Connolly vs. Union Sewer Pipe Co., 184 U.S. 540, 563 (1902).***

49. It is a fact that all Defendants named are the cause in fact of Plaintiff’s deprivation of the peaceful enjoyment and possession of his property as a matter of right guaranteed in accordance with the Pennsylvania State Constitution Article I §1, §9, §10, and §11, the Fourth, Fifth and Fourteenth Amendments of the United States Constitution.

50. It is a fact that all Defendants named are clearly violating criminal laws of the United States and the COMMONWEALTH of Pennsylvania to wit:

JOHN VAN ZELST

Manager of the COUNTY OF DELAWARE Board of Assessment.

51. Defendant, John Van Zelst, is employed by Defendant COUNTY OF DELAWARE, doing business and acting as the Manager of the COUNTY OF DELAWARE BOARD OF ASSESSMENT office, and charged with the duty of keeping accounts and records.

Misclassification of Plaintiff's Property

52. Plaintiff has no knowledge of any requirement by law or regulation to furnish any tax returns (tax reports) or other documents pertaining to Plaintiff's non-commercial property to the Pennsylvania Department of Revenue or to Defendants JOHN VAN ZELST, and/or the DELAWARE COUNTY TAX CLAIM BUREAU, pursuant to Pennsylvania Statutes Title 72 § 7201 (n), § 7401 (3), § 7330 (Returns and liability), and Pennsylvania Code 61 § 153.1 (a) Taxpayers (Subjectability to Tax Reporting) and/or § 155.1 (a) Taxpayers (Subjectability to Tax Reporting).

53. It is a fact that over the last 45 years, Plaintiff has never filed a certified return under Pennsylvania Statute Title 72 § 7215 (Persons required to make returns) pertaining to Plaintiff's non-commercial property as required by a "resident" taxpayer as defined by Pennsylvania Statutes Title 72 § 3243, § 7201 (n), § 7401 (3), Pennsylvania Code 61 § 153.1 (a) and § 155.1 (a), Title 72 § 7330 ("Returns and liability"), and Pennsylvania Statute Title 72 § 4843.1 (2) (b) (c) (d) ("Return by taxpayer") – collected by the COUNTY OF DELAWARE up until 1998.

Pennsylvania Statutes Title 72 § 7330 (Returns and liability)

(a) On or before the date when the taxpayer's Federal income tax return is due or would be due if the taxpayer were required to file a Federal income tax return, under the Internal Revenue Code of 1954, a tax return under this article shall be made and filed by or for every taxpayer having income for the taxable year.

54. It is a fact that for the last 45 years the Plaintiff has never been penalized for not filing a return in an accordance with Pennsylvania Statutes Title 72 § 214 ("Failure to file"), §7259 ("Failure to file return") and under Pennsylvania § 4843.1 (c) (d) ("Return by taxpayer") – collected by COUNTY OF DELAWARE up until 1998; pertaining to the Plaintiff's property and failure to file a return.

**WITHOUT A RETURN FILED WITH THE
ASSESSOR, THERE CAN BE NO ASSESSMENT!**

*Assessment officer shall sign the summary record of assessments made against any taxpayer, that said, acting through supporting records, shall provide identification of the taxpayer, the character of the assessed, the taxable period as applicable, and the amount of the assessment. The date of the assessment is the date of the summary record that is signed by an assessment officer. (See 26 U.S.C. A. sec. 301 and 6203 (1), code of federal regulations). "Assessment certification must be signed or the certificate is void." "Since the certificate lacks the required signature it cannot constitute a valid assessment." (Id., at 865, 66) **Brafman vs. U.S. 384, F. 2d 863 (5th Cir. 1967).***

*"... there are no returns filed for County real estate taxes." **Anne M. Coogan (County of Delaware Records Coordinator) 9 September 2021. See Exhibit F3A (2).***

55. Investigation of the documented evidence, the papers and documents created by Defendant, JOHN VAN ZELST, acting as the COUNTY OF DELAWARE Assessor and agent for Defendant DELAWARE COUNTY TAX CLAIM BUREAU, clearly evidences that Defendant, JOHN VAN ZELST, never did in fact have an assessment of Plaintiff's property pursuant to Pennsylvania Statutes Title 72 § 5341.13 and/or § 5452.4 (a.2). **See Exhibit G1 (5/19/2019 Record Request Response – Fictitious Classification of Property), Exhibit F2A (6/12/2019 Record Request Response - Fictitious Assessment).**

Pennsylvania Statutes Title 72 Taxation and Fiscal Affairs § 5341.13. Assessment at actual value; determination of actual value

(a) All property within the county now or hereafter made taxable by law, shall be valued by the assessors and assessed by the board at the actual value thereof. In arriving at actual value the county may utilize the current market value or it may adopt a base year market value.

(b) The board shall assess real property at a value based upon an established predetermined ratio which may not exceed one hundred percent of actual value. Such ratio shall be established and determined by the governing body after proper notice has been given.

(c) In arriving at actual value, the price at which any property may actually have been sold, either in the base year or in the current taxable year, shall be considered but shall not be controlling. In arriving at the actual value, all three methods: namely, cost (reproduction or replacement, as applicable, less depreciation and all forms of obsolescence), comparable sales and income approaches, **MUST** be considered in conjunction with one another.

(d) The board shall apply the established predetermined ratio to the actual value of all real property to formulate the assessment roll.

Falsification of the Tax Rolls

56. It is a fact that Defendant, JOHN VAN ZELST, charged with the duty of keeping accounts and records, falsified the COUNTY OF DELAWARE assessment roll while acting under color of the Pennsylvania General County Assessment Law (Act of May. 22, 1933, P.L. 853, No. 155) Article IV Section 402 by including Plaintiff's non-commercial property, which is not taxable by law, with intent to deceive, mislead, injure, and defraud Plaintiff and others similarly situated to collect an ad valorem tax that Defendant, JOHN VAN ZELST, acting as the County of Delaware Assessor for Defendant COUNTY OF DELAWARE, is not authorized to assess and collect, under Pennsylvania Statutes Title 72 (Tax Reform Code of 1971) wherefore creating a fictitious entry to an official document in violation of the laws of the State of Pennsylvania Title 18 Pa. C.S.A. § 4114 (execution of documents by deception) and United state code Title 18 § 2073 (False entries and reports of money or securities).

Violation of Clearly Established Law by JOHN VAN ZELST

57. This act of official misconduct by Defendant, JOHN VAN ZELST acting as the COUNTY OF DELAWARE Assessor and agent for Defendant DELAWARE COUNTY TAX CLAIM BUREAU is truly conduct unbecoming of a public servant and a breach of his fiduciary duty to Plaintiff and the People of Pennsylvania under Pennsylvania Statute Title 18 § 5301 (1) (2) (Official oppression).

58. It is a fact that Defendant, JOHN VAN ZELST, acting as the COUNTY OF DELAWARE Assessor prevented Plaintiff from acquiring information that would affect Plaintiff's judgment of a transaction and created a false impression as to law with intent to exercise unlawful control over Plaintiff's property, which is not taxable by law, under color of tax statutes with intent to financially benefit Defendants, John Van Zelst, COUNTY OF DELAWARE, DELAWARE COUNTY TAX CLAIM BUREAU, and others not entitled thereto constituting "Theft" under

Pennsylvania state law as defined by Pennsylvania Statute Title 18 § 3922 (a) (1) (2) (Theft by deception) and under P.S. Title 18 § 3921 (b) (Theft by unlawful taking).

Pennsylvania Statutes Title 18 Pa. C.S.A. Crimes and Offenses § 3922. Theft by deception.

(a) Offense defined. - A person is guilty of theft if he intentionally obtains or withholds property of another by deception. A person deceives if he intentionally:

(1) creates or reinforces a false impression, including false impressions as to law, value, intention, or other state of mind; but deception as to a person's intention to perform a promise shall not be inferred from the fact alone that he did not subsequently perform the promise.

(2) prevents another from acquiring information which would affect his judgment of a transaction.

Pennsylvania Statutes Title 18 Pa. C.S.A. Crimes and Offenses § 3921. Theft by unlawful taking or disposition.

(a) Immovable property. A person is guilty of theft if he unlawfully transfers, or exercises unlawful control over, immovable property of another or any interest therein with intent to benefit himself or another not entitled thereto.

59. Defendant, JOHN VAN ZELST'S failure to provide an assessment signed by an assessment officer under Pennsylvania statute Title 72 § 5341.13 and § 5452.10 (c) (3) that would evidence the business income received from Plaintiff's property is clear evidence that Defendant, JOHN VAN ZELST, acting as the COUNTY OF DELAWARE Assessor and agent for Defendant DELAWARE COUNTY TAX CLAIM BUREAU, created false entries and a fictitious classification of Plaintiff as a "Taxpayer" and Plaintiff's property as a commercial franchise; and did so under color of authority (Tax Reform Code of 1971 § 401 (1)) in violation of clearly established laws of the United States of America title 26 U.S.C. § 7214 (a) (1) (willful oppression under color of law) title 18 U.S.C. § 2071 (b) (unlawfully falsifies records, books, documents, papers, or other things), title 18 U.S.C. § 2073 (false reports of securities entries) and the state of Pennsylvania Title 18 Pa. C.S.A. Crimes and Offenses § 4114 (Securing execution of documents by deception), § 4911 (a) (1) (2) (Tampering with public records or information) and § 5301 (1) (2) (Official oppression). **See Exhibit G1 (Fictitious Classification of Property), Exhibit G2 (Fictitious Reassessment), Exhibit F1A (5/19/2019 Record Request Response – Fictitious Assessment), Exhibit F2A (6/12/2019 Record Request Response - Fictitious Assessment).**

TITLE 26 - INTERNAL REVENUE CODE

Subtitle F - Procedure and Administration

CHAPTER 75 - CRIMES, OTHER OFFENSES, AND FORFEITURES Subchapter

A – Crimes

PART 1 - GENERAL PROVISIONS

Sec. 7214. Offenses by officers and employees of the United States

(a) Unlawful acts of revenue officers or agents. Any officer or employee of the United States acting in connection with any revenue law of the United States - (1) who is guilty of any extortion or willful oppression under the color of law.

Pennsylvania Statutes Title 18 Pa. C.S.A. Crimes and Offenses §4114. Securing execution of documents by deception

A person commits a misdemeanor of the second degree if by deception he causes another to execute any instrument affecting or purporting to affect or likely to affect the pecuniary interest of any person.

Pennsylvania Statutes Title 18 Pa. C.S.A. Crimes and Offenses §4911. Tampering with public records or information

(a) Offense defined. A person commits an offense if he:

(1) knowingly makes a false entry in, or false alteration of, any record, document or thing belonging to, or received or kept by, the government for information or record, or required by law to be kept by others for information of the government;

(2) makes, presents or uses any record, document or thing knowing it to be false, and with intent that it be taken as a genuine part of information or records referred to in paragraph (1) of this subsection

Pennsylvania Statutes Title 18 Pa. C.S.A. Crimes and Offenses § 5301. Official oppression A person acting or purporting to act in an official capacity or taking advantage of such actual or purported capacity commits a misdemeanor of the second degree if, knowing that his conduct is illegal, he:

(1) subjects another to arrest, detention, search, seizure, mistreatment, dispossession, assessment, lien or other infringement of personal or property rights; or

(2) denies or impedes another in the exercise or enjoyment of any right, privilege, power or immunity.

Violation of Substantive Rights by JOHN VAN ZELST

60. The methods, standards, and policy employed by Defendant, JOHN VAN ZELST, acting as the COUNTY OF DELAWARE Assessor and agent for Defendant DELAWARE COUNTY TAX CLAIM BUREAU, in relation to Plaintiff's property, which is not taxable by law, were illegal and non-uniform and any interim ad valorem tax assessments created by the COUNTY for the years 1977 to 2023 were created under color of Tax Statute Pennsylvania Title 72 § 5511.5a (Interim assessment) and are illegal and void.

61. It is a fact that Defendant, JOHN VAN ZELST'S infringement of Plaintiff's property rights and acts of official misconduct has impeded and oppressed Plaintiff's substantive rights to peaceful possession and enjoyment of Plaintiff's property ownership rights and Plaintiff's procedural due process rights pursuant to the Pennsylvania State Constitution Article I § 1, § 9, and the Fourth, Fifth and Fourteenth Amendments of the United States Constitution.

62. It is a FACT that Defendant, JOHN VAN ZELST, has breached his fiduciary duty to Plaintiff and the People of Pennsylvania and did so under the color of statute, custom, and usage, of state revenue codes.

SUSAN BROCHET

Tax Collector for BOROUGH OF RIDLEY PARK

63. Defendant SUSAN BROCHET is employed by the BOROUGH OF RIDLEY PARK, doing business and acting as the Tax Collector for the BOROUGH OF RIDLEY PARK, and acting as an agent for Defendants COUNTY OF DELAWARE and DELAWARE COUNTY TAX CLAIM BUREAU.

Fictitious Obligations

64. Between November 1977 through May 2023 BOROUGH OF RIDLEY PARK revenue officers, present revenue officer being SUSAN BROCHET, acting in connection with her duties and official capacity as the Tax Collector for the BOROUGH OF RIDLEY PARK, and an agent for Defendants COUNTY OF DELAWARE and DELAWARE COUNTY TAX CLAIM BUREAU, acting under color of the "Pennsylvania Tax Reform Code of 1971" (*Section 242 (Lien for Taxes (a) Lien Imposed)*), "Pennsylvania Real Estate Tax Sale Law" (*Section 301 (Taxes, a First Lien)*) with the intent to defraud Plaintiff of property; did print, process and produce under color of "Pennsylvania Real Estate Tax Sale Law" *Section 302 (Lien entitlement)* and/or Pennsylvania Statute Title 72 § 5860.302 (*Lien entitlement*), counterfeit and fictitious instruments of claim through a scheme of taxation, to be actual "Liens of taxes" ("*financial instruments*", "*legal documents*") as defined by Title 18 U.S.C. § 513 (c) (1) (3) against Plaintiff's Property, which is not taxable by law, and issued under color of authority of COUNTY

OF DELAWARE as a political subdivision of the COMMONWEALTH OF PENNSYLVANIA.
See Exhibits H1, H2, H3, H4, H5, H6, H7, H8 (Tax Bills).

Pennsylvania Real Estate Tax Sale Law Section 301. Taxes, a First Lien. - All taxes which may hereafter be lawfully levied on property in this Commonwealth by any taxing district, and all taxes heretofore lawfully levied by any taxing district on any property, the lien of which has not been lost under existing laws (whether or not a claim has been filed, or return thereof has been made to the county commissioners) shall be and are hereby declared to be a first lien on said property. Such liens shall have priority to and be fully paid and satisfied out of the proceeds of any sale of said property held under the provisions of this act before any mortgage, ground rent, obligation, judgment claim, lien or estate with which the said property may have or shall become charged, or for which it may become liable, save and except only the costs of the sale and of the proceedings upon which it is made, and such tax liens of the Commonwealth of Pennsylvania given priority of payment by section 205 of this act.

Pennsylvania Real Estate Tax Sale Law Section 302. Lien Entitlement. - The lien for taxes shall exist in favor of the taxing district to which the tax is payable and the claim therefore shall be filed against the property taxed.

65. Defendant revenue officer SUSAN BROCHET acted under the color of the “Pennsylvania Real Estate Tax Sale Law” Section 306 (Return of Property and Delinquent Taxes; Interest; Settlements by Tax Collectors), Pennsylvania Statute Title 72 § 1401 (Liens of taxes, interest, penalties, and other accounts due to the Commonwealth), and “Pennsylvania Tax Reform Code of 1971” Section 242 (Lien for Taxes (a) Lien Imposed).
See Exhibits I1, I2, I3, I4 (Return of Property and Delinquent Taxes).

Pennsylvania Real Estate Tax Sale Law Section 306. Return of Property and Delinquent Taxes. - It shall be the duty of each receiver or collector of any county, city, borough, town, township, school district or institution district taxes to make a return to the bureau on or before the last day of April of each year, but no earlier than the first day of January of that year... Such return shall be accompanied by a signed affidavit that the return is correct and complete.

66. Defendant revenue officer SUSAN BROCHET’S actions violate Title 18 U.S.C. § 514 (a) (1) (2) (3), (b), (c) and Pennsylvania Statutes Title 18 Pa. C.S.A. Crimes and Offenses § 4114 (Securing execution of documents by deception) and § 4911 (a) (1) (2) (Tampering with public records or information).

Securities Fraud

67. Between November 1977 through May 2023 BOROUGH OF RIDLEY PARK revenue officers, present revenue officer being SUSAN BROCHET, charged with the duty of keeping accounts and records acting in connection with her duties and her official capacity as the Tax Collector for the BOROUGH OF RIDLEY PARK and agent for Defendant COUNTY OF DELAWARE and DELAWARE COUNTY TAX CLAIM BUREAU, acted under color of “Pennsylvania Tax Reform Code of 1971” Statute § 242 (Lien for Taxes (a) Lien Imposed), created and manufactured counterfeit securities against Plaintiff’s property, which is not subject to taxation by law, under color of Pennsylvania statute title 72 § 8110-D (Lien), Title 72 § 1401 (Liens of taxes, interest, penalties, and other accounts due to the Commonwealth) and Title 72 § 5860.302 (Lien entitlement). **See Exhibits H1, H2, H3, H4, H5, H6, H7, H8 (Tax Bills); See Exhibits I1, I2, I3, I4 (Return of Property and Delinquent Taxes).**

68. Defendant revenue officers SUSAN BROCHET under color of authority and policy created a false impression and a fictitious “certificate of interest in property” as defined by Pennsylvania statute title 18 § 3922 (a) (1) (Theft by deception) and Title 18 U.S.C. § 513 (c) (1) (3) and § 2311 in the name of the Tax Collector for BOROUGH OF RIDLEY PARK, intending to deceive Plaintiff and others similarly situated, with the intent that it be used as a security interest in the Property owned by the Plaintiff.

69. It is a fact that Defendant SUSAN BROCHET, acting as the Tax Collector for BOROUGH OF RIDLEY PARK and as agent for Defendants COUNTY OF DELAWARE and DELAWARE COUNTY TAX CLAIM BUREAU, manufactured counterfeit securities against Plaintiff’s property, in violation of the clearly established laws of the State of Pennsylvania title 18 Pa. C.S.A. § 4114 (Securing execution of documents by deception), § 4911 (a) (1) (2) (Tampering with public records or information), Pennsylvania Statute Title 70 Securities § 1-511 (a) (b) (c) (Criminal penalties) and the United States of America title 18 U.S.C. § 513 (a) (b), title 18 U.S.C. § 1348 (2), see title 15 U.S.C. 78o (d). **See Exhibits H1, H2, H3, H4, H5, H6, H7, H8 (Tax Bills); See Exhibits I1, I2, I3, I4 (Return of Property and Delinquent Taxes).**

Falsification of the Tax Rolls

70. It is a fact that Defendant SUSAN BROCHET charged with the duty of keeping accounts and records, acting in connection with his duties and official capacity as the Tax Collector for BOROUGH OF RIDLEY PARK and agent for Defendants COUNTY OF DELAWARE and DELAWARE COUNTY TAX CLAIM BUREAU, charged with the duty of keeping accounts and records, falsified, as a matter of policy, the COUNTY OF DELAWARE assessment roll under color of authority by signed affidavit of return to the bureau, submitted under color of Pennsylvania statute title 72 § 5860.306 (Return of property and delinquent taxes).

**Pennsylvania Statutes Title 72 P.S. Taxation and Fiscal Affairs § 5860.306.
Return of property and delinquent taxes; interest; settlements by tax collectors -
Tax Roll**

(a) It shall be the duty of each receiver or collector of any county, city, borough, town, township, school district or institution district taxes to make a return to the bureau on or before the last day of April of each year, but no earlier than the first day of January of that year. The return shall be typewritten on a form provided by or acceptable to the county and shall include a list of all properties against which taxes were levied, the whole or any part of which were due and payable in the calendar year immediately preceding and which remain unpaid, giving the description of each such property as it appears in the tax duplicate, and the name and address of the owner as it appears in the tax duplicate, together with the amount of such unpaid taxes, penalties and interest due to but not including the first day of the month following the return. Such a return shall be accompanied by a signed affidavit that the return is correct and complete. Interest shall be charged on taxes so returned from and after but not before the first day of the month following the return. Interest shall be charged at the rate of nine per centum (9%) per annum.

71. By including the Plaintiff's non-commercial property, which is not subject to taxation by law, on the COUNTY OF DELAWARE tax roll; Defendant, SUSAN BROCHET acting as the Tax Collector for the BOROUGH OF RIDLEY PARK and as agent for Defendant COUNTY OF DELAWARE and DELAWARE COUNTY TAX CLAIM BUREAU, created false securities and counterfeit instruments of claim through a scheme of taxation, as a matter of policy, to be an actual "Lien of taxes" ("financial instrument", "legal document") as defined by title 18 U.S.C. § 513 (c) (1) (3) (See "Pennsylvania Securities Act of 1972") against Plaintiff's Property setting a fictitious business situs for collection of ad valorem taxes under color of "Pennsylvania Tax Reform Code of 1971" Statute § 242 (Lien for Taxes (a) Lien Imposed).

SITUS. (Bouvier's 1856 Edition). Situation, location. 5 Pet. R. 524. 2. Real estate has always a fixed situs, while personal estate has no such fixed situs; the law rei site regulates real but not the personal estate. **Story, Confl. of Laws, 379.**"

"The state is without power to create a lien upon any property of a nonresident for income taxes except the very property from which the income proceeded; or, putting it in another way, that a lien for an income tax may not be imposed upon a nonresident's unproductive property, nor upon any particular productive property beyond the amount of the tax upon the income that has proceeded from it." **Shaffer vs. Carter, 252 U.S. 37 (1920).**

72. It is a fact that Defendant revenue officer SUSAN BROCHET made a false entry of Plaintiff's property on the COUNTY OF DELAWARE tax roll, falls within the scope of a fictitious obligation manufactured under color of municipal authority and is a clear violation of Pennsylvania Statutes Title 18 Pa. C.S.A. § 4114 (Securing execution of documents by deception) and § 4911 (a) (1) (2) (Tampering with public records or information), Title 70 P.S. Securities § 1-511 (a) (b) (c) (Criminal penalties) (See "Pennsylvania Securities Act of 1972") and the clearly established laws of the United States title 18 U.S.C. § 514 (a) (1) (2) (3), (b) and (c).

73. It is a fact that Defendant, SUSAN BROCHET acting as the Tax Collector for the BOROUGH OF RIDLEY PARK and Defendants COUNTY OF DELAWARE and DELAWARE COUNTY TAX CLAIM BUREAU imposed the collection of an ad valorem tax on Plaintiff's property for which Defendant, SUSAN BROCHET, is not authorized to collect under Pennsylvania Statutes Title 72, which constitutes "Theft" under state law as defined by Pennsylvania Statutes Title 18 § 3922 (a) (1) (2) (Theft by deception) and under Pennsylvania Statutes Title 18 § 3921 (b) (Theft by unlawful taking).

Mail Fraud

"The elements of mail fraud are a scheme to defraud and use of the mail in furtherance of that scheme." **United States vs. Biesiadecki, 933 F.2d 539, 545 (7th Cir.1991).**

"The mail fraud statute proscribes only fraudulent schemes to defraud, and it is not necessary that the scheme to defraud actually succeed. The essential elements of a mail fraud offense under 18 U.S.C. § 1341 are a scheme to defraud and the use of the mails in furtherance of that scheme." **See, e.g., United States vs. Wellman, 830 F.2d 1453, 1461 (7th Cir.1987).**

74. It is a FACT that between November 1977 through May 2023 Defendant revenue officers, current being SUSAN BROCHET, acting in connection with her duties and her official capacity as the Tax Collector for BOROUGH OF RIDLEY PARK, under color of authority, corresponded with Plaintiff as a non-taxpayer through the use of the United States Mail in an effort to collect an ad valorem tax that Defendant SUSAN BROCHET is not authorized to collect under the laws of Pennsylvania.

75. It is a FACT that Defendant revenue officer SUSAN BROCHET manufactured and procured, for unlawful use, ad valorem tax notices titled “Real Estate Taxes” and “School Real Estate Taxes” through a scheme of taxation and a matter of policy, to defraud Plaintiff, and in doing so did place said instruments in a post office or authorized depository for mail matters addressed to Plaintiff, a non-taxpayer, under color of 8 PA Cons Stat § 1086 (*Powers and duties of tax collector*), containing a statement demanding greater sums of money than revenue officer SUSAN BROCHET was authorized by law to receive, and for obtaining money or property from Plaintiff through false and fraudulent pretenses as defined by title 18 U.S.C. § 1348, § 1346 (Scheme or Artifice to Defraud) and in violation of title 18 U.S.C. § 1341 (Frauds and Swindles). See Exhibits H1, H2, H3, H4, H5, H6, H7, H8 (Tax Bills).

8 PA Cons Stat § 1086 (Powers and duties of tax collector)

(a) General rule.--Except as otherwise provided in subsection (b), the tax collector shall be the collector of all State, county, borough, school, institution district and other taxes levied within the borough by the authorities empowered to levy taxes.

(b) Exception.--

(1) No tax collector may collect any tax levied and imposed under the act of December 31, 1965 (P.L.1257, No.511), known as The Local Tax Enabling Act, unless the ordinance imposing the tax provides that the tax collector shall be the collector of the tax.

(2) No ordinance, however, may authorize the collection of income taxes in a manner other than that provided in Chapter 5 of The Local Tax Enabling Act.

(c) Other laws.--The tax collector shall, in addition to the powers, authority, duties and responsibilities provided for by this part, have all the powers, perform all the duties and be subject to all the obligations and responsibilities for the collection of taxes as are now vested in, conferred upon or imposed upon tax collectors by law.

**Violation of Clearly Established Law
by SUSAN BROCHET**

76. These acts of official oppression of Plaintiff's substantive rights to property ownership by Defendant, SUSAN BROCHET, acting as the Tax Collector for the BOROUGH OF RIDLEY PARK and agent for Defendants DELAWARE COUNTY TAX CLAIM BUREAU and COUNTY OF DELAWARE is truly conduct unbecoming of a Public Servant and a breach of her fiduciary duty to Plaintiff and the People of Pennsylvania. See Pennsylvania Statutes Title 18 § 5301 (1) (2) (Official oppression).

77. It is a fact that Defendant, SUSAN BROCHET, acting as the Tax Collector for the BOROUGH OF RIDLEY PARK has created a false impression as to law with intent to exercise unlawful control and transfer of Plaintiff's property, which is not taxable by law, to others not entitled thereto and is doing so under color of tax statutes in violation of Pennsylvania Statute Title 18 Pa. C.S.A. Crimes and Offenses § 4114 (Securing execution of documents by deception), § 4911 (a) (1) (2) (Tampering with public records or information) and § 5301 (1) (2) (Official oppression) to financially benefit Defendants, SUSAN BROCHET, COUNTY OF DELAWARE and DELAWARE COUNTY TAX CLAIM BUREAU and others not entitled thereto, constituting "Theft" under Pennsylvania state law as defined by Pennsylvania Statutes Title 18 § 3922 (a) (1) (2) (Theft by deception) and under Pennsylvania Statutes Title 18 § 3921 (a) and (b) (Theft by unlawful taking).

Pennsylvania Statutes Title 18 Pa. C.S.A. Crimes and Offenses § 3921. Theft by unlawful taking or disposition.

(a) Movable property - A person is guilty of theft if he unlawfully takes, or exercises unlawful control over, movable property of another with intent to deprive him thereof.

(b) Immovable property - A person is guilty of theft if he unlawfully transfers, or exercises unlawful control over, immovable property of another or any interest therein with intent to benefit himself or another not entitled thereto.

78. It is a fact that Defendant, SUSAN BROCHET, acting as the Tax Collector for BOROUGH OF RIDLEY PARK and agent for Defendants COUNTY OF DELAWARE and DELAWARE COUNTY TAX CLAIM BUREAU made false entries to the COUNTY OF DELAWARE tax rolls concerning Plaintiff's non-commercial property, which violates clearly established laws of the United States of America, Title 18 U.S.C. § 2071 (b) (unlawfully falsified

records, books, documents, papers, affidavits and other things) and Title 18 U.S.C. § 2073 (false reports of securities entries).

79. It is a fact that Defendant SUSAN BROCHET acting as the Tax Collector for the BOROUGH OF RIDLEY PARK created fictitious tax liens on Plaintiff's property, created under color of Tax Reform Code of 1971 and Real Estate Tax Sale Law, violates clearly established laws of the United States of America title 18 U.S.C. § 1341 (Frauds and Swindles), title 18 U.S.C. § 514 (a) (1) (2) (3), (b) and (c) (fictitious obligation) as defined by title 18 U.S. C § 513 (c) (1) (3).

80. Defendant SUSAN BROCHET'S demands for sums of money over \$1,000.00 dollars through a fraudulent ad valorem property tax that revenue officer SUSAN BROCHET was not authorized by law to receive, but did so under color of tax statutes with intent to obtain money and/or property from Plaintiff through false and fraudulent pretenses as defined by title 18 U.S.C. § 1348, § 1346 (Scheme or Artifice to Defraud) and in violation of Title 18 U.S.C. § 1341 (Frauds and Swindles), Title 18 U.S.C. § 872 (extortion by officers or employees of the United States) and title 26 U.S.C. § 7214 (a) (1), (2), and (7) (extortion/willful oppression under color of law and signing fraudulent certificates, returns, and statements).

TITLE 26 - INTERNAL REVENUE CODE
Subtitle F - Procedure and Administration
CHAPTER 75 - CRIMES, OTHER OFFENSES, AND FORFEITURES
Subchapter A Crimes PART I - GENERAL PROVISIONS

Sec. 7214. Offenses by officers and employees of the United States
(a) Unlawful acts of revenue officers or agents.

Any officer or employee of the United States acting in connection with any revenue law of the United States -

- (1) who is guilty of any extortion or willful oppression under color of law; or
- (2) who knowingly demands other or greater sums than are authorized by law, or receives any fee, compensation, or reward, except as by law prescribed, for the performance of any duty; or (7) who makes or signs any fraudulent entry in any book, or makes or signs any fraudulent certificate, return, or statement.

**Violation of Substantive Rights
by SUSAN BROCHET**

81. The methods, standards, and policies employed by SUSAN BROCHET, acting as the Tax Collector for BOROUGH OF RIDLEY PARK and agent for Defendants COUNTY OF DELAWARE and DELAWARE COUNTY TAX CLAIM BUREAU, in relation to Plaintiff's property, which is not taxable by law, were illegal and non-uniform and any COUNTY interim ad valorem tax assessments for the years 1977 through 2023 were created under color of Tax Statute (Tax Reform Code of 1971) and Pennsylvania Statutes title 72 § 5511.5a (Interim assessment), and are illegal and void.

82. It is a fact that Defendant, SUSAN BROCHET'S infringement of Plaintiff's property rights, lack of due process and acts of official misconduct and official oppression has violated Plaintiff's substantive rights to property ownership, peaceful possession and enjoyment of Plaintiff's property, and Plaintiff's procedural due process rights pursuant to the Constitution of Pennsylvania Article 1 § 1. § 9 and § 10, and the Fourth, Fifth, and Fourteenth Amendments of the United States Constitution; in breach of his fiduciary duty to Plaintiff and the People of Pennsylvania and did so under color of statute, custom, and usage of state revenue codes. (Tax Reform Code of 1971).

KAREN DUFFY

Manager of the DELAWARE COUNTY TAX CLAIM BUREAU

83. Defendant KAREN DUFFY, is employed by the COUNTY OF DELAWARE, doing business and acting in her individual and official capacity as the Manager of the DELAWARE COUNTY TAX CLAIM BUREAU and acting as agent for Defendant COUNTY OF DELAWARE.

Securities Fraud

84. On or about April 2020, Defendant revenue officer KAREN DUFFY, charged with the duty of keeping accounts and records acting in connection with her duties and her official capacity as the manager of the DELAWARE COUNTY TAX CLAIM BUREAU, and acting as an agent for Defendant COUNTY OF DELAWARE, acted under color of "Pennsylvania Real Estate Tax Sale Law": Section 301 (Taxes, a First Lien), Section 302 (Lien Entitlement), Section

303 (Property Subject to or Exempt from Claim), Section 304 (Tax Liens and Municipal Claims Divested by Sale), Section 306 (Return of Property and Delinquent Taxes), Section 307 (Filing Claims), Section 308 (Notice of Filing of Returns and Entry of Claim); Section 309 (Contents of Claims Entered), Section 310 (Property Included in Claims), Section 311 (Claims Become Absolute), Section 315 (Claims; Dockets; Satisfaction and Public Record Lists), Section 601 (Date of Sale), Section 602 (Notice of Sale), and Section 605 (Upset Sale Price), did create and manufacture counterfeited securities against Plaintiff's home/noncommercial property, which is not subject to taxation under Pennsylvania law. **See Exhibit J1 (Tax Claim Notice).**

85. On the 7th day of July 2021, Defendant revenue officer KAREN DUFFY, charged with the duty of keeping accounts and records acting in connection with her duties and her official capacity as the manager of the DELAWARE COUNTY TAX CLAIM BUREAU, and acting as an agent for Defendant COUNTY OF DELAWARE, acted under color of "Pennsylvania Real Estate Tax Sale Law": Section 301 (Taxes, a First Lien), Section 302 (Lien Entitlement), Section 303 (Property Subject to or Exempt from Claim), Section 304 (Tax Liens and Municipal Claims Divested by Sale), Section 306 (Return of Property and Delinquent Taxes), Section 307 (Filing Claims), Section 308 (Notice of Filing of Returns and Entry of Claim); Section 309 (Contents of Claims Entered), Section 310 (Property Included in Claims), Section 311 (Claims Become Absolute), Section 315 (Claims; Dockets; Satisfaction and Public Record Lists), Section 601 (Date of Sale), Section 602 (Notice of Sale), and Section 605 (Upset Sale Price), did create and manufacture counterfeited securities against Plaintiff's home/noncommercial property, which is not subject to taxation under Pennsylvania law. **See Exhibit J2 (Tax Claim Notice).**

86. On the 5th day of July 2022, Defendant revenue officer KAREN DUFFY, charged with the duty of keeping accounts and records acting in connection with her duties and her official capacity as the manager of the DELAWARE COUNTY TAX CLAIM BUREAU, and acting as an agent for Defendant COUNTY OF DELAWARE, acted under color of "Pennsylvania Real Estate Tax Sale Law": Section 301 (Taxes, a First Lien), Section 302 (Lien Entitlement), Section 303 (Property Subject to or Exempt from Claim), Section 304 (Tax Liens and Municipal Claims Divested by Sale), Section 306 (Return of Property and Delinquent Taxes), Section 307 (Filing Claims), Section 308 (Notice of Filing of Returns and Entry of Claim); Section 309 (Contents of Claims Entered), Section 310 (Property Included in Claims), Section 311 (Claims Become

Absolute), Section 315 (Claims; Dockets; Satisfaction and Public Record Lists), Section 601 (Date of Sale), Section 602 (Notice of Sale), and Section 605 (Upset Sale Price), did create and manufacture counterfeited securities against Plaintiff's home/noncommercial property, which is not subject to taxation under Pennsylvania law. **See Exhibit J3 (Tax Claim Notice).**

87. On or about October 2022, Defendant revenue officer KAREN DUFFY, charged with the duty of keeping accounts and records acting in connection with her duties and her official capacity as the manager of the DELAWARE COUNTY TAX CLAIM BUREAU, and acting as an agent for Defendant COUNTY OF DELAWARE, acted under color of "Pennsylvania Real Estate Tax Sale Law": Section 301 (Taxes, a First Lien), Section 302 (Lien Entitlement), Section 303 (Property Subject to or Exempt from Claim), Section 304 (Tax Liens and Municipal Claims Divested by Sale), Section 306 (Return of Property and Delinquent Taxes), Section 307 (Filing Claims), Section 308 (Notice of Filing of Returns and Entry of Claim); Section 309 (Contents of Claims Entered), Section 310 (Property Included in Claims), Section 311 (Claims Become Absolute), Section 315 (Claims; Dockets; Satisfaction and Public Record Lists), Section 601 (Date of Sale), Section 602 (Notice of Sale), and Section 605 (Upset Sale Price), did create and manufacture counterfeited securities against Plaintiff's home/noncommercial property, which is not subject to taxation under Pennsylvania law. **See Exhibit J4 (Tax Claim Notice).**

88. On or about March 2023, Defendant revenue officer KAREN DUFFY, charged with the duty of keeping accounts and records acting in connection with her duties and her official capacity as the manager of the DELAWARE COUNTY TAX CLAIM BUREAU, and acting as an agent for Defendant COUNTY OF DELAWARE, acted under color of "Pennsylvania Real Estate Tax Sale Law": Section 301 (Taxes, a First Lien), Section 302 (Lien Entitlement), Section 303 (Property Subject to or Exempt from Claim), Section 304 (Tax Liens and Municipal Claims Divested by Sale), Section 306 (Return of Property and Delinquent Taxes), Section 307 (Filing Claims), Section 308 (Notice of Filing of Returns and Entry of Claim); Section 309 (Contents of Claims Entered), Section 310 (Property Included in Claims), Section 311 (Claims Become Absolute), Section 315 (Claims; Dockets; Satisfaction and Public Record Lists), Section 601 (Date of Sale), Section 602 (Notice of Sale), and Section 605 (Upset Sale Price), did create and manufacture counterfeited securities against Plaintiff's home/noncommercial property, which is not subject to taxation under Pennsylvania law. **See Exhibit J5 (Tax Claim Notice).**

89. Defendant revenue officer, KAREN DUFFY, as a matter of custom and policy under color of authority created a false impression and fictitious “certificates of interest in property” as defined by Pennsylvania statute title 18 § 3922 (a) (1) (Theft by deception) and title 18 U.S.C. § 513 (c) (1) (3) (Securities of the States and private entities) and § 2311 (Securities) in the name of the DELAWARE COUNTY TAX CLAIM BUREAU for the benefit of the COUNTY OF DELAWARE, with the intent to deceive Plaintiff and others similarly situated and with the intent that it be so used as a security interest in the property owned by Plaintiff.

Fictitious Obligations

90. On or about April 2020, Defendant revenue officer KAREN DUFFY acting in connection with her duties and her official capacity as the manager of the DELAWARE COUNTY TAX CLAIM BUREAU, and an agent for Defendants COUNTY OF DELAWARE and DELAWARE COUNTY TAX CLAIM BUREAU, acting under color of “Pennsylvania Real Estate Tax Sale Law”: Section 301 (Taxes, a First Lien), Section 302 (Lien Entitlement), Section 303 (Property Subject to or Exempt from Claim), Section 304 (Tax Liens and Municipal Claims Divested by Sale), Section 306 (Return of Property and Delinquent Taxes), Section 307 (Filing Claims), Section 308 (Notice of Filing of Returns and Entry of Claim); Section 309 (Contents of Claims Entered), Section 310 (Property Included in Claims), Section 311 (Claims Become Absolute), Section 315 (Claims; Dockets; Satisfaction and Public Record Lists), Section 601 (Date of Sale), Section 602 (Notice of Sale), and Section 605 (Upset Sale Price), with the intent to defraud Plaintiff, a non-taxpayer, of his home/property, did print, process, and produce under color of Pennsylvania Real Estate Tax Sale Law, a counterfeit and fictitious instrument of tax claim for **\$5,711.68** through a scheme of taxation, to be an actual “Lien of taxes” (“financial instrument”, “legal document”) as defined by title 18 U.S.C. § 513 (c) (1) (3) against Plaintiff’s Property, which is not taxable by law, and issued under color of authority of the COUNTY OF DELAWARE, a political subdivision of the COMMONWEALTH OF PENNSYLVANIA. **See Exhibit J1 (Tax Claim Notice).**

91. On the 7th day of July 2021, Defendant revenue officer KAREN DUFFY acting in connection with her duties and her official capacity as the manager of the DELAWARE COUNTY TAX CLAIM BUREAU, and an agent for Defendants COUNTY OF DELAWARE and DELAWARE COUNTY TAX CLAIM BUREAU, acting under color of “Pennsylvania Real

Estate Tax Sale Law”: Section 301 (Taxes, a First Lien), Section 302 (Lien Entitlement), Section 303 (Property Subject to or Exempt from Claim), Section 304 (Tax Liens and Municipal Claims Divested by Sale), Section 306 (Return of Property and Delinquent Taxes), Section 307 (Filing Claims), Section 308 (Notice of Filing of Returns and Entry of Claim); Section 309 (Contents of Claims Entered), Section 310 (Property Included in Claims), Section 311 (Claims Become Absolute), Section 315 (Claims; Dockets; Satisfaction and Public Record Lists), Section 601 (Date of Sale), Section 602 (Notice of Sale), and Section 605 (Upset Sale Price), with the intent to defraud Plaintiff, a non-taxpayer, of his home/property, did print, process, and produce under color of Pennsylvania Real Estate Tax Sale Law, a counterfeit and fictitious instrument of tax claim for \$6,371.24 through a scheme of taxation, to be an actual “Lien of taxes” (“financial instrument”, “legal document”) as defined by title 18 U.S.C. § 513 (c) (1) (3) against Plaintiff’s Property, which is not taxable by law, and issued under color of authority of the COUNTY OF DELAWARE, a political subdivision of the COMMONWEALTH OF PENNSYLVANIA. **See Exhibit J2 (Tax Claim Notice).**

92. On the 5th day of July 2022, Defendant revenue officer KAREN DUFFY acting in connection with her duties and her official capacity as the manager of the DELAWARE COUNTY TAX CLAIM BUREAU, and an agent for Defendants COUNTY OF DELAWARE and DELAWARE COUNTY TAX CLAIM BUREAU, acting under color of “Pennsylvania Real Estate Tax Sale Law”: Section 301 (Taxes, a First Lien), Section 302 (Lien Entitlement), Section 303 (Property Subject to or Exempt from Claim), Section 304 (Tax Liens and Municipal Claims Divested by Sale), Section 306 (Return of Property and Delinquent Taxes), Section 307 (Filing Claims), Section 308 (Notice of Filing of Returns and Entry of Claim); Section 309 (Contents of Claims Entered), Section 310 (Property Included in Claims), Section 311 (Claims Become Absolute), Section 315 (Claims; Dockets; Satisfaction and Public Record Lists), Section 601 (Date of Sale), Section 602 (Notice of Sale), and Section 605 (Upset Sale Price), with the intent to defraud Plaintiff, a non-taxpayer, of his home/property, did print, process, and produce under color of Pennsylvania Real Estate Tax Sale Law, a counterfeit and fictitious instrument of tax claim for \$6,403.05 through a scheme of taxation, to be an actual “Lien of taxes” (“financial instrument”, “legal document”) as defined by title 18 U.S.C. § 513 (c) (1) (3) against Plaintiff’s Property, which is not taxable by law, and issued under color of authority of the COUNTY OF

DELAWARE, a political subdivision of the COMMONWEALTH OF PENNSYLVANIA. **See Exhibit J3 (Tax Claim Notice).**

93. On or about October 2022, Defendant revenue officer KAREN DUFFY acting in connection with her duties and her official capacity as the manager of the DELAWARE COUNTY TAX CLAIM BUREAU, and an agent for Defendants COUNTY OF DELAWARE and DELAWARE COUNTY TAX CLAIM BUREAU, acting under color of “Pennsylvania Real Estate Tax Sale Law”: Section 301 (Taxes, a First Lien), Section 302 (Lien Entitlement), Section 303 (Property Subject to or Exempt from Claim), Section 304 (Tax Liens and Municipal Claims Divested by Sale), Section 306 (Return of Property and Delinquent Taxes), Section 307 (Filing Claims), Section 308 (Notice of Filing of Returns and Entry of Claim); Section 309 (Contents of Claims Entered), Section 310 (Property Included in Claims), Section 311 (Claims Become Absolute), Section 315 (Claims; Dockets; Satisfaction and Public Record Lists), Section 601 (Date of Sale), Section 602 (Notice of Sale), and Section 605 (Upset Sale Price), with the intent to defraud Plaintiff, a non-taxpayer, of his home/property, did print, process, and produce under color of Pennsylvania Real Estate Tax Sale Law, a counterfeit and fictitious instrument of tax claim for \$5,644.83 through a scheme of taxation, to be an actual “Lien of taxes” (“financial instrument”, “legal document”) as defined by title 18 U.S.C. § 513 (c) (1) (3) against Plaintiff’s Property, which is not taxable by law, and issued under color of authority of the COUNTY OF DELAWARE, a political subdivision of the COMMONWEALTH OF PENNSYLVANIA. **See Exhibit J4 (Tax Claim Notice).**

94. On or about March 2023, Defendant revenue officer KAREN DUFFY acting in connection with her duties and her official capacity as the manager of the DELAWARE COUNTY TAX CLAIM BUREAU, and an agent for Defendants COUNTY OF DELAWARE and DELAWARE COUNTY TAX CLAIM BUREAU, acting under color of “Pennsylvania Real Estate Tax Sale Law”: Section 301 (Taxes, a First Lien), Section 302 (Lien Entitlement), Section 303 (Property Subject to or Exempt from Claim), Section 304 (Tax Liens and Municipal Claims Divested by Sale), Section 306 (Return of Property and Delinquent Taxes), Section 307 (Filing Claims), Section 308 (Notice of Filing of Returns and Entry of Claim); Section 309 (Contents of Claims Entered), Section 310 (Property Included in Claims), Section 311 (Claims Become Absolute), Section 315 (Claims; Dockets; Satisfaction and Public Record Lists), Section 601

(Date of Sale), Section 602 (Notice of Sale), and Section 605 (Upset Sale Price), with the intent to defraud Plaintiff, a non-taxpayer, of his home/property, did print, process, and produce under color of Pennsylvania Real Estate Tax Sale Law, a counterfeit and fictitious instrument of tax claim for \$5509.77 through a scheme of taxation, to be an actual “Lien of taxes” (“*financial instrument*”, “*legal document*”) as defined by title 18 U.S.C. § 513 (c) (1) (3) against Plaintiff’s Property, which is not taxable by law, and issued under color of authority of the COUNTY OF DELAWARE, a political subdivision of the COMMONWEALTH OF PENNSYLVANIA. **See Exhibit J5 (Tax Claim Notice).**

Violation of Clearly Established Law by KAREN DUFFY

95. Defendant KAREN DUFFY acting as the Manager of the DELAWARE COUNTY TAX CLAIM BUREAU and an agent for Defendant COUNTY OF DELAWARE, as a matter of custom and policy, manufactured counterfeit securities against Plaintiff’s property, in violation of the clearly established laws of the State of Pennsylvania Title 18 Pa. C.S.A. § 4114 (Securing execution of documents by deception), § 4911 (a) (1) (2) (Tampering with public records or information), Pennsylvania statute Title 70 Securities § 1-511 (a) (b) (c) (Criminal penalties), and the United States of America Title 18 U.S.C. § 513 (a) (b) (Securities of the States and private entities), Title 18 U.S.C. §1348 (2) (Securities and commodities fraud), see Title 15 U.S.C. 78o (d).

96. Defendant KAREN DUFFY’S demands for sums of money over \$1,000.00 dollars through fraudulent tax claim notices titled “Tax Claim” procured under color of tax statutes to be an actual security or other financial instrument issued under the authority of the COMMONWEALTH OF PENNSYLVANIA, with intent to obtain money and/or property from Plaintiff that revenue officer KAREN DUFFY was not authorized by law to receive, did so by means of false and fraudulent pretenses as defined by Title 18 U.S.C. § 514 (a) (1) (2) (3) (Fictitious obligations) and Title 18 U.S.C. § 1348 (Securities and commodities fraud), § 1346 (Scheme or Artifice to Defraud) and in violation of title 18 U.S.C. § 1341 (Frauds and Swindles), Title 18 U.S.C. § 872 (Extortion by officers or employees of the United States) and title 26

U.S.C. § 7214 (a) (1), (2) and (7) (Extortion/willful oppression under color of law and signing fraudulent certificates and statements).

Mail Fraud

97. Defendant revenue officer KAREN DUFFY as a matter of custom and policy manufactured and procured, for unlawful use, tax claim notices titled “Tax Claim Notice” through a scheme of taxation and a matter of policy to defraud Plaintiff, and in doing so, did place said instruments in a post office or authorized depository for mail matters addressed and passed to Plaintiff, a non-taxpayer, under color of “Pennsylvania Real Estate Tax Sale Law” (Sections 301, 302, 303, 304, 306, 307, 308, 309, 310, 311, 315, 601, 602, and 605), containing statements demanding greater sums of money than revenue officer KAREN DUFFY was authorized by law to receive, and for obtaining money and/or property from Plaintiff through fraudulent pretenses as defined by Title 18 U.S.C. § 1348 (Securities and commodities fraud), Title 18 U.S.C. § 1346 (Scheme or Artifice to Defraud), and in violation of Title 18 U.S.C. § 1341 (Frauds and Swindles).

Violation of Substantive Rights by KAREN DUFFY

98. The methods, standards, and policy employed by Defendant KAREN DUFFY, acting in her individual and official capacity as Manager for Defendant DELAWARE COUNTY TAX CLAIM BUREAU and an agent for Defendant COUNTY OF DELAWARE, in relation to Plaintiff’s property, which is not taxable by law, were illegal and non-uniform and any “Tax Claims” for the years 1977 thru 2023 were created under color of the Pennsylvania Real Estate Tax Sale Law (Sections 301, 302, 303, 304, 306, 307, 308, 309, 310, 311, 315, 601, 602, and 605), and Pennsylvania Statute Title 72 Taxation and Fiscal Affairs § 1401 (Liens of taxes, interest, penalties, and other accounts due to the commonwealth) and are illegal and void. **See Exhibits (Tax Claim Notice) J1, J2, J3, J4, J5.**

99. It is a fact that Defendant KAREN DUFFY’S infringement of Plaintiff’s Property rights and acts of official misconduct has impeded and oppressed Plaintiff’s substantive rights to peaceful possession and enjoyment of Plaintiff’s property ownership rights and Plaintiff’s

procedural due process rights pursuant to the Pennsylvania State Constitution Article I §1, § 9 and the Fourth, Fifth and Fourteenth Amendments of the United States Constitution.

100. It is a fact that Defendant, KAREN DUFFY, has breached her fiduciary duty to Plaintiff and the People of Pennsylvania similarly situated to Plaintiff, and did so under the color of statute, custom, and usage of state revenue codes.

DELAWARE COUNTY TAX CLAIM BUREAU

An agency of the Treasurer's Office of COUNTY OF DELAWARE

101. Defendant, DELAWARE COUNTY TAX CLAIM BUREAU, acting for The Department of Revenue of the COMMONWEALTH is an agency of the Treasurer's Office of the COUNTY OF DELAWARE, a political subdivision of the COMMONWEALTH of Pennsylvania, acting under authority of the Constitution of Pennsylvania, Article 8 Taxation and Finance (Tax Reform Code of 1971).

Due Process; Defined.

102. The guarantee of due process of law in Pennsylvania jurisprudence emanates from several provisions of the Declaration of Rights, particularly Article I, § 1, § 9, § 10, and § 11 of the Pennsylvania Constitution. These provisions enjoy a long history in the COMMONWEALTH, tracing their way back to historic documents, including the English Magna Charta. **See T. White, Constitution of Pennsylvania 114 (1907).**

"It has been a long-standing tenet of Pennsylvania jurisprudence that "the law of the land" in Article I, Section 9 is synonymous with "due process of law. "See, e.g., Commonwealth vs. Jackson, 457 Pa. 79, 319 A.2d 161 (1974); Craig vs. Kline, 65 Pa. 399, 413 (1870). Thus, we have held that the State Constitution is violated where the defendant is substantially denied an opportunity to present a defense." Commonwealth vs. Jester, 256 Pa. 441, 100 A. 993 (1917).

"As we have stated in the past, in attempting to shed light on the procedural face of due process: "while not capable of exact definition, the basic elements of procedural due process are adequate notice, opportunity to be heard, and the chance to defend oneself before a fair and impartial tribunal having jurisdiction of the case." Commonwealth vs. Thompson, 444 Pa. 312, 316, 281 A.2d 856, 858 (1971).

"This Court has recognized as well established the principle that "due process is fully applicable to adjudicative hearings involving substantial property rights" Soja vs. Pa. State Police, 500 Pa. 188, 193, 455 A.2d 613, 615 (1982).

Constitution of the Commonwealth of Pennsylvania Article 1 § 9. Rights of accused in criminal prosecutions

“In all criminal prosecutions the accused hath a right to be heard by himself and his counsel, to demand the nature and cause of the accusation against him, to be confronted with the witnesses against him, to have compulsory process for obtaining witnesses in his favor, and, in prosecutions by indictment or information, a speedy public trial by an impartial jury of the vicinage; he cannot be compelled to give evidence against himself, nor can he be deprived of his life, liberty or property, unless by the judgment of his peers or the law of the land. The use of a suppressed voluntary admission or voluntary confession to impeach the credibility of a person may be permitted and shall not be construed as compelling a person to give evidence against himself.”

Constitution of the Commonwealth of Pennsylvania Article 1 § 10. Initiation of criminal proceedings; twice in jeopardy; eminent domain

“No person shall, for the same offense, be twice put in jeopardy of life or limb; nor shall private property be taken or applied to public use, without authority of law and without just compensation being first made or secured.”

Constitution of the Commonwealth of Pennsylvania Article 1 §11. Courts to be open; suits against the Commonwealth

“All courts shall be open; and every man for an injury done him in his lands, goods, person or reputation shall have remedy by due course of law, and right and justice administered without sale, denial or delay Suits may be brought against the Commonwealth in such manner, in such courts and in such cases as the Legislature may by law direct.”

*“It is a fundamental provision of both our state and federal constitutions that no person shall be deprived of property except by the law of the land or due process of law. Without due process of law the right of private property cannot be said to exist. As said by Mr. Justice PITNEY in **Ochoa v. Hernandezy Morales, 230 U.S. 139, 161 (1912).***

*The principle, known to the common law before Magna Charta has been recognized since the Revolution as among the safest foundations of our constitutions. Whatever else may be uncertain about the definition of the term “due process of law” all authorities agree that it inhibits the taking of one man’s property and giving it to another, contrary to settled usages and modes of procedure, and without notice and opportunity for a hearing.” **Mullane vs. Central Hanover B.& T. Co., 339 U.S. 306 (1950).***

103. Even Article 8 § 1, of the Constitution of Pennsylvania, provides that, “All taxes shall be uniform, upon the same class of subjects, within the territorial limits of the authority levying the tax, and shall be levied and collected under general laws...”

Defendants Failure to follow the Rule of Law

104. Pennsylvania Statutes Title 72 Taxation and Fiscal Affairs § 1404 (Entry of tax liens; scire facias) and § 3343 (Scire facias to enforce liens) clearly sets the process for collecting taxes in accordance with Article I, § 9 and Article 8 § 1 of the Constitution of the COMMONWEALTH OF PENNSYLVANIA.

Pennsylvania Statutes Title 72 P.S. Taxation and Fiscal Affairs § 1404 (Entry of tax liens; scire facias)

The Department of Revenue may, at any time, transmit to the prothonotaries of the respective counties of the Commonwealth, to be by them entered of record, certified copies of all liens for State taxes, unpaid bonus, interest, and penalties, which may now exist, or hereafter arise, by virtue of any law of this Commonwealth, upon which record it shall be lawful for writs of scire facias to issue and be prosecuted to judgment and execution, in the same manner as such writs are ordinarily employed.

Pennsylvania Statutes Title 72 P.S. Taxation and Fiscal Affairs § 3343 (Scire facias to enforce liens)

In all cases where settlements for bonus or taxes have been or may hereafter be made in favor of the Commonwealth, and liens therefor are entered in any court of common pleas of any county, it shall be lawful for writs of scire facias to issue thereon and be prosecuted to judgment and execution, in the same manner as such writs are ordinarily employed.

105. Pennsylvania Statutes Title 72 Taxation and Fiscal Affairs § 1404 (Entry of tax liens; scire facias) clearly states that, “it shall be lawful for writs of ‘scire facias’ to issue and be prosecuted to judgment and execution in the same manner as such writs are ordinarily employed”, and Pennsylvania Statutes Title 72 P.S. Taxation and Fiscal Affairs § 3343 (Scire facias to enforce liens) clearly states that, “writs of scire facias to issue thereon and be prosecuted to judgment and execution, in the same manner as such writs are ordinarily employed.”

“Scire facias” (Black’s Law Dictionary 8th Edition)

A writ compelling the payment of a municipal claim out of the property to which municipal lien is attached.

““Scire facias” is a judicial writ, founded upon a record, and when brought to enforce the payment of money, it must be for a specific sum or perhaps, in addition, interest or exchange, as an incident to the debt.” Busch vs. Humphrey, 261 Ill. App. 467, 468 (Ill. App. Ct. 1931).

Suit For Taxes

106. Pennsylvania Statutes Title 72 Taxation and Fiscal Affairs § 7243 (a) (b) and (c) (Suit for taxes) and “Pennsylvania Tax Reform Code of 1971” § 243 (Suit for taxes), clearly set the process for collection of taxes after the writ of scire facias has been issued under Pennsylvania Statutes Title 72 § 1404 (Entry of tax liens and scire facias) § 3343 (Scire facias to enforce liens).

107. Pennsylvania Statutes Title 72 Taxation and Fiscal Affairs § 7243 (a) (Suit for taxes) states that, “*At any time within three years after any tax or any amount of tax shall be finally due and payable, the department may commence an action in the courts of this Commonwealth, of any state or of the United States, in the name of the Commonwealth of Pennsylvania, to collect the amount of tax due in the manner provided at law or in equity for the collection of ordinary debts*”.

Pennsylvania Statutes Title 72 P.S. Taxation and Fiscal Affairs § 7243. Suit for taxes

(a) Commencement. At any time within three years after any tax or any amount of tax shall be finally due and payable, the department may commence an action in the courts of this Commonwealth, of any state or of the United States, in the name of the Commonwealth of Pennsylvania, to collect the amount of tax due together with additions, interest, penalties and costs in the manner provided at law or in equity for the collection of ordinary debts.

108. Pennsylvania Statutes Title 72 Taxation and Fiscal Affairs § 7243 (b) (Suit for taxes) states that “The Attorney General shall prosecute the action” and that “the provisions of the Rules of Civil Procedure and the laws of this COMMONWEALTH relating to civil procedures and remedies shall, be available in such proceedings”.

Pennsylvania Statutes Title 72 P.S. Taxation and Fiscal Affairs § 7243. Suit for taxes

(b) Procedure. The Attorney General shall prosecute the action and, except as provided herein, the provisions of the Rules of Civil Procedure and the provisions of the laws of this Commonwealth relating to civil procedures and remedies shall, to the extent that they are applicable, be available in such proceedings.

109. Pennsylvania Statutes Title 72 Taxation and Fiscal Affairs § 7243 (c) (*Suit for taxes*) states that “provisions of this section are in addition to any process, remedy or procedure for the collection of taxes.”

Pennsylvania Statutes Title 72 P.S. Taxation and Fiscal Affairs § 7243. Suit for taxes

(c) Other Remedies. The provisions of this section are in addition to any process, remedy or procedure for the collection of taxes provided by this article or by the laws of this Commonwealth, and this section is neither limited by nor intended to limit any such process, remedy or procedure.

No Due Process

110. It is a fact that Defendant DELAWARE COUNTY TAX CLAIM BUREAU as an agency of the Treasurer's Office of the COUNTY OF DELAWARE, a political subdivision of the COMMONWEALTH OF PENNSYLVANIA, acting under authority of the Constitution of Pennsylvania Article 8 Taxation and Finance, failed to issue a writ of 'Scire facias' as mandated by Pennsylvania Statute Title 72 Taxation and Fiscal Affairs § 1404 (Entry of tax liens and scire facias) and § 3343 (Scire facias to enforce liens) pertaining to the collection of a purported ad valorem tax on the Plaintiff's non-commercial property.

111. It is a fact that Defendant DELAWARE COUNTY TAX CLAIM BUREAU failed to commence an action in the courts of the COMMONWEALTH of any state or of the United States, and in the name of the COMMONWEALTH OF PENNSYLVANIA under Pennsylvania Statutes Title 72 Taxation and Fiscal Affairs § 7243 (a) (Suit for taxes) and/or the "Tax Reform Code of 1971" Section 243 (Suit for taxes) pertaining to the collection of a purported ad valorem tax on Plaintiff's non-commercial property.

112. It is a fact that the court record of COUNTY OF DELAWARE is deficient of any action commenced by "The Attorney General" conducted within the Rules of Civil Procedure and the laws of the COMMONWEALTH, relating to any due process procedures under Pennsylvania Statutes Title 72 Taxation and Fiscal Affairs § 7243 (b) (Suit for taxes) and/or the "Tax Reform Code of 1971" Section 243 (Suit for taxes) in accordance with the Constitution of Pennsylvania Article 1 § 9 pertaining to the collection of a purported ad valorem tax on Plaintiff's non-commercial property which is not subject to taxation by law.

113. It is a fact that Pennsylvania Statutes Title 72 Taxation and Fiscal Affairs § 7243 (c) (Suit for taxes) states that "provisions of this section are in addition to any process, remedy or procedure for the collection of taxes provided by this article or by the laws of this COMMONWEALTH, and this section is neither limited by nor intended to limit any such

process, remedy or procedure” clearly stating that Defendant DELAWARE COUNTY TAX CLAIM BUREAU has to commence an action in the courts of the COMMONWEALTH, in addition to any process, remedy, or procedure for the collection of taxes provided by the laws of the COMMONWEALTH.

**Violation of Clearly Established Law
by Delaware County Tax Claim Bureau**

114. The methods, standards, and policies employed by Defendant DELAWARE COUNTY TAX CLAIM BUREAU, acting for the DEPARTMENT OF REVENUE of the COMMONWEALTH, used against Plaintiff’s property, which is not subject to taxation by law, are illegal and non-uniform, and any ad valorem tax assessments manufactured under color of Pennsylvania Statutes Title 72 § 5511.5a (Interim assessment) for the years 1977 through 2023 and the purported tax deeds/certificates that were created under color of Tax Statutes (Real Estate Tax Sale Law, Tax Reform Code of 1971) are illegal and void.

115. It is a fact that once per year between November 1977 through April 2023, Defendant DELAWARE COUNTY TAX CLAIM BUREAU, acting for the DEPARTMENT OF REVENUE of the COMMONWEALTH, under color of authority corresponded with Plaintiff and Plaintiff’s family as non-taxpayers, through United States Mail to collect an ad valorem tax, that Defendants, DELAWARE COUNTY TAX CLAIM BUREAU and KAREN DUFFY, were not authorized to collect under the Tax Reform Code of 1971, the Real Estate Tax Sale Law, and the laws of Pennsylvania, and did so in violation of Pennsylvania Statutes Title 18 Pa. C.S.A. Crimes and Offenses § 4114 (Securing execution of documents by deception), § 5301 (1) (2) (Official oppression), § 3921 (a) (Theft by unlawful taking).

116. Defendant DELAWARE COUNTY TAX CLAIM BUREAU under color of official capacity manufactured and procured, for unlawful use, ad valorem tax notices titled “Notice of Property Return” and “Notice of Public Sale” through a scheme of taxation and a matter of policy to defraud Plaintiff and in doing so did place said instruments in a post office or authorized depository for mail matters addressed to Plaintiff, a non-taxpayer, under color of Pennsylvania “Tax Reform Code of 1971” and the Pennsylvania “Real Estate Tax Sale Law”, containing a statement demanding greater sums of money and/or property from Plaintiff than Defendant, DELAWARE COUNTY TAX CLAIM BUREAU, acting for The Department of

Revenue of the COMMONWEALTH, was not authorized by law to receive pursuant to law, and did do so through false and fraudulent pretenses as defined by Title 18 U.S.C. § 1348 (Securities and commodities fraud), § 1346 (Scheme or Artifice to Defraud), and in violation of Title 18 U.S.C. § 1341 (Frauds and Swindles) and Title 26 U.S.C. § 7214 (1), (2) (extortion and willful oppression under color of law). **See Exhibits (Tax Claim Notice) J1, J2, J3, J4, J5.**

117. Defendant DELAWARE COUNTY TAX CLAIM BUREAU'S methods, standards, and polices are violative of Plaintiff's substantive rights to property ownership and procedural due process rights. Defendants acts of official misconduct violate clearly established laws of the United States of America Title 26 U.S.C. § 7214 (1), (2) and (7) (extortion and willful oppression under color of law and making and signing fraudulent certificate), Title 18 U.S.C. § 872 (extortion by officers or employees of the United States), Title 18 U.S.C. § 1963 (The Organized Crime Control Act (OCCA) (P.L. 91-452, 84 Stat. 922) 1970), Title 18 U.S.C. § 2073 (False reports of securities entries).

Violation of Substantive Rights by DELAWARE COUNTY TAX CLAIM BUREAU

118. It is a fact that the COUNTY OF DELAWARE Court record is clearly deficient of any action to collect a tax under Pennsylvania Statutes Title 72 Taxation and Fiscal Affairs § 7243 (a) (b) and (c) (Suit for taxes) and/or "Tax Reform Code of 1971" Section 243 (Suit for taxes) pertaining to the collection of a purported ad valorem tax on Plaintiff's non-commercial property.

119. It is a fact that Defendant DELAWARE COUNTY TAX CLAIM BUREAU'S infringement of Plaintiff's property rights, lack of due process, and acts of official misconduct as a matter of policy and custom as clearly stated herein, has violated Plaintiff's substantive rights to property ownership, peaceful possession and enjoyment of Plaintiff's property and Plaintiff's procedural due process rights, pursuant to the Constitution of Pennsylvania Article I § 1, § 9 and the Fourth, Fifth, and Fourteenth Amendments of the United States Constitution; in breach of their fiduciary duty to Plaintiff and the People of Pennsylvania, and Defendant did so under color of statute, custom, and usage of state revenue codes and color of official capacity.

"The guaranty of due process of law is one of the most important to be found in the Federal Constitution or any of the Amendments." Ulman vs. Mayor, etc. of Baltimore, 72 Md. 587, 20 A 141, affd 165 U.S. 719, 41 L Ed 1184, 17 S Ct 1001. "It has been described as the very essence of a scheme of ordered justice and it has been said that

without it, the right to private property could not be said to exist, in the sense in which it is known to our laws.” Ochoa vs. Hernandez Y Morales, 230 U.S. 139, 57 L Ed 1427, 33 S Ct 1033; Brock vs. North Carolina, 344 U.S. 424, 97 L Ed 456, 73 S Ct 349.

COUNTY OF DELAWARE

A political subdivision of the Commonwealth of Pennsylvania

Defendant COUNTY OF DELAWARE is a chartered political subdivision of the COMMONWEALTH OF PENNSYLVANIA acting under Article IX § 4 and §2 of the Pennsylvania State Constitution.

Illegal Deeds and Conversion

120. It is a fact that Defendant COUNTY OF DELAWARE through Defendant DELAWARE COUNTY TAX CLAIM BUREAU, acting for The Department of Revenue of the COMMONWEALTH, under color of authority and official capacity, (1) publicly advertised the sale of the Plaintiff’s property, starting at a price in the amount of non-adjudicated liens it created - under the color of, “Pennsylvania Real Estate Tax Sale Law” - Section 605 (Upset Sale Price); (2) in order to receive payment for Plaintiff’s property from a purchaser - under the color of the “Pennsylvania Real Estate Tax Sale Law” - Section 606 (Payments by Purchasers at Sales); in order to furnish the purchaser an illegally created Deed to Plaintiff’s property under color of “Pennsylvania Real Estate Tax Sale Law” - Section 608 (*Deed*), to financially benefit the COUNTY OF DELAWARE. **See Exhibits K1 (Sales Report for Plaintiff’s Property), K2 (Illegal Deed Sale Process).**

Section 605. “The bureau shall fix as the upset price to be realized at the sale of any property upon a claim absolute...”

Section 606. “The purchaser of any property at an upset sale shall pay to the bureau the entire purchase money on the date of the sale, no later than one (1) hour before the close of business or at such other time on said date as designated by the bureau.”

Section 608. “...it shall be the duty of the bureau to make to the said purchaser, his or their heirs or assigns a deed in fee simple for the property sold.”

Pennsylvania Statutes Title 72 Taxation and Fiscal Affairs § 5881. Deeds to purchasers

The county commissioners shall have power to execute and deliver any deeds necessary to render the redemptions authorized by this act effective.

“The state is without power to create a lien upon any property of a nonresident for income taxes except the very property from which the income proceeded; or, putting it in another way, that a lien for an income tax may not be imposed upon a non-resident’s unproductive property, nor upon any particular productive property beyond the amount of the tax upon the income that has proceeded from it”. **Shaffer vs. Carter, 252 U.S. 37 (1920)**.

121. Common sense and jurisprudence tell us that one must first own property before one can sell it!

“To convey a title the seller must himself have a title to the property which is the subject of the transfer.” **3 B. & C. 47; 3 Burr. 1516; 5 T. R. 683; 7 Bing. 284; 7 Taunt. 265, 278; 13 East, 509; Bouv. Inst. Index, h.t.** *“and for a deed, to be effective, there must be some right or interest owned by the grantor in the land at the time the deed was made.”* **Leidig vs. Hoopes, (Okla) 288 P2d 402; Phillips vs. Johnson, 202 Okla 645, 217 P2d 520.**

122. The Pennsylvania Supreme Court defines “conversion.”

“Conversion can be defined as a distinct act of dominion wrongfully exerted over another’s personal property in denial of or inconsistent with his title or rights therein, or in derogation, exclusion, or defiance of such title or rights, without the owner’s consent and without lawful justification. A conversion takes place where a person does such acts in reference to the personal property of another as amount, in view of the law, to the appropriation of the property to himself.” **Stevenson vs. Economy Bank of Ambridge, 413 Pa. 442, 197 A2d 721, 4 ALR3d 1450; Forsyth vs. Wells, 41 Pa. 291.**

“Conversion is a continuing tort, lasting as long as the person entitled to the use and possession of his property is deprived of it. It does not necessarily end when the original wrongdoer transfers physical possession to another. An agent or employee who, acting at the direction or command of his principal or employer, has converted or assisted in converting to the latter’s use the property of a third person, is liable to such third person for the loss thereby inflicted. He may not escape liability by reason of his status as agent or employee. Thus, an agent who takes the property of another without his consent, and delivers it to his principal, is guilty of a conversion, and he may be held liable although he acted in ignorance of the true owner’s title and in perfect good faith.” **First Nat. Bank vs. Goldberg, 340 Pa. 337, 17 A2d 377; Gunzburger vs. Rosenthal, 226 Pa. 300, 75 A2d 418; Winlack vs. Geist, 107 Pa. 297.**

123. The United States Supreme Court defines “conversion”.

“A person who purchases personal property from one not authorized to sell the same may be held liable for the conversion thereof, regardless of the fact that the purchaser was honestly mistaken or acted innocently, in good faith, and without knowledge of the seller’s lack of right to make the sale.” **Pine River Logging Co. vs. United States,**

186 U.S. 279, 46 L Ed. 1164, 22 S Ct 920 (superseded by statute on another point as stated in United States vs. Mitchell, 463 U.S. 206, 77 L Ed. 2d 580, 103 S Ct 2961).

124. It is a fact that Defendant COUNTY OF DELAWARE'S color of statute actions, to manufacture any type of deed/certificate to property that Defendant COUNTY OF DELAWARE does not own, and without right of title and ownership interest, and doing so while lacking all appearances of due process and the rule of law, clearly creates an unlawful conversion of Plaintiff's property and a cloud on Plaintiff's title.

125. It is a fact that for Plaintiff's non-commercial property, which is not taxable by law, Defendant COUNTY OF DELAWARE (1) did manufacture tax liens against Plaintiff's property under the color of Real Estate Tax Sale Law Section 301 (Taxes, a First Lien), (2) with intent to sell Plaintiff's property and financially benefit Defendants COUNTY OF DELAWARE, DELAWARE COUNTY TAX CLAIM BUREAU, and others not entitled thereto, under color of "Act of Jun. 30, 2021, P.L. 180, No. 33", (3) with intent to manufacture a new Deed for Plaintiff's property under color of Real Estate Tax Sale Law Section 608 (*Deed*), constituting "Theft" under Pennsylvania state law as defined by Pennsylvania Statutes Title 18 § 3922 (a) (1) (2) (Theft by deception) and pursuant to Pennsylvania Statutes Title 18 § 3921 (a) and (b) (Theft by unlawful taking).

"When the deed discloses upon its face that it is illegal, when it discloses upon its face that it is executed in violation of law, the law will not assist it. No statute of limitations can then be brought in to aid its validity". Redfield vs. Parks, 132 U.S. 239 (1889).

Similar decisions have been made in the cases of *Mason vs. Crowder, 85 Missouri, 526; Sheehy vs. Hinds, 27 Minnesota, 259; Cutler vs. Hurlbut, 29 Wisconsin, 152; Gomer vs. Chaffee, 6 Colorado, 314; Wofford vs. McKinna, 23 Texas, 36.*

Mail Fraud

126. It is a fact that between November 1977 through April 2023, once per year, Defendant COUNTY OF DELAWARE through Defendant DELAWARE COUNTY TAX CLAIM BUREAU, acting for the DEPARTMENT OF REVENUE of the COMMONWEALTH, under color of official capacity as Tax Collectors, corresponded with Plaintiff, a non-taxpayer, through the United States Mail, to collect an ad valorem tax Defendants were not authorized to collect under the laws of Pennsylvania.

127. It is a fact that between November 1977 through April 2023, once per year, Defendant, COUNTY OF DELAWARE through Defendant DELAWARE COUNTY TAX CLAIM BUREAU, acting for the DEPARTMENT OF REVENUE OF THE COMMONWEALTH, under color of official capacity as Tax Collectors, did manufacture and procured for false and fraudulent pretenses, ad valorem tax notices titled "Tax Claim Notice" and in doing so did place said instruments in a post office or authorized depository for mail matters addressed to Plaintiff; for obtaining money or property from the Plaintiff; through a scheme of taxation to defraud Plaintiff a non-taxpayer: containing a statement demanding greater sums of money than Defendant COUNTY OF DELAWARE was authorized by law to receive, under color of Pennsylvania Tax Reform Code of 1971 in violation of United States Code Title 18 U.S.C. § 1341 (Frauds and Swindles) and title 18 U.S.C. § 876 (Mailing threatening communications) as defined by title 18 U.S.C. § 1348 (Securities and commodities fraud), § 1346 (Scheme or Artifice to Defraud). **See Exhibits J1, J2, J3, J4, J5 (Tax Claim Notice); K1 (Sales Report for Plaintiff's Property), K2 (Illegal Deed Sale Process), Exhibit L1 (Official Sale Notice), M1, M2, M3, M4 (County Tax Bills).**

Violation of Substantive Rights by COUNTY OF DELAWARE

128. All Defendants are clearly threatening to deprive the Plaintiff of his home, which is not taxable by law, if he does not pay a commercial ad valorem tax on Plaintiff's non-commercial property! **See Exhibits J1, J2, J3, J4, J5 (Tax Claim Notice), K1 (Sales Report for Plaintiff's Property), L1 (Official Sale Notice).**

129. It is a fact that taxing Plaintiff's right to own, acquire, possess, protect, and enjoy property, pursuant to the Constitution of Pennsylvania Article I §1, as a matter of custom and policy, violates Plaintiff's substantive rights to property ownership in accordance with the Fourth, Fifth, and Fourteenth Amendments of the United States Constitution.

"However, since the right of property is a fundamental right, its protection, as well as its use, is one of the most important objects of government, a limitation imposed under this power without reason or necessity cannot be enforced." Pennsylvania Coal Co. vs. Mahon, 260 U.S. 393, 67 L Ed 322, 43 S Ct 158, 28 ALR 1321; Washington ex rel. Seattle Title Trust Co. vs. Roberge, 278 U.S. 116, 73 L Ed 210, 49 S Ct 50, 86 ALR 654.

“A state may not impose a charge for the enjoyment of a right granted by the federal constitution.” **Murdock vs. Penn.**, 319 U.S. 105 (1943).

“The individual, unlike the corporation, cannot be taxed for the mere privilege of existing. The corporation is an artificial entity which owes its existence and charter powers to the state, but the individual’s rights to live and own property are natural rights for the enjoyment of which an excise cannot be imposed.” **Redfield vs. Fisher**, 292 P 813, at 819 (1930).

130. It is a fact that Defendant, COUNTY OF DELAWARE’S unconstitutional use and perversion of the state revenue statutes and their failure to comply with the legislative intent as mandated by Pennsylvania Statutes Title 72 Taxation and Fiscal Affairs § 1401 (Liens of taxes, interest, penalties, and other accounts due to the commonwealth), § 7243 (a) (b) (c) (Suit for taxes), and Chapter 4 - Local Taxation, Sale of Lands for Taxes Title 72 § 5878c (Hearing and notice) violates Plaintiff’s substantive rights as a non-taxpayer to procedural due process pursuant to the Constitution of Pennsylvania Article I § 9 and the Fourth, Fifth, and Fourteenth Amendments of the United States Constitution.

“Abuse of Process” (Black’s Law Dictionary 6th Edition).

“The gist of an action for “abuse of process” is improper use or perversion of process after it has been issued.” **Publix Drug Co. vs. Breyer Ice Cream Co.**, 347 Pa. 346, 32 A.2d 413, 415.

“A malicious abuse of legal process occurs where the party employs it for some unlawful object, not the purpose which it is intended by the law to effect; in other words, a perversion of it.” **500 West 174 St vs. Vasquez**, 67 Misc.2d 993, 325 N.Y.S.2d 256,258.

“Abuse” (Black’s Law Dictionary 6th Edition). v. To make excessive or improper use of a thing, or to employ it in a manner contrary to the natural or legal rules for its use. To make an extravagant or excessive use, as to abuse one’s authority.

“The constitutional right to be heard is a basic aspect of the duty of government to follow a fair process of decision-making when it acts to deprive a person of his possessions. The purpose of this requirement is not only to ensure abstract fair play to the individual. Its purpose, more particularly, is to protect his use and possession of property from arbitrary encroachment to minimize substantively unfair or mistaken deprivations of property.” **Fuentes vs. Shevin**, 407 U.S. 67, 80 (1972).

131. It is a fact that Defendant, COUNTY OF DELAWARE’S color of statute action, to manufacture a tax claim/certificates on Plaintiff’s home/non-commercial property, which is not taxable by law, without right of title and ownership interest, and with intent to sell said instrument to be converted into a legal deed to financially benefit Defendants COUNTY OF

DELAWARE, DELAWARE COUNTY TAX CLAIM BUREAU, and others not entitled thereto, while lacking all appearances of due process and the rule of law, created an unlawful taking by conversion of Plaintiff's property, and a cloud on Plaintiff's title under color of state tax statutes; clearly violating Plaintiff's substantive rights to property ownership and due process, pursuant to the Constitution of Pennsylvania Article I § 1, § 9, § 10, § 11, and the Fourth, Fifth, and Fourteenth, Amendments of the United States Constitution.

"Where rights are acquired by a citizen under the existing law, there is no power in any branch of the government to take them away except by due process of law. The purpose of this clause is to exclude arbitrary power from every branch of the government. It has been asserted that the guaranty should be enforced even against persons assuming to act under the authority of the government. The guaranty is violated whenever any person, by virtue of public position under the federal or state government, deprives another of any right protected by that amendment. The guaranty may be violated by unfairness or corruption of officers in the performance of administrative functions." United States vs. Lee, 106 U.S. 196, 27 L Ed 171, 1 S Ct 240; Chicago, B. & Q. R. Co. vs. Chicago, 166 U.S. 226, 41 L Ed 979, 17 S Ct 581; Norris vs. Alabama, 294 U.S. 587, 79 L Ed 1074, 55 S Ct 579; Mooney vs. Holohan, 294 U.S. 103, 79 L Ed 791, 55 S Ct 340, 98 ALR 406, reh den 294 U.S. 732, 79 L Ed 1261, 55 S Ct 511.

Violation of Clearly Established Law by COUNTY OF DELAWARE

132. The methods, standards, and policy, employed by Defendant, COUNTY OF DELAWARE as a political subdivision of the COMMONWEALTH OF PENNSYLVANIA, acting under Article 9 § 4 and §2 of the Constitution of Pennsylvania, in relation to Plaintiff's home/non-commercial property, which is not taxable by law, were illegal and non-uniform and any interim ad valorem tax assessments for the years 1977 through 2023 were created under color of Pennsylvania Statute Title 72 § 5511.5a (Interim assessment) and are illegal and void.

133. It is a fact that the clearly established laws of the state of Pennsylvania and the United States of America are void of a procedure based in law or laws enacted by the legislature of the state of Pennsylvania, pursuant to the Constitution of Pennsylvania, that authorizes a governmental entity, state government employee (public servant), to collect an ad valorem tax on any property owned by the People as a matter of right for private use and non-commercial purposes, as defined by the Constitution of the COMMONWEALTH OF PENNSYLVANIA article 1 § 1.

Constitution of the Commonwealth of Pennsylvania Article 1 § 1. Inherent rights of mankind.

“All men are born equally free and independent, and have certain inherent and indefeasible rights, among which are those of enjoying and defending life and liberty, of acquiring, possessing and protecting property and reputation, and of pursuing their own happiness.”

“Ad valorem tax” (Black’s Law Dictionary 6th Edition).

“According to value. A tax levied on property or an article of commerce in proportion to its value, as determined by assessment or appraisal.” Callaway vs. City of Overland Park, 211 Kan. 646, 508 P.2d 902, 907.

AD VALOREM. According to the value. (Bouvier’s 1856, 6th Edition).

This Latin term is used in commerce in reference to certain duties, called ad valorem duties, which are levied on commodities at certain rates per centum on their value. See Duties; Imposts; **Act of Cong, of March 2, 1799, s. 61 of March 1, 1823 s. 5.**

“It has long been established that a State may not impose a penalty upon those who exercise a right guaranteed by the Constitution.” Frost vs. Railroad Commission of California, U.S. 583 (1926).

“The states cannot use their most characteristic powers to reach unconstitutional results.” Western Union Telegraph Co. vs. Kansas, 216 U.S. 1; Pullman Co. vs. Kansas, 216 U.S. 56; Western Union Telegraph Co. vs. Foster, 247 U.S. 105, 247 U.S. 114; Sioux Remedy Co. vs. Cope, 235 U.S. 197, 235 U.S. 203.

134. It is a fact that Defendant COUNTY OF DELAWARE, DELAWARE COUNTY TAX CLAIM BUREAU, and all named individual Defendants working in their official governmental capacity of employment as constitutional officers, who have a duty to know that their conduct is violative of Plaintiff’s rights, are attempting a theft of Plaintiff’s home through the falsification of governmental records/tax rolls, by creating fictitious financial instruments as security interests in property owned by the Plaintiff, in order to sell it and create a Deed to Plaintiff’s non-commercial property, under color of state tax procedures, as a matter of practice, custom, and policy, so that they can be used for obtaining money and/or property from Plaintiff; pertaining to the collection of a purported ad valorem tax, through false and fraudulent pretenses and the unconstitutional use of the state revenue statutes, while simulating a legal process under color of law is truly a criminal act. **See Exhibits J1, J2, J3, J4, J5 (Tax Claim Notice); K1 (Sales Report for Plaintiff’s Property), K2 (Illegal Deed Sale Process), Exhibit L1 (Official Sale Notice), M1, M2, M3, M4 (County Tax Bill).**

135. Transferring property from the lawful owner and title holder to possession of someone having no ownership or title to it, without due process of law, although it is done under the name

and form of a tax, it's unconstitutional to take property from one person and transfer it to another, and it's not an exercise of the taxing power.

"The courts may not create non statutory taxpayers for the purpose of applying the provisions of the Revenue Acts, since the statutory definition of "taxpayer" is exclusive." Commissioner of Internal Revenue v. Trustees of Lumber Inv. Ass'n, 100 F.2d 18 (1938).

136. Defendant, COUNTY OF DELAWARE, DELAWARE COUNTY TAX CLAIM BUREAU, and all named individual Defendants, working in their official governmental capacity of employment are acting under color of law and in breach of their fiduciary duty to Plaintiff and the People of Pennsylvania.

"The guaranty is violated whenever any person, by virtue of public position under the federal or state government, deprives another of any right protected by that amendment. The guaranty may be violated by unfairness or corruption of officers in the performance of administrative functions." Chicago, B. & Q. R. Co. vs. Chicago, 166 U.S. 226, 41 L Ed 979, 17 S Ct 581; Norris vs. Alabama. 294 U.S. 587. 79 L Ed 1074, 55 S Ct 579; Mooney vs. Holohan, 294 U.S. 103, 79 L Ed 791, 55 S Ct 340, 98 ALR 406, reh den 294 U.S. 732, 79 L Ed 1261, 55 S Ct 511.

"Such misuse of the law usually implies malice, because unlawful, willful acts are considered malicious by those whom these acts injure. Similarly, want of probable cause is not essential, because there can be no such thing as probable cause for a willful or intentional misuse of process for a wrongful or unlawful objective, or for an ulterior purpose not intended by the law." Psinakis vs. Psinakis, 221 F. 2d 418 (3rd Cir.1955).

DEMAND FOR EMPANELMENT OF GRAND JURY PRIMA FACIE EVIDENCE OF CRIMINAL ACTS BY DEFENDANTS

Plaintiff incorporates by reference the facts set forth above as if set forth herein full.

137. Plaintiff Alphonso Faggiolo is seeking compliance with Title 42 U.S.C. § 1987 (Prosecution of violation of certain laws) that authorizes and requires, at the expense of the United States, to institute prosecutions against all persons violating Title 18 U.S.C. § 241 and 242, Title 18 U.S.C. § 1964 (a) (b) (c) and § 1968 (Civil investigative demand) and to cause such persons to be arrested, and imprisoned or bailed, for trial before a Court of the United States or the Territorial court having cognizance of the offenses. **See Pub. Law 106-274, Sec. 4 (d), Sept. 22, 2000, 114 Stat. 804.**

138. Plaintiff is also seeking compliance with Title 18 U.S.C. § 3 and § 4, that makes it a crime to fail to report a crime to proper authorities, hereby states the following statement of facts:

139. Plaintiff as one of the sovereign people of the union state of Pennsylvania, has probable cause supported by the facts to believe, and therefore believes that Defendant COUNTY OF DELAWARE, a for profit chartered Corporation acting through Defendant DELAWARE COUNTY TAX CLAIM BUREAU, acting for the DEPARTMENT OF REVENUE for the COMMONWEALTH OF PENNSYLVANIA and its named employees, agents, and/or servants, through false and fraudulent pretenses as a matter of custom and policy, have conspired to commit a common law fraud and unlawful conversion upon Plaintiff's property, which is not taxable by the laws of Pennsylvania, while acting under color of Pennsylvania tax statutes, and are truly acting beyond the constitutional limitations of taxation set forth under article 1 § 8 clause 1 of the United States Constitution and the Constitution of the COMMONWEALTH OF PENNSYLVANIA Article 8 as evidenced by the facts stated herein. **See Exhibits J1, J2, J3, J4, J5 (Tax Claim Notice); K1 (Sales Report for Plaintiff's Property), K2 (Illegal Deed Sale Process), L1 (Official Sale Notice), M1, M2, M3, M4 (County Tax Bill).**

140. All actions complained of fall within conduct indictable under specific provisions of the Organized Crime Control Act (OCCA) (P.L. 91-452, 84 Stat. 922) 1970 federal laws (18 U.S.C. § 1962 et seq. 1970) specifically designed to punish criminal activity by business enterprises relating to counterfeiting, securities fraud, theft, embezzlement, obstruction of justice, racketeering, money laundering, etc.

141. The specific goal of RICO is to punish the use of an enterprise to engage in certain criminal activity. A person who uses an enterprise to engage in a pattern of racketeering activity may be convicted under the RICO criminal statute Title 8 U.S.C. § 1963 (a) (Criminal penalties). An enterprise is defined as "any individual, partnership, corporation, association, or other legal entity, and any union or group of individuals associated in fact, although not a legal entity."

142. It is a fact that all named individual Defendants acting in their official capacities as constitutional officers governed by the clearly established laws of the State of Pennsylvania as a matter of custom and policy, through a clear pattern of abuses and official condemnation are truly violating clearly established laws of the United States of America as defined by Title 18

U.S.C. § 1341 (Frauds and Swindles) in violation of title 18 U.S.C. § 1348 (Securities and commodities fraud), § 1346 (Scheme or Artifice to Defraud), Title 18 U.S.C. § 1343 (Fraud by wire, radio, or television), and including but not limited to; Title 18 U.S.C. § 1018 (False official certificates), Title 18 U.S.C. § 225 (Continuing financial crimes enterprise), Title 18 U.S.C. § 513 (c) (1) (3) (False securities), Title 18 U.S.C. § 514 (a) (1) (2) (3), (b) and (c) (Fictitious obligation), Title 18 U.S.C. § 872 (Extortion), Title 18 U.S.C. § 876 (Mailing threatening communications), Title 26 U.S.C. § 7214 (a) (1) (Willful oppression under color of law), Title 18 U.S.C. § 2071 (b) (Unlawfully falsifies records, books, documents, papers, or other things), Title 18 § 2073 (False entries and reports of moneys or securities), Title 18 U.S.C. § 1962 (a) (b) (c) and (d) (Prohibited activities), Title 18 U.S.C. § 241 (Conspiracy against rights), Title 18 U.S.C. § 242 (Deprivation of rights under color of law).

143. It is a fact that all named individual Defendant's unconstitutional use of the state revenue statutes and simulated legal processes are clearly being used to deprive the Plaintiff, Alphonso Faggiolo, and the people of Pennsylvania, of money and/or property without due process of law acting under color of state revenue statutes.

144. Wherefore, Defendant's practice, custom, and policy, of false entries and the fictitious classification of Plaintiff's property on their tax rolls, for the purpose of applying the Tax Reform Code of 1971 and the Pennsylvania Real Estate Tax Law Act of Jul. 7, 1947, P.L. 1368, No. 542, to manufacture a fictitious tax liens and tax certificates against Plaintiff's non-commercial property, to financially benefit all Defendants, is an act done under color of the Pennsylvania tax code/statutes, as a matter of custom and policy and is violative of Plaintiff's substantive rights to property ownership and procedural due process, guaranteed pursuant to the Constitution of Pennsylvania Article I §1, §9, §10, and §11, and the Fourth, Fifth and Fourteenth Amendments of the United States Constitution and have done so to wit:

COUNT ONE (1)
Violation of Civil and Substantive Rights While Acting Under
Color of Law 42 U.S.C. § 1983 - Title 18 U.S.C. § 242
Deprivation of rights under color of law by Defendant JOHN VAN ZELST
Plaintiff incorporates by reference the facts set forth above as if set forth herein full.

145. This cause of action is brought by Plaintiff, Alphonso Faggiolo, against Defendant COUNTY OF DELAWARE and its named individual employees, agents and/or servants namely, Defendant JOHN VAN ZELST for his color of imposition and unconstitutional application of an ad valorem tax scheme on Plaintiff's non-commercial property, which is not taxable by law, and the deprivation of Plaintiff's constitutional rights within the meaning of title 42 U.S.C. § 1983.

146. At all relevant times Plaintiff has a substantive right under the due process and equal protection clauses of the state and federal constitutions not to be deprived of his constitutionally protected interest in his property, pursuant to the Fifth and Fourteenth Amendments of the Constitution United States of America.

147. In every instance as set forth above Defendant JOHN VAN ZELST'S falsification and misclassification of Plaintiff's non-commercial property which is not taxable by the laws of Pennsylvania, was done as a matter of custom and policy to collect a commercial ad valorem tax to financially benefit Defendant, JOHN VAN ZELST, acting as the Delaware County Assessor that Defendants DELAWARE COUNTY TAX CLAIM BUREAU and COUNTY OF DELAWARE was not authorized to assess against Plaintiff's non-commercial property pursuant to the Constitution of Pennsylvania.

148. It is a fact that Plaintiff's property clearly has NO taxable business situs for county purposes within the state of Pennsylvania pursuant to the legislative intent of the Pennsylvania Statute Title 72 § 5020-1, Pennsylvania Tax Reform Code of 1971, Pennsylvania Real Estate Tax Sale Law, and pursuant to the limitations of taxation set forth in Article I, § 8 clause 1 of the United States Constitution.

149. In every instance as set forth above, Defendant JOHN VAN ZELST acting in his individual, official, and professional capacity, under color of authority, thru a clear and affirmative abuse of power with the intent to permanently deprive Plaintiff of his money and or home/property through a simulated legal process, while clothed with state authority and lacking all appearances of due process and the rule of law, violated Plaintiff's substantive rights under color tax statutes.

150. Defendant JOHN VAN ZELST'S falsification and misclassification of Plaintiff's property is violative of Plaintiff's substantive rights to property ownership and procedural due

process secured by the laws and the Constitution of Pennsylvania Article I §1, §9, §10 and §11; and the Fifth and Fourteenth Amendments of the United States Constitution.

151. Defendant JOHN VAN ZELST is clearly being trained as a matter of custom and policy by Defendants DELAWARE COUNTY TAX CLAIM BUREAU and COUNTY OF DELAWARE to believe that the Pennsylvania tax statutes apply to the premises of Plaintiff through an ad valorem tax on his non-commercial property.

152. Defendant JOHN VAN ZELST acted intentionally, or at least recklessly, in disregard of Plaintiff's constitutional rights. Defendant JOHN VAN ZELST, as a constitutional officer, had a duty to know or should have known that his conduct violated Plaintiff's constitutional rights.

153. Defendant JOHN VAN ZELST'S falsification and misclassification of Plaintiff's non-commercial property on the COUNTY OF DELAWARE assessment rolls did, in fact, cause the constitutional deprivations complained of herein.

154. Defendant COUNTY OF DELAWARE and its named employee, Defendant JOHN VAN ZELST'S practice of the falsification and misclassification of their tax rolls to financially benefit all Defendants is so widespread that it has gained the force of law as an official policy and custom of Defendants DELAWARE COUNTY TAX CLAIM BUREAU and COUNTY OF DELAWARE and was the moving force behind Plaintiff's deprivation of his property rights as secured to Plaintiff in accordance with the Constitution of Pennsylvania Article 1 §1 and the Fourteenth Amendments of the United States Constitution.

155. Defendant, JOHN VAN ZELST was acting under color of law, as an authorized agent of Defendant DELAWARE COUNTY TAX CLAIM BUREAU, while implementing the customs and policies of the Defendant COUNTY OF DELAWARE and did so under color of statute and usage of state revenue codes within the meaning of title 42 U.S.C. § 1983. **Estate of Macias vs. Lopez, 42 F. Supp.2d 957 (N.D. Cal. 1999).**

156. Defendant JOHN VAN ZELST'S misconduct of falsification and misclassification of the COUNTY OF DELAWARE tax rolls, as a matter of custom and policy, violates the clearly established laws of the State of Pennsylvania (Title 18 Pa. C.S.A. Crimes and Offenses) and the United States of America (Title 18 U.S.C.).

157. Defendant JOHN VAN ZELST'S practice, custom, and policy, has clearly violated Plaintiff's constitutional rights within the meaning of Title 42 U.S.C. § 1983.

158. It is a fact that Defendant JOHN VAN ZELST'S color of law actions and official misconduct toward Plaintiff has defrauded Plaintiff and deprived Plaintiff, Alphonso Faggiolo, of clearly established substantive rights and equal protection of the law as secured by the Constitution and laws of the State of Pennsylvania and the United States of America as set forth herein under Title 18 U.S.C. § 242 within the meaning of Title 42 U.S.C. § 1983.

COUNT TWO (2)

Violation of Civil and Substantive Rights While Acting Under Color of Law 42 U.S.C. § 1983 - title 18 U.S.C. § 242

Deprivation of rights under color of law by Defendant SUSAN BROCHET

Plaintiff incorporates by reference the facts set forth above as if set forth here in full.

159. This cause of action is brought by Plaintiff, Alphonso Faggiolo, against Defendant COUNTY OF DELAWARE and its named individual employees, agents and/or servants namely, Defendant SUSAN BROCHET for her color of imposition and unconstitutional application of an ad valorem tax scheme on Plaintiff's non-commercial property which is not taxable by law and deprivation of Plaintiff's constitutional rights within the meaning of title 42 U.S.C. § 1983.

160. At all relevant times Plaintiff has a right under the due process and equal protection clauses of the state and federal constitutions not to be deprived of his constitutionally protected interest in his property pursuant to the Fifth and Fourteenth Amendment of the Constitution United States of America.

161. In every instance as set forth above Defendant SUSAN BROCHET'S falsification and misclassification of Plaintiff's non-commercial property which is not taxable by the laws of Pennsylvania, but done as a matter of custom and policy to financially benefit Defendant DELAWARE COUNTY TAX CLAIM BUREAU to collect a commercial ad valorem tax that Defendant, SUSAN BROCHET, acting as the Tax Collector for Defendants DELAWARE COUNTY TAX CLAIM BUREAU and COUNTY OF DELAWARE is not authorized to collect against Plaintiff's non-commercial property pursuant to the Constitution of Pennsylvania.

162. It is a fact that Plaintiff's property clearly has no taxable business situs for county purposes within the state of Pennsylvania pursuant to the legislative intent of the Pennsylvania Statute Title 72 § 5020-1, Pennsylvania Tax Reform Code of 1971, Pennsylvania Real Estate Tax Sale Law, and pursuant to governmental limitations of taxation set forth in Article I, § 8 clause 1 of the United States Constitution.

163. Defendant SUSAN BROCHET'S policy of manufacturing counterfeit securities and fictitious obligations (Tax Bills) against Plaintiff's non-commercial property is violative of Plaintiff's substantive rights to property ownership and procedural due process secured by the laws and the Constitution of Pennsylvania Article I §1, §9, §10 and §11; and the Fifth and Fourteenth Amendments of the United States Constitution.

164. In every instance as set forth above, Defendant SUSAN BROCHET acted in her individual, official, and professional capacity, under color of authority, thru a clear and affirmative abuse of power with the intent to permanently deprive Plaintiff of his money and or home/property through a simulated legal process, to financially benefit all Defendants, while clothed with state authority and lacking all appearances of due process and the rule of law violated Plaintiff's rights under color of tax statutes.

165. Defendant SUSAN BROCHET is clearly being trained as a matter of custom and policy by Defendants DELAWARE COUNTY TAX CLAIM BUREAU and COUNTY OF DELAWARE to believe that the Pennsylvania tax statutes, through the use of an ad valorem tax, applies to the premises of Plaintiff's non-commercial property.

166. Defendant SUSAN BROCHET acted intentionally, or at least recklessly, in disregard of Plaintiff's constitutional rights. Defendant SUSAN BROCHET as a sworn constitutional officer of the State of Pennsylvania had a duty to know or should have known that her conduct violated Plaintiff's constitutional rights.

167. Defendant SUSAN BROCHET'S falsification and misclassification of Plaintiff's non-commercial property on the COUNTY OF DELAWARE tax rolls as a matter of custom and policy did, in fact, cause the constitutional deprivations complained of herein.

168. Defendant SUSAN BROCHET'S misconduct violates the clearly established laws of the State of Pennsylvania (Title 18 Pa. C.S.A. Crimes and Offenses) and the United States of America (Title 18 U.S.C.).

169. Defendant COUNTY OF DELAWARE and its named agent, Defendant SUSAN BROCHET'S practice of the falsification and misclassification of the People's property on its tax rolls, to financially benefit all Defendants, is so widespread that it has gained the force of law as an official policy and custom of Defendants DELAWARE COUNTY TAX CLAIM BUREAU and COUNTY OF DELAWARE and was the moving force behind Plaintiff's deprivation of his property rights as secured to Plaintiff in accordance with Constitution of Pennsylvania Article I §1 and the Fourteenth Amendment of the United States Constitution.

170. Defendant SUSAN BROCHET was acting under color of law, as an authorized agent of Defendant DELAWARE COUNTY TAX CLAIM BUREAU, while implementing the customs and polices of the Defendant COUNTY OF DELAWARE, and did so under color of statute and usage of state revenue codes within the meaning of Title 42 U.S.C. § 1983. *Estate of Macias vs. Lopez, 42 F. Supp.2d 957 (N.D. Cal. 1999)*.

171. Defendant SUSAN BROCHET'S practice, custom, and policy, has clearly violated Plaintiff's constitutional rights within the meaning of Title 42 U.S.C. § 1983.

172. It is a fact that Defendant SUSAN BROCHET'S color of law actions and official misconduct toward Plaintiff has defrauded Plaintiff and deprived Plaintiff, Alphonso Faggiolo, of clearly established substantive rights and equal protection of the law as secured by the Constitution and laws of the State of Pennsylvania and the United States of America, as set forth herein under Title 18 U.S.C. § 242 within the meaning of title 42 U.S.C. § 1983.

COUNT THREE (3)

**Violation of Civil and Substantive Rights While Acting Under
Color of Law 42 U.S.C. § 1983 - Title 18 U.S.C. § 242
Deprivation of rights under color of law by Defendant KAREN DUFFY
Plaintiff incorporates by reference the facts set forth above as if set forth herein full.**

173. This cause of action is brought by Plaintiff, Alphonso Faggiolo, against Defendant COUNTY OF DELAWARE and its named individual employees, agents, and/or servants, namely Defendant, KAREN DUFFY, for her color of imposition and unconstitutional application of an ad valorem tax scheme on Plaintiff's non-commercial property, which is NOT taxable by law, and deprivation of Plaintiff's constitutional rights within the meaning of title 42 U.S.C. § 1983.

174. At all relevant times Plaintiff has a right under the due process and equal protection clauses of the state and federal constitutions not to be deprived of his constitutionally protected interest in his property pursuant to the Fifth and Fourteenth Amendments of the Constitution of the United States of America.

175. In every instance as set forth above Defendant KAREN DUFFY'S falsification and misclassification of Plaintiff's non-commercial property, which is not taxable by the laws of Pennsylvania, was done as a matter of custom and policy to deprive Plaintiff of his property under color of a commercial ad valorem tax scheme that Defendant, KAREN DUFFY, acting as the Manager of the DELAWARE COUNTY TAX CLAIM BUREAU for Defendants DELAWARE COUNTY TAX CLAIM BUREAU and COUNTY OF DELAWARE was not authorized to assess and/or collect against Plaintiff's non-commercial property pursuant to the Constitution of Pennsylvania.

176. Defendant KAREN DUFFY'S falsification and misclassification of the Delaware County assessment roll as a practice, custom, and policy of Defendants DELAWARE COUNTY TAX CLAIM BUREAU and COUNTY OF DELAWARE was done for manufacturing counterfeit securities upon Plaintiff's non-commercial property to financially benefit Defendants DELAWARE COUNTY TAX CLAIM BUREAU and COUNTY OF DELAWARE.

177. Defendant KAREN DUFFY'S policy of manufacturing counterfeit securities and fictitious obligations (Tax Claims/Certificates) against Plaintiff's non-commercial property as a matter of custom and policy, is violative of Plaintiff's substantive rights to property ownership and procedural due process, secured by the laws and the Constitution of Pennsylvania Article I §1, §9, §10, §11; and the Fifth and Fourteenth Amendments of the United States Constitution.

178. In every instance as set forth above, Defendant KAREN DUFFY acted in her individual, official, and professional capacity, under color of authority, thru a clear and affirmative abuse of power with the intent to permanently deprive Plaintiff of his money and or home/property, through a simulated legal process to financially benefit all Defendants, while clothed with state authority and lacking all appearances of due process and the rule of law, violated Plaintiff's rights under color tax statutes.

179. It is a fact that Plaintiff's property clearly has no taxable business situs for county purposes within the state of Pennsylvania under the legislative intent of the Pennsylvania Statute Title 72 § 5020-1, Pennsylvania Tax Reform Code of 1971, Pennsylvania Real Estate Tax Sale Law, and pursuant to the governmental limitations of taxation set forth in article I, § 8 clause 1 of the United States Constitution.

"The power of the United States to tax is limited to persons, property, and business within their jurisdiction, as much as that of a state is limited to the same subjects within its jurisdiction." United States vs. Erie Ry. Co., 106 U.S. 327, 333, 1 S. Ct. 223 (1882).

180. It is a fact that Defendant KAREN DUFFY is clearly being trained as a matter of custom and policy by Defendants DELAWARE COUNTY TAX CLAIM BUREAU and COUNTY OF DELAWARE to believe that the Pennsylvania tax statutes, through an ad valorem tax, applies to the premises of Plaintiff's non-commercial property.

181. Defendant KAREN DUFFY acted intentionally, or at least recklessly, in disregard of Plaintiff's constitutional rights. Defendant KAREN DUFFY as a constitutional officer had a duty to know, or should have known, that her conduct violated Plaintiff's constitutional rights.

182. Defendant COUNTY OF DELAWARE and its named employee Defendant KAREN DUFFY'S practice of the falsification and misclassification of their tax rolls to financially benefit Defendants is so widespread that it has gained the force of law as an official policy and custom of Defendants DELAWARE COUNTY TAX CLAIM BUREAU and COUNTY OF DELAWARE and is the moving force behind Plaintiff's deprivation of his property rights as secured to Plaintiff in accordance with Constitution of Pennsylvania Article I §1 and the Fourteenth Amendments of the United States Constitution.

183. Defendant KAREN DUFFY was acting under color of law, as an authorized agent of Defendant DELAWARE COUNTY TAX CLAIM BUREAU, while implementing the customs and polices of the Defendant COUNTY OF DELAWARE and did so under color of statute and usage of state revenue codes within the meaning of title 42 U.S.C. § 1983. *Estate of Macias vs. Lopez, 42 F. Supp.2d 957 (N.D. Cal. 1999)*.

184. Defendant KAREN DUFFY'S misconduct violates the clearly established laws of the State of Pennsylvania (Title 18 Pa. C.S.A. Crimes and Offenses) and the United States of America (title 18 U.S.C.).

185. Defendant KAREN DUFFY'S practice, custom, and policy, has clearly violated Plaintiff's constitutional rights within the meaning of Title 42 U.S.C. § 1983.

186. It is a fact that Defendant KAREN DUFFY'S color of law actions and official misconduct toward Plaintiff has defrauded Plaintiff, and deprived Plaintiff, Alphonso Faggiolo, of clearly established substantive rights and equal protection of the law as secured by the Constitution and laws of the State of Pennsylvania and the United States of America, as set forth under Title 18 U.S.C. § 242 within the meaning of Title 42 U.S.C. § 1983.

COUNT FOUR (4)

Violation of Civil and Substantive Rights While Acting Under Color of Law 42 U.S.C. § 1983 - Title 18 U.S.C. § 242 Deprivation of rights under color of law DELAWARE COUNTY TAX CLAIM BUREAU.

Plaintiff incorporates by reference the facts set forth above as if set forth herein full

187. This cause of action is brought by Plaintiff, Alphonso Faggiolo, against Defendant COUNTY OF DELAWARE and its named individual employees, agents, and/or agencies, namely Defendant DELAWARE COUNTY TAX CLAIM BUREAU for their color of imposition and unconstitutional application of an ad valorem tax scheme on Plaintiff's non-commercial property, which is not taxable by law, and deprivation of Plaintiff's constitutional rights within the meaning of title 42 U.S.C. § 1983.

188. At all relevant times Plaintiff has a right under the due process and equal protection clauses of the state and federal constitutions not to be deprived of his constitutionally protected

interest in his property pursuant to the Fifth and Fourteenth Amendment of the Constitution of the United States of America.

189. The lack of an adequate response from the DELAWARE COUNTY ASSESSOR'S OFFICE acting at the time as agent for Defendant COUNTY OF DELAWARE and DELAWARE COUNTY TAX CLAIM BUREAU, to Plaintiff's public records request, filed in accordance with the Pennsylvania "Right-to-Know Law", requesting the Delaware County Assessor's Office to produce their authority to levy a commercial ad valorem property tax on Plaintiff's non-commercial property. The failure of the Manager of the DELAWARE COUNTY TAX CLAIM BUREAU, as supervisor, to seize all tax schemes upon Plaintiff's non-commercial property after their failure to provide an assessment as mandated by Pennsylvania Statutes Title 72 § 5020-402 (*Valuation of property*), § 5341.13, and Title 53 § 8811 (a), amounts to a reckless and callous indifference to the constitutional rights of property ownership as secured to Plaintiff in accordance with Constitution of Pennsylvania Article I §1 and the Fourteenth Amendment of the United States Constitution. *See Gutierrez-Rodriguez vs. Cartagena, 882 F.2d 553, 562 (1st Cir. 1989) and Howard vs. Adkison, 887 F.2d 134, 138 (8th Cir. 1989).*

190. The COUNTY OF DELAWARE Assessor's Office should have removed Plaintiff's property from the COUNTY OF DELAWARE tax rolls and ceased all taxing activity when they failed to provide an assessment as required by Pennsylvania Statutes Title 72 § 5020-402 (*Valuation of property*) and the Pennsylvania Tax Reform Code of 1971.

191. In every instance, as set forth above, Defendant COUNTY OF DELAWARE through Defendant DELAWARE COUNTY TAX CLAIM BUREAU acting for The Department of Revenue of the COMMONWEALTH under color of authority, official capacity, and to financially benefit Defendants, COUNTY OF DELAWARE and DELAWARE COUNTY TAX CLAIM BUREAU, manufactured a counterfeit tax bills, liens, and tax certificates under color of Pennsylvania Tax Reform Code of 1971, Pennsylvania Real Estate Tax Sale Law and "Act of Jun. 30, 2021, P.L. 180, No. 33" with intent to sell Plaintiff's home/non-commercial property with the intention to create a new deed for the buyer, while lacking all appearances of due process and the rule of law.

192. It is a fact that the COUNTY OF DELAWARE Court record is clearly deficient of any action to collect a tax under Pennsylvania Statutes Title 72 Taxation and Fiscal Affairs § 7243 (a)

(b) and (c) (Suit for taxes) and Tax Reform Code of 1971 Section 243 (Suit for taxes) pertaining to the collection of a purported ad valorem tax and sale of lands for taxes against Plaintiff's home/non-commercial property, which is not subject to taxation by law.

"The Fifth Amendment to the Federal Constitution prevents the Federal Government or its agencies from depriving any person of his property without due process of law. The Fourteenth Amendment to the Federal Constitution, and all the various state constitutions, prevent any action by a state which would accomplish such deprivation. These provisions securing defined property rights against invasion by state authority are limitations upon the lawmaking power of the legislature as well as upon the powers of the other departments of the state government." Buchanan vs. Warley, 245 U.S. 60, 62 L Ed 149, 38 S Ct 16; Telegraph Co. vs. Davenport, 97 U.S. 369, 24 L Ed 1047; Rees vs. Watertown, 86 U.S. 107, 22 L Ed 72.

193. In every instance as set forth above Defendant, DELAWARE COUNTY TAX CLAIM BUREAU'S infringement of Plaintiff's property rights, the lack of no due process and acts of official oppression as a matter of policy and custom to financially benefit all Defendants, has violated Plaintiff's substantive rights to property ownership, peaceful possession, and enjoyment of Plaintiff's property and Plaintiff's rights to the equal protection of the law, procedural due process, and the right to be free of governmental interference pursuant to the Constitution of Pennsylvania Article I § 1, § 9, and the Fifth and Fourteenth Amendments of the United States Constitution.

"Private property is owned and controlled by private individuals. There is no monetary or proprietary interest that a government at any level has in controlling property belonging to a private individual." Jones vs. Mayer Co., 392 U.S. 409 (1968).

194. Defendant DELAWARE COUNTY TAX CLAIM BUREAU and its named employee's practice, policy, and custom, of the falsification and misclassification of People's property on their tax rolls, and the breach of the People's due process rights, is so widespread that it has gained the force of law as an official policy and custom of Defendants DELAWARE COUNTY TAX CLAIM BUREAU and COUNTY OF DELAWARE and was the moving force behind Plaintiff's deprivation of his property rights as secured to the Plaintiff in accordance with the Constitution of Pennsylvania Article I §1, § 9, and the Fourteenth Amendment of the United States Constitution.

"So viewed, the prohibition against the deprivation of property without due process of law reflects the high value, embedded in our constitutional and political history,

that we place on a person's right to enjoy what is his, free of governmental interference." See Lynch vs. Household Finance Corp., 405 U.S. 538, 405 U.S. 552 (1972).

195. Defendant DELAWARE COUNTY TAX CLAIM BUREAU has breached its fiduciary duty to Plaintiff and the People of Pennsylvania under the color of statute, practice, custom, policy, usage, of state revenue codes and color of official capacity.

196. It is a fact that Defendant DELAWARE COUNTY TAX CLAIM BUREAU'S policies and customs, supervisor's inactions, acts of official oppression, failure to prevent or aid in preventing Plaintiff's rights violations, color of law actions toward Plaintiff, and Defendants failure to protect Plaintiff's procedural due process rights, has defrauded Plaintiff and deprived Plaintiff, Alphonso Faggiolo, of clearly established substantive rights and equal protection of the law as secured by the Constitution and laws of the State of Pennsylvania and the United States of America as set forth under Title 18 U.S.C. § 242 within the meaning of Title 42 U.S.C. § 1983.

COUNT FIVE (5)

Violation of Civil and Substantive Rights While Acting Under Color of Law 42 U.S.C. § 1983 - Title 18 U.S.C. § 242 Deprivation of rights under color of law COUNTY OF DELAWARE

Plaintiff incorporates by reference the facts set forth above as if set forth herein full.

197. This cause of action is brought by Plaintiff, Alphonse Nicholas Faggiolo, against Defendant COUNTY OF DELAWARE and its named individual employees, agents and/or agencies for their willful, wanton, malicious, and abusive conduct, under color of law that has deprived Plaintiff of constitutionally protected rights under the Fifth and Fourteenth Amendments of the United States Constitution within the meaning of title 42 U.S.C. § 1983.

198. It is a fact that Plaintiff's property clearly has no taxable business situs for county purposes within the COMMONWEALTH OF PENNSYLVANIA under the legislative intent of the Pennsylvania Statutes Title 72 § 5020 et seq., §5452 et seq., the Pennsylvania Tax Reform Code of 1971, the Pennsylvania Real Estate Tax Sale Law, and pursuant to the governmental limitations of taxation set forth in article I, § 8 clause 1 of the United States Constitution.

199. In every instance, as set forth above, Defendant COUNTY OF DELAWARE through Defendant DELAWARE COUNTY TAX CLAIM BUREAU, acting for The Department of Revenue of the COMMONWEALTH under color of authority and official capacity, manufactured a counterfeit bills, liens, and tax deed certificates, under color of Pennsylvania Tax Reform Code of 1971, Pennsylvania Real Estate Tax Sale Law, and “Act of Jun. 30, 2021, P.L. 180, No. 33”, against Plaintiff’s home/non-commercial property, which is not taxable by law with intent to sell Plaintiff’s property that Defendants do not own, with intent to deliver a new deed to the purchaser, to financially benefit Defendants COUNTY OF DELAWARE, DELAWARE COUNTY TAX CLAIM BUREAU, and others not entitled thereto constituting, “Theft” under Pennsylvania state law, as defined by Pennsylvania Statutes Title 18 § 3922 (a) (1) (2) (Theft by deception) and under Pennsylvania Statutes Title 18 § 3921 (a) and (b) (Theft by unlawful taking). See exhibit (M) (N) (O) and (P).

“To convey a title the seller must himself have a title to the property which is the subject of the transfer.” 3 B. & C. 47; 3 Burr. 1516; 5 T. R. 683; 7 Bing. 284; 7 Taunt. 265, 278; 13 East, 509; Bouv. Inst. Index, h.t. and “for a deed, to be effective, there must be some right or interest owned by the grantor in the land at the time the deed was made.” Leidig vs. Hoopes (Okla) 288 P2d 402; Phillips vs. Johnson, Okla 645, 217 P2d 520.

200. Defendant COUNTY OF DELAWARE’S actions through their conduct is a clear statement of Defendant’s practice, custom, and policy, that the Plaintiff cannot exercise his constitutional ownership right to peaceful enjoyment and possession of his property, and the right to be free of governmental interference as a matter of right pursuant to the Pennsylvania State Constitution Article I §1 unless, Plaintiff can pay a commercial ad valorem property tax upon Plaintiff’s non-commercial property.

201. Defendant, COUNTY OF DELAWARE through Defendant DELAWARE COUNTY TAX CLAIM BUREAU acting for The Department of Revenue of the COMMONWEALTH OF PENNSYLVANIA; has a policy, custom, and practice, of levying an ad valorem tax on Plaintiff’s right to own, acquire, possess, protect, and enjoy property, pursuant to the Constitution of Pennsylvania Article I §1 with no evidence that Plaintiff is a taxpayer by statutory definition, conducting any commerce producing activity receiving “taxable income” with his land or income because of real property, within the scope of article I, § 8 clause 1 of the United States Constitution, and article 8 of the Constitution of Pennsylvania under the Pennsylvania Tax

Reform Code of 1971 Section 401 (3) as defined by Pennsylvania Statute Title 72 § 7401 (3), clearly violates Plaintiff's substantive rights to property ownership in accordance with the Fifth and Fourteenth Amendments of the United States Constitution.

““Property” is more than just the physical thing the land, the bricks, the mortar it is also the sum of all the rights and powers incident to ownership of the physical thing. It is the tangible and the intangible. Property is composed of constituent elements and of these elements the right to use the physical thing to the exclusion of others is the most essential and beneficial. Without this right all other elements would be of little value.” Hickman vs. Commissioner, 195 U.S. 3301,336(1984).

202. It is a fact that the Delaware County Court record is clearly deficient of any action to collect a tax under Pennsylvania Statutes Title 72 Taxation and Fiscal Affairs § 7243 (a) (b) and (c) (Suit for taxes) and Pennsylvania Tax Reform Code of 1971 Section 243 (Suit for Taxes) pertaining to the collection of a purported ad valorem tax and sale of lands for taxes on Plaintiff's home/non-commercial property which is not subject to taxation by law.

“Where rights are acquired by a citizen under the existing law, there is no power in any branch of the government to take them away except by due process of law. The purpose of this clause is to exclude arbitrary power from every branch of the government. It has been asserted that the guaranty should be enforced even against persons assuming to act under the authority of the government. The guaranty is violated whenever any person, by virtue of public position under the federal or state government, deprives another of any right protected by that amendment. The guaranty may be violated by unfairness or corruption of officers in the performance of administrative functions.” United States vs. Lee, 106 U.S. 196, 27 L Ed 171,1 S Ct 240; Chicago, B. & Q. R. Co. vs. Chicago, 166 U.S. 226, 41 L Ed 979, 17 S Ct 581; Norris vs. Alabama, 294 U.S. 587, 79 L Ed 1074, 55 S Ct 579; Mooney vs. Holohan, 294 U.S. 103, 79 L Ed 791, 55 S Ct 340, 195 ALR 406, reh den 294 U.S. 732, 79 L Ed 1261, 55 S Ct 511.

203. It is a fact that Defendant COUNTY OF DELAWARE and its named employees, without a lawful assessment or a return filed by Plaintiff and no right of title or ownership interest in Plaintiff's property and/or adequate evidence of statutory authority, manufactured a counterfeit bills, lines, and tax certificates, under color of law, to financially benefit Defendants in violation of the clearly established laws of the State of Pennsylvania (Title 18 Pa. C.S.A. Crimes and Offenses) and the United States of America (Title 18 U.S.C.), pertaining to Plaintiff's non-commercial property, with the intent to permanently deprive Plaintiff of his home through a simulated legal process while clothed with state authority.

204. Defendant COUNTY OF DELAWARE and its named employee's practice, custom, and policy, of levying a commercial ad valorem property tax on the People's right to own, acquire, possess, protect, and enjoy property, through the falsification and misclassification of their tax rolls, to manufacture fictitious obligations and counterfeit bills, liens, and tax deed certificates, while directly breaching the People's due process rights to complete their tax scheme, is so widespread that it has gained the force of law, as an official policy and custom of Defendants COUNTY OF DELAWARE said policy and custom of abuse and misuse of the state tax code was the moving force behind Plaintiff's deprivation of his property rights, as secured to Plaintiff in accordance with Constitution of Pennsylvania Article I §1, § 9, and the Fifth and Fourteenth Amendments of the United States Constitution.

205. It is a fact that Defendant COUNTY OF DELAWARE'S policies, customs, supervisor's inactions, failure to prevent Plaintiff's rights violations, color of law actions, official misconduct toward Plaintiff, and Defendants failure to protect Plaintiff's procedural due process rights, has defrauded Plaintiff and deprived Plaintiff, Alphonso Faggiolo, of clearly established substantive rights and equal protection of the law, as secured by the Constitution and laws of the State of Pennsylvania and the United States of America as set forth under Title 18 U.S.C. § 242, within the meaning of title 42 U.S.C. § 1983.

COUNT SIX (6)
Conspiracy to interfere with civil rights
42 U.S.C. § 1985 - Title 18 U.S.C. § 241
Conspiracy against rights - All Defendants.

Plaintiff incorporates by reference the facts set forth above as if set forth herein full.

206. This cause of action is brought by Plaintiff, Alphonso Faggiolo, against Defendant COUNTY OF DELAWARE and its named individual employees, agents, and/or agencies, for their conspiratorial and abusive conduct done under color of law, that has deprived Plaintiff of constitutionally protected rights under the Fifth and Fourteenth Amendments of the United States Constitution, within the meaning of Title 42 U.S.C. § 1985.

207. It is a fact that Defendant COUNTY OF DELAWARE and its named individual employees, agents, and/or agencies have conspired against the premises of the Plaintiff to

commit a common law fraud and unlawful conversion upon Plaintiff's property under color of law.

208. The misconduct of all the individual Defendants acting as employees of Defendant COUNTY OF DELAWARE, a political subdivision of the COMMONWEALTH OF PENNSYLVANIA has led Plaintiff, a reasonable man with reasonable intelligence, to believe that a conspiratorial purpose exists in the COUNTY OF DELAWARE, Pennsylvania, to directly deprive Plaintiff and all classes of persons and People (homeowners) of the equal protection of the laws and their substantive rights to acquire, possess, own, protect, and enjoy, what is his, free of governmental interference pursuant to the Constitution of Pennsylvania Article 1 § 1 and the Fifth and Fourteenth Amendments of the U.S. Constitution, through their abuse and misuse of the Pennsylvania Tax Reform Code of 1971, the Pennsylvania Real Estate Tax Sale Law, "Act of Jun. 30, 2021, P.L. 180, No. 33" , and Pennsylvania Statutes Title 72 § 5020 et seq. and §5452 et seq.

"If the Right is one guaranteed by the Constitution, it must be sacred from state taxation." Crandall vs. State of Nevada, 201U.S. 35 (1867).

209. It is a fact that all individual Defendants as a matter of practice, custom, and policy, are working in concert with each other under color of constitutional authority pursuant to Article 8 (Taxation and Finance) of the Constitution of the COMMONWEALTH OF PENNSYLVANIA, through an unconstitutional application of the Pennsylvania Tax Reform Code of 1971, Pennsylvania Real Estate Tax Sale Law, "Act of Jun. 30, 2021, P.L. 180, No. 33", and have created false entries and a fictitious classification of Plaintiff's non-commercial property as residential real estate under color of Pennsylvania Statutes Title 72 § 5020 et seq., Pennsylvania Statutes Title 72 § 5452 et seq., and Pennsylvania statutes Title 72 § 5341.13 (a) (b) (c) (d) (*Assessment at actual value*), with intent to create a false "Assessment at actual value" and a fictitious taxable situs of Plaintiff's home under color of COMMONWEALTH revenue laws.

210. Inspection of the COUNTY OF DELAWARE public records clearly evidences that Defendant COUNTY OF DELAWARE'S unconstitutional application and misuse of the state revenue codes/statutes as applied to the People's homes (non-commercial property) appears to be occurring upon tens of thousands of properties similarly situated in the COUNTY OF

DELAWARE as Plaintiff's home, to financially benefit Defendants. Such conduct amounts to a policy indifference to Plaintiff's constitutionally protected rights to property ownership.

211. It is a fact that all individual Defendants are CLEARLY NOT acting within the legislative intent of the Pennsylvania Tax Reform Code of 1971 and the Pennsylvania Real Estate Tax Sale Law.

212. It is a fact that Defendant COUNTY OF DELAWARE and its named individual employees, agents, and/or agencies have willfully and purposely misinformed Plaintiff and others with print and by wire to believe that Plaintiff is a taxpayer by statutory definition and has a duty or a legal responsibility to pay an ad valorem tax to Defendant COUNTY OF DELAWARE under Pennsylvania Statutes Title 72 "Taxation and Fiscal Affairs."

213. It is a fact that Defendant COUNTY OF DELAWARE and its named individual employees, agents and/or agencies have willfully and purposely misinformed Plaintiff and others with print and by wire to believe that Plaintiff has a duty to pay a tax on Plaintiff's right to own property under color of the Pennsylvania Tax Reform Code of 1971, to financially benefit Defendants.

214. The conspiratorial purpose is financial. See ALL exhibits.

215. Defendants promote their customs and polices thru print, mail, and by wire.

216. All individual Defendants named are clearly being trained as a matter of custom and policy by Defendants DELAWARE COUNTY TAX CLAIM BUREAU and COUNTY OF DELAWARE that the Pennsylvania tax statutes, through an ad valorem tax applies to the People's homes (non-commercial property) which the People own and use as a matter of right, for private use, pursuant to the Pennsylvania State Constitution Article 1 §1.

"The individual, unlike the corporation, cannot be taxed for the mere privilege of existing... the individual's rights to live and own property are natural rights for the enjoyment of which an excise cannot be imposed." Redfield vs. Fisher, 292 P 813, at 819 (1930).

There is no monetary or proprietary interest that a government at any level has in controlling property belonging to a private individual." Jones vs. Mayer Co., 392 U.S. 409 (1968).

217. Defendant COUNTY OF DELAWARE did feloniously and against the will of Plaintiff, Alphonso Faggiolo, under color of law, statute, ordinance, regulation, and custom, willfully conspired to defraud Plaintiff of equal protection of the law and in doing so oppressed Plaintiff in the free exercise and enjoyment of Plaintiff's right to be secure in his person, premises, houses, papers, to enjoy and defend life and liberty, to pursue happiness and to acquire, possess, and protect property, free of governmental interference as secured to Plaintiff by the Constitution and laws of the State of Pennsylvania and the United States of America as set forth under Title 18 U.S.C. § 241 within the meaning of title 42 U.S.C. § 1985.

COUNT SEVEN (7)
Action for Neglect to Prevent
While Acting Under Color of Law 42 U.S.C. § 1986
Action for Neglect to Prevent by - All Defendants.

Plaintiff incorporates by reference the facts set forth above as if set forth herein full.

218. This cause of action is brought by Plaintiff, Alphonso Faggiolo, against all Defendants named for their willful, wanton, malicious, and abusive, conduct under color of law and for their negligence's and failure to prevent or aid in preventing the deprivation of Plaintiff's constitutionally protected rights under the Fifth and Fourteenth Amendments of the United States Constitution within the meaning of Title 42 U.S.C. § 1986.

219. The Delaware County Assessor's Office acting at the time as an agent for Defendants, DELAWARE COUNTY TAX CLAIM BUREAU and COUNTY OF DELAWARE as acting supervisors of Delaware County Assessor's Office, should have removed Plaintiff's non-commercial property from the County of Delaware tax rolls and ceased all taxing activity when they failed and neglected to provide an assessment and a tax return as required by the Pennsylvania Tax Reform Code of 1971.

220. It is a fact that all Defendants acted with a reckless indifference to the protected federal rights of Plaintiff, Alphonso Faggiolo, when Defendant, DELAWARE COUNTY TAX CLAIM BUREAU engaged in conduct with a callous disregard for whether the conduct violates Plaintiff's protected federal rights. *Howard vs. Adkison, 887 F.2d 134, 138 (8th Cir. 1989).*

221. The wrongs inflicted upon Plaintiff by reasonable diligence could have been prevented by Defendant COUNTY OF DELAWARE if the individual Defendants were being supervised and trained pursuant to the Constitution of Pennsylvania and the Pennsylvania Tax Reform Code of 1971 and the Pennsylvania Real Estate Tax Sale Law.

222. It is a fact that Plaintiff's deprivation was caused by Defendant COUNTY OF DELAWARE'S official custom, policy, and practice, of the political subdivision of the COMMONWEALTH OF PENNSYLVANIA, and not as the result of aberrant behavior by rogue employees.

223. At all relevant times Plaintiff has the right under the due process and equal protection clauses of the state and federal constitutions to be free of governmental interference and not to be deprived of his constitutionally protected interest in his property pursuant to the Fifth and Fourteenth Amendment of the Constitution of the United States of America.

224. It is a fact that all Defendants through supervisor's inactions and clear failure to prevent or aid in preventing Plaintiff's rights, violated Plaintiff's substantive rights! Defendant's color of law actions and official misconduct toward Plaintiff to financially benefit all Defendants and Defendants failure to protect Plaintiff's procedural due process rights has defrauded Plaintiff and deprived Plaintiff, Alphonso Faggiolo, of clearly established substantive rights and equal protection of the law secured by the Constitution and laws of the State of Pennsylvania and the United States of America within the meaning of Title 42 U.S.C. § 1986.

COUNT EIGHT (8)

Property Rights of Citizens 42 U.S.C. § 1982

Deprivation of Property rights under color of law - All Defendants.

Plaintiff incorporates by reference the facts set forth above as if set forth herein full.

225. This cause of action is brought by Plaintiff, Alphonso Faggiolo, against all Defendants named for their color of law action and their negligence and failure to prevent or aid in preventing the deprivation of Plaintiff's constitutionally protected rights under the Fifth and Fourteenth Amendments of the United States Constitution to inherit, purchase, sell, hold, and convey, real and personal property within the meaning of Title 42 U.S.C. § 1982.

226. The crucial language for our purposes is the clear words as written in plain English which guaranteed all citizens “the same right, in every State and Territory in the United States,”... “to inherit, purchase, lease, sell, hold, and convey real and personal property”... “as is enjoyed by white citizens” the Congress that passed the Civil Rights Act of 1866, it was clear that the right to do these things might be infringed not only by “State or local law” but also by “custom, or prejudice” as stated in the *United States Supreme Court case Jones vs. Mayer Co.*

“Thus, when Congress provided in 42 U.S.C. § 1982 of the Civil Rights Act that the right to purchase and lease property was to be enjoyed equally throughout the United States by Negro and white citizens alike, it plainly meant to secure that right against interference from any source whatever, whether governmental or private.” Jones vs. Mayer Co., 392 U.S. 409 (1968).

227. Defendants have clearly threatened Plaintiff the bona fide owner, that failure to pay their frivolous and fictitious ad valorem taxes would cause deprivation of Plaintiff’s right to possession of his home/property.

228. Defendants practice and course of conduct to subvert Plaintiff’s rights to possession of his property and abuse the Constitution of Pennsylvania, the Pennsylvania Tax Reform Code of 1971, and the Pennsylvania Real Estate Tax Sale Law, beyond the limitations and scope of the legislative intent; to manufacture counterfeit securities and fictitious obligations against Plaintiff’s non-commercial property, and then as a matter of practice, custom and policy, threaten to sell Plaintiff’s property through their fictitious tax deed/certificates, that Defendants created under color of law for Defendants financial gain, to deprive Plaintiff of his home, is violative of clearly established law Title 15 U.S.C. (Securities Exchange Act of 1934); Title 18 U.S.C. § 1962 (a) (b) (c) and (d) (Organized Crime Control Act, RICO criminal statute).

229. Defendants practice and course of conduct of manufacturing a fictitious and counterfeit bills, liens, tax deed certificates against Plaintiff’s non-commercial property, with no title or ownership interest in Plaintiff’s property and/or adequate evidence of statutory authority to sell property they do not own without due process of law, to financially benefit Defendants, is a cloud on Plaintiff’s property created under color of an ad valorem tax scheme implemented by Defendants violating 42 U.S.C. § 1982, within the meaning of Title 42 U.S.C. § 1983, and a direct violation of Plaintiff’s constitutional rights to property ownership and procedural due

process as a “white citizen” secured by the laws and the Constitution of Pennsylvania Article I §1, §9, §10 and §11; and the Fifth and Fourteenth Amendments of the United States Constitution.

230. It is a fact that Defendants practice, custom, policy, and color of law actions, against Plaintiff’s property is violative of Plaintiff’s substantive rights to inherit, purchase, lease, sell, hold, and convey, real and personal property, free from governmental interference within the meaning of Title 42 U.S.C. § 1982.

CONCLUSION

Plaintiff incorporates by reference the facts set forth above as if set forth herein full.

231. It is a fact that no evidence exists on the COUNTY OF DELAWARE public records that Plaintiff, Alphonso Faggiolo, is a “taxpayer”, “franchise”, or a “taxable resident/inhabitant”, exercising any taxable privileges; organized and incorporated under the statutes of the COMMONWEALTH liable to taxation within the COMMONWEALTH as defined by Pennsylvania Statute Title 72 §7201 (n), §7301 (w), and the Pennsylvania Code 61 § 153.1 (a) and § 155.1 (a).

*“A person liable for a tax is a person subject to a tax and comes squarely within the definition of a taxpayer in the statute.” **Houston Street Corp. vs. Commissioner, 84 F.2d 821, 822 (5th Cir. 1936).***

232. It is a fact that Plaintiff, Alphonso Faggiolo, has no knowledge or evidence of any known duty or legal responsibility to perform any obligations or pay any ad valorem “taxes” to the COMMONWEALTH OF PENNSYLVANIA, its political subdivisions, or any of the individual Defendants acting in their individual and/or official capacities named for exercising Plaintiff’s substantive right to own and enjoy his property.

*“The individual may stand upon his constitutional rights as a citizen. He owes no duty to the State, since he receives nothing therefrom, beyond the protection of his life and property. He owes nothing to the public so long as he does not trespass upon their rights.” **Hale vs. Henkel, 201 U.S. 43 at 47 (1905).***

*“... the individuals’ rights to live and own property are natural rights for the enjoyment of which an excise cannot be imposed.” **Redfield vs. Fisher, 292 P. 813, 135 Or. 180, 294 P. 461, 73 ALR TIT***

“If the right is one guaranteed by the Constitution, it must be as sacred from State taxation.” Crandall vs. State of Nevada, 73 U.S. 35 (1867).

“... the power to tax is so far limited that it cannot be used to impair or destroy rights that are given or secured by the supreme law of the land.” Connolly vs. Union Sewer Pipe Co., 184 U.S. 540, 563 (1902).

“The common-law concept of property is the right of any person to possess, use, enjoy, and dispose of a thing.” Willcox vs. Penn Mut. Life Ins. Co., 357 Pa. 581, 55 A2d 521, 174 ALR 220.

233. It is a fact that Plaintiff, Alphonso Faggiolo, is not a taxpayer by any stretch of the legal definition!

234. It is a fact that Defendants have clouded Plaintiff’s property through an unconstitutional application of the tax statutes causing multiple constitutional deprivations of Plaintiff’s property rights and oppressing Plaintiff’s substantive right to acquire, possess, own, protect, inherit, purchase, lease, sell, hold, and enjoy real and personal property free of governmental interference as a matter of right. Defendants have clearly violated the Plaintiff’s constitutional rights secured by the Constitution of Pennsylvania Article I §1 and the Fifth and Fourteenth Amendments of the United States Constitution under the color of law.

“Property does not have rights. People have rights. The right to enjoy property without unlawful deprivation, no less than the right to speak, is in truth a “person’s” right, whether the “property” in question be a welfare check, a home, or a savings account. In fact, a fundamental interdependence exists between the personal right to liberty and the personal property right. Neither could have meaning without the other. The rights in property are the basic civil rights has long been recognized. Congress recognized these rights in 1871 when it enacted the predecessor of 42 U.S.C. 1983 and 1343(3). We do no more than reaffirm the judgment of congress today.” Lynch vs. Household Finance Corp., 405 U.S. 538 (1972).

235. Defendants have clearly threatened Plaintiff, Alphonso Faggiolo, that failure to pay their frivolous and fictitious taxes would cause deprivation of Plaintiff’s right to inherit, hold, and have physical possession, of his home/property, free of governmental interference contrary to Title 42 U.S.C. § 1982 and within the meaning of title 42 U.S.C. § 1983.

236. Defendants’ color of law shake down clearly comes within the scope of Organized Crime and Racketeering activity as defined by Title 18 U.S.C. § 1961. Their falsification of the COUNTY OF DELAWARE tax rolls as a vehicle for creating fictitious financial instruments and false securities upon Plaintiff’s property under color of an ad valorem tax scheme, and sell said

securities and Plaintiff's home, through a simulated legal process while clothed with state authority, to financially benefit the for profit political subdivision of the COMMONWEALTH OF PENNSYLVANIA, is not a function of constitutional government of the People, for the People and by the People pursuant to the Constitution and Laws of the United States of America and of the several states of the America Union.

237. The law has not just been broken by the above-named Defendants, it's been shattered and corrupted beyond description in innumerable ways. The constitutional limitation of taxation does not allow the People's public servants (State Actors) to take or steal property from the People they work for to fund their governmental operations. Defendants are clearly not acting in compliance with the constitutions of Pennsylvania and the United States of America.

"Tax liability will not be implied against persons who do not fall within the description of those subjected to tax by statutory provisions imposing it. To acquire and possess property is a right, not a privilege. The right to acquire and possess property cannot alone be made the subject of an excise nor, generally speaking, can an excise be laid upon the mere right to possess the fruits thereof, as that right is the chief attribute of ownership." See 4 Cooley, Taxation (4th Ed.).

238. All Defendants named herein are clearly acting under color of official authority, through the Pennsylvania Tax Reform Code of 1971 and have created purported bills, tax liens, and counterfeit tax certificates, under color of law, to Plaintiff's non-commercial property without right of title and adequate evidence of statutory authority, while lacking all appearances of due process and the rule of law in violation of Title 18 U.S.C. § 242. Defendants have clearly violated Plaintiff's constitutional rights secured by the Constitution of Pennsylvania Article I § 9 and the Fourth, Fifth and Fourteenth Amendments of the United States Constitution under color of law.

"The guaranty is violated whenever any person, by virtue of public position under the federal or state government, deprives another of any right protected by that amendment. The guaranty may be violated by unfairness or corruption of officers in the performance of administrative functions." Chicago, B. & Q. R. Co. vs. Chicago, 166 U.S. 226, 41 L Ed 979, 17 S Ct 581; Norris vs. Alabama, 294 U.S. 587, 79 L Ed 1074, 55 S Ct 579; Mooney vs. Holohan, 294 U.S. 103, 79 L Ed 791, 55 S Ct 340, 98 ALR 406, reh den 294 U.S. 732, 79 L Ed 1261, 55 S Ct 511.

239. Plaintiff's constitutional right of property ownership is and was "clearly established" under the Constitution of Pennsylvania Article I §1 and the Fifth and Fourteenth Amendment of the United States Constitution at the time the violations occurred.

240. Plaintiff's constitutional right to due process and equal protection of the law is and was "clearly established" under the Constitution of Pennsylvania Article I § 9, §10, §11, and the Fifth and Fourteenth Amendments of the United States Constitution at the time the violations occurred.

241. The policy, practice, and custom, of Defendant COUNTY OF DELAWARE and its named employees, agents, and/or servants, of adopting and enforcing their perversion of the tax code on Plaintiff's non-commercial property, violates the Fourth, Fifth, and Fourteenth Amendments to the United States Constitution, by imposing an unconstitutional condition upon Plaintiff's lawful exercise of his property rights.

242. It is a fact that all Defendants are acting as constitutional officers of the political subdivision of the COMMONWEALTH OF PENNSYLVANIA known as the COUNTY OF DELAWARE and did, in fact act under color of state law, through their unconstitutional application and misuse of the state revenue codes/statutes as state actors in their individual capacity. Defendants have threatened to remove Plaintiff from his home for, wherefore unlawfully and willfully interfering with and preventing the exercise of Plaintiff's substantive rights to property ownership and procedural due process to which Plaintiff, Alphonso Faggiolo, is entitled to under the Constitution and laws of the United States of America and of the several states of the America union under title 42 U.S.C. § 1983 and in violation of title 18 U.S.C. § 242.

243. It is a fact that all Defendants have conspired to defraud Plaintiff of equal protection of the law and in doing so oppressed Plaintiff in the free exercise and enjoyment of Plaintiff's substantive right to be secure in his house and premises, to enjoy and defend his property, to pursue happiness, and to acquire, possess, and protect, his property free of governmental interference as secured to Plaintiff by the Constitution and laws of the State of Pennsylvania and the United States of America as set forth under Title 18 U.S.C. § 241 and under Title 42 U.S.C. § 1985 within the meaning of Title 42 U.S.C. § 1983.

244. All Defendants intentionally acted under the color of law and are the direct cause of Plaintiff's constitutional deprivations complained of herein.

245. Defendants have breached their fiduciary duty to Plaintiff and the People of Pennsylvania under color of state revenue codes and are acting in violation of clearly established laws of the

United States of America with an intentional and callous indifference to the People of Pennsylvania and Plaintiff's federally protected rights.

246. Enforcement of the constitutional rights specified herein is in the public interest.

247. As a direct and proximate result of Defendant's illegal policies and practices, Plaintiff, Alphonso Faggiolo, is being wrongfully deprived of peaceful enjoyment of his property and possession of his money under color of law by all Defendants. Each Defendant either took part in the action or failed to act, or implicitly authorized, approved, or knowingly acquiesced or failed to remedy the wrongs at issue within the meaning of Title 42 U.S.C. § 1982, § 1983, § 1985 and § 1986.

RELIEF SOUGHT

Plaintiff incorporates by reference the facts set forth above as if set forth herein full.

248. Wherefore, Plaintiff Alphonso Faggiolo, seeks to secure injunctive relief and recover compensatory and punitive damages for monetary loss, intentional infliction of mental and emotional distress, impairment of reputation, personal humiliation, and deprivation of fundamental constitutional rights suffered by Plaintiff due to all Defendants for their color of law actions performed in their individual capacity against Plaintiff under Title 28 U.S.C. § 1343 (a) (4). *See Slicker vs. Jackson, 215 F.3d 1225, 1231 (11th Cir. 2000).*

249. It is a fact that Defendants acting as state actors, under color of law, deprived the Plaintiff of substantive rights to property ownership, due process, and the equal protection of the law. Plaintiff's constitutional right to property ownership, procedural due process, and the equal protection of the laws, have been directly violated under color of law by all Defendants named within the meaning of Title 42 U.S.C. § 1983. *See Parratt vs. Taylor, 451 U.S. 527, 535 (1981).*

"The very purpose of a Bill of Rights was to withdraw certain subjects from the vicissitudes of political controversy, to place them beyond the reach of majorities and officials and to establish them as legal principles to be applied by the courts. One's right to life, liberty, and property, to free speech, a free press, freedom of worship and assembly, and other fundamental rights may not be submitted to vote; they depend on the outcome of no elections." West Virginia Board of Education vs. Barnette, 319 U.S. 624, 638 (1943).

250. It is a fact that Plaintiff possesses the constitutional right to procedural and substantive due process, property ownership free from governmental interference, and the equal protection of the laws of the United States of America and of the several states of the American union at the time the violations occurred.

Monetary Loss and Real Damages

251. The preponderance of the evidence on the COUNTY OF DELAWARE records would suggest that through Defendant COUNTY OF DELAWARE'S official condemnation and past abuses, annually over the years of 1977 to 2023, Plaintiff has been unlawfully deprived of approximately \$189,116.37 dollars under color of Defendant DELAWARE COUNTY TAX CLAIM BUREAU'S ad valorem tax scheme, pertaining to the collection of a purported ad valorem tax on Plaintiff's non-commercial property.

252. Wherefore, Plaintiff requests that this court grant the above relief in real damages in the amount of \$189,116.37.

Compensatory Damages

253. Defendant COUNTY OF DELAWARE'S improper training of Defendants DELAWARE COUNTY TAX CLAIM BUREAU, JOHN VAN ZELST, SUSAN BROCHET, AND KAREN DUFFY caused Plaintiff's constitutional deprivations.

254. The policy, practice, and custom, of Defendant COUNTY OF DELAWARE and its named employees, agents, and/or servants, of adopting and enforcing their unconstitutional application and perversion of the tax code on Plaintiff's non-commercial property, violates the Fourth, Fifth, and Fourteenth Amendments to the United States Constitution, by imposing an unconstitutional condition upon Plaintiff's lawful exercise of his property rights.

*"The fundamental rights of ownership of private property, freedom of speech, freedom of religion, and freedom of the press, are the Hallmarks of Western Civilization. These four basic Freedoms constitute the fundamental differences which distinguish and create the great impassable gulf which divides Western Civilization from Communism and free peoples from peoples who are ruled by a despotic dictator or by an absolute or totalitarian form of Government." **Andress vs. Zoning Board of Adjustment, 410 Pa. 77 (1963).***

255. Wherefore, Defendants conduct is actionable under 42 U.S.C. § 1983 for compensatory damages in the COUNTY OF DELAWARE as a political subdivision of the COMMONWEALTH OF PENNSYLVANIA, in their capacity of Employer, for the individual capacity of Defendants JOHN VAN ZELST, SUSAN BROCHET, AND KAREN DUFFY, for their failure to follow the law, wherefore, Plaintiff requests: threefold real damages in accordance with the civil remedies afforded to victims under 18 U.S.C. §2333 as pleaded in this complaint under 18 U.S.C. §2331, any applicable statutory damages or penalties, compensation for any fees and costs of this suit, and any other relief found just and reasonable by this Court.

“The addition to damages based on monetary loss or physical pain and suffering,... a § 1983 plaintiff also may be awarded compensatory damages based on demonstrated mental and emotional distress, impairment of reputation, and personal humiliation.”
Slicker vs. Jackson, 215 F.3d 1225, 1231 (11th Cir. 2000).

Punitive Damages

256. The failure of the individual Defendants JOHN VAN ZELST, SUSAN BROCHET, AND KAREN DUFFY, to provide Plaintiff their statutory authority or any adequate evidence that would lead Plaintiff, a reasonable man with reasonable intelligence, to believe that Plaintiff is a taxpayer by statutory definition, or has a duty, or would be legally liable for a tax on Plaintiff's property, and Defendants repeated threats to remove Plaintiff from his home has instilled fear in Plaintiff of loss of his home and property.

257. As a causation of the actions of the individual Defendants acting as state actors for Defendant COUNTY OF DELAWARE, Plaintiff has sustained severe mental and emotional distress, disruption of sleep, and eating disorders.

258. Defendants COUNTY OF DELAWARE, DELAWARE COUNTY TAX CLAIM BUREAU, JOHN VAN ZELST, SUSAN BROCHET, AND KAREN DUFFY'S intentional infliction of mental and emotional distress, impairment of reputation, personal humiliation, and deprivation of Plaintiff's fundamental constitutional rights, through the negligence of their job description, puts Plaintiff, Alphonso Faggiolo, in grave danger and are the direct cause of Plaintiff's constitutional deprivations as stated herein.

259. Defendants JOHN VAN ZELST, SUSAN BROCHET AND KAREN DUFFY'S felonious and malicious conduct is being done in a manner exhibiting a wanton and a willful disregard of Plaintiff's rights, safety, health, mental well being, and property.

"In a case brought against both individuals and government entities, the jury instructions should expressly state that punitive damages may be assessed only against the individual defendants for their respective conduct." Young Apartments, Inc. vs. Town of Jupiter, Fla., 529 F.3d 1027, 1047 (11th Cir. 2008).

260. Defendant DELAWARE COUNTY TAX CLAIM BUREAU'S business enterprising and criminal activity of counterfeiting, securities fraud, theft, embezzlement, and extortion, involved a reckless and callous indifference to Plaintiff's federally protected rights.

261. Wherefore, punitive damages against the individual defendants are actionable under 42 U.S.C. §1983 for their respective conduct as employees of Defendants DELAWARE COUNTY TAX CLAIM BUREAU and COUNTY OF DELAWARE in the amount of 200 times real damages.

Damages Restated

262. Therefore, on the issue of relief, Plaintiff requests:

- A. Judgment against JOHN VAN ZELST, SUSAN BROCHET, KAREN DUFFY, COUNTY OF DELAWARE, and the DELAWARE COUNTY TAX CLAIM BUREAU, on all counts pleaded within this complaint,
- B. Real damages of at least \$189,116.37,
- C. Threefold real damages in accordance with the civil remedies afforded to victims under **18 U.S.C. §2333** as pleaded in this complaint under **18 U.S.C. §2331**,
- D. Punitive damages of 200 times awarded in accordance's with the laws of torts pursuant to *Pacific Mutual Life Insurance Company vs. Cleopatra Haslip et al, 499 U.S. 1, 111 S.Ct. 1032, 113 L.Ed.2d 1 (1991)*,
- E. Any applicable statutory damages or penalties,
- F. Compensation for any fees and costs of this suit,
- G. Any other relief found just and reasonable by this Court.

*“Article I, § 1 of the Constitution of Pennsylvania provides: “All men... have certain inherent and inalienable rights, among which are those... of acquiring, possessing and protecting property... “It is today often forgotten by legislative or zoning bodies or planning commissions that this inherent and inalienable right of ownership and possession of private property includes the right to use property, otherwise the right would be meaningless. “The governing principle is accurately stated in 20 Corpus Juris, 566, “There need not be an actual, physical taking, but any destruction, restriction or interruption of the common and necessary use and enjoyment of property in a lawful manner may constitute a taking for which compensation must be made to the owner of the property.” **Andress vs. Zoning Board of Adjustment, 410 Pa. 77 (1963).***

INJUNCTION

263. Pursuant to 28 U.S.C. § 2202 and Fed. R. Civ. Proc. 65, it is appropriate and requested that this Court issue preliminary and permanent injunctions enjoining the COUNTY OF DELAWARE and/or DELAWARE COUNTY TAX CLAIM BUREAU, and its named individual employees, agents, and/or agencies, from enforcing or implementing its policy, practice, or custom, of enforcing, any taxation policies related to Plaintiff and/or Plaintiff’s property.

JURY DEMAND

264. A jury trial on all triable issues, pursuant to Fed. R. Civ. Proc. 38 and the Seventh Amendment of the United States Constitution.

Respectfully submitted this 18th day of May 2023.

I, Alphonso Faggiolo, being duly sworn, do state and affirm according to law that I have firsthand knowledge of the undisputed material facts and am competent to testify in these matters, and swear under penalty of perjury that these facts are true and correct. (See U.S.C. 28, 1746 (1)).

alfadogmusic@gmail.com

Alphonso Faggiolo
Alphonso Faggiolo, Plaintiff
713 Lamp Post Lane
Aston, Pennsylvania 19014

SWORN BEFORE ME, the undersigned notary for the State of Pennsylvania, on this day personally appeared Alphonso Faggiolo, who affixed his signature to the above complaint and has personal knowledge of the facts and matters therein, and that each and all facts and matters are true and correct, and sworn to under penalties of perjury of the People of Pennsylvania and the United States of America.

STATE OF PENNSYLVANIA)
COUNTY OF DELAWARE)

Sworn to and signed before me on this 18th day of May 2023.

 Personally known
 Produced identification
Type of identification produced: PA DL

Doreen R Sampson
NOTARY PUBLIC

Commonwealth Of Pennsylvania - Notary Seal
Doreen R Sampson, Notary Public
Delaware County
My Commission Expires January 27, 2024
Commission # 1144033

JS 44 (Rev. 10/20)

CIVIL COVER SHEET

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON NEXT PAGE OF THIS FORM.)

I. (a) PLAINTIFFS
 Alphonso Faggiolo

(b) County of Residence of First Listed Plaintiff County of Delaware
 (EXCEPT IN U.S. PLAINTIFF CASES)

(c) Attorneys (Firm Name, Address, and Telephone Number)
 Alphonso Faggiolo (Pro Se), 713 Lamp Post Lane,
 Aston, Pennsylvania 19014 (610-818-7167)

DEFENDANTS
 County of Delaware; Delaware County Tax Claim Bureau;
 Van Zelst, John; Brochet, Susan; Duffy, Karen

County of Residence of First Listed Defendant County of Delaware
 (IN U.S. PLAINTIFF CASES ONLY)

NOTE: IN LAND CONDEMNATION CASES, USE THE LOCATION OF THE TRACT OF LAND INVOLVED.

Attorneys (If Known)

REC'D MAY 18

II. BASIS OF JURISDICTION (Place an "X" in One Box Only)

1 U.S. Government Plaintiff

3 Federal Question (U.S. Government Not a Party)

2 U.S. Government Defendant

4 Diversity (Indicate Citizenship of Parties in Item III)

III. CITIZENSHIP OF PRINCIPAL PARTIES (Place an "X" in One Box for Plaintiff and One Box for Defendant)

	PTF	DEF		PTF	DEF
Citizen of This State	<input checked="" type="checkbox"/> 1	<input checked="" type="checkbox"/> 1	Incorporated or Principal Place of Business In This State	<input type="checkbox"/> 4	<input type="checkbox"/> 4
Citizen of Another State	<input type="checkbox"/> 2	<input type="checkbox"/> 2	Incorporated and Principal Place of Business In Another State	<input type="checkbox"/> 5	<input type="checkbox"/> 5
Citizen or Subject of a Foreign Country	<input type="checkbox"/> 3	<input type="checkbox"/> 3	Foreign Nation	<input type="checkbox"/> 6	<input type="checkbox"/> 6

IV. NATURE OF SUIT (Place an "X" in One Box Only) Click here for: [Nature of Suit Code Descriptions.](#)

CONTRACT	TORTS	FORFEITURE/PENALTY	BANKRUPTCY	OTHER STATUTES
<input type="checkbox"/> 110 Insurance	<input type="checkbox"/> 310 Airplane	<input type="checkbox"/> 625 Drug Related Seizure of Property 21 USC 881	<input type="checkbox"/> 422 Appeal 28 USC 158	<input type="checkbox"/> 375 False Claims Act
<input type="checkbox"/> 120 Marine	<input type="checkbox"/> 315 Airplane Product Liability	<input type="checkbox"/> 690 Other	<input type="checkbox"/> 423 Withdrawal 28 USC 157	<input type="checkbox"/> 376 Qui Tam (31 USC 3729(a))
<input type="checkbox"/> 130 Miller Act	<input type="checkbox"/> 320 Assault, Libel & Slander		PROPERTY RIGHTS	<input type="checkbox"/> 400 State Reapportionment
<input type="checkbox"/> 140 Negotiable Instrument	<input type="checkbox"/> 330 Federal Employers' Liability		<input type="checkbox"/> 820 Copyrights	<input type="checkbox"/> 410 Antitrust
<input type="checkbox"/> 150 Recovery of Overpayment & Enforcement of Judgment	<input type="checkbox"/> 340 Marine		<input type="checkbox"/> 830 Patent	<input type="checkbox"/> 430 Banks and Banking
<input type="checkbox"/> 151 Medicare Act	<input type="checkbox"/> 345 Marine Product Liability		<input type="checkbox"/> 835 Patent - Abbreviated New Drug Application	<input type="checkbox"/> 450 Commerce
<input type="checkbox"/> 152 Recovery of Defaulted Student Loans (Excludes Veterans)	<input type="checkbox"/> 350 Motor Vehicle	LABOR	<input type="checkbox"/> 840 Trademark	<input type="checkbox"/> 460 Deportation
<input type="checkbox"/> 153 Recovery of Overpayment of Veteran's Benefits	<input type="checkbox"/> 355 Motor Vehicle Product Liability	<input type="checkbox"/> 710 Fair Labor Standards Act	<input type="checkbox"/> 880 Defend Trade Secrets Act of 2016	<input type="checkbox"/> 470 Racketeer Influenced and Corrupt Organizations
<input type="checkbox"/> 160 Stockholders' Suits	<input type="checkbox"/> 360 Other Personal Injury	<input type="checkbox"/> 720 Labor/Management Relations	SOCIAL SECURITY	<input type="checkbox"/> 480 Consumer Credit (15 USC 1681 or 1692)
<input type="checkbox"/> 190 Other Contract	<input type="checkbox"/> 362 Personal Injury - Medical Malpractice	<input type="checkbox"/> 740 Railway Labor Act	<input type="checkbox"/> 861 HIA (1395ff)	<input type="checkbox"/> 485 Telephone Consumer Protection Act
<input type="checkbox"/> 195 Contract Product Liability		<input type="checkbox"/> 751 Family and Medical Leave Act	<input type="checkbox"/> 862 Black Lung (923)	<input type="checkbox"/> 490 Cable/Sat TV
<input type="checkbox"/> 196 Franchise		<input type="checkbox"/> 790 Other Labor Litigation	<input type="checkbox"/> 863 DIWC/DIWW (405(g))	<input type="checkbox"/> 850 Securities/Commodities/Exchange
		<input type="checkbox"/> 791 Employee Retirement Income Security Act	<input type="checkbox"/> 864 SSID Title XVI	<input type="checkbox"/> 890 Other Statutory Actions
REAL PROPERTY	CIVIL RIGHTS	PRISONER PETITIONS	<input type="checkbox"/> 865 RSI (405(g))	<input type="checkbox"/> 891 Agricultural Acts
<input type="checkbox"/> 210 Land Condemnation	<input checked="" type="checkbox"/> 440 Other Civil Rights	Habeas Corpus:	FEDERAL TAX SUITS	<input type="checkbox"/> 893 Environmental Matters
<input type="checkbox"/> 220 Foreclosure	<input type="checkbox"/> 441 Voting	<input type="checkbox"/> 463 Alien Detainee	<input type="checkbox"/> 870 Taxes (U.S. Plaintiff or Defendant)	<input type="checkbox"/> 895 Freedom of Information Act
<input type="checkbox"/> 230 Rent Lease & Ejectment	<input type="checkbox"/> 442 Employment	<input type="checkbox"/> 510 Motions to Vacate Sentence	<input type="checkbox"/> 871 IRS—Third Party	<input type="checkbox"/> 896 Arbitration
<input type="checkbox"/> 240 Torts to Land	<input type="checkbox"/> 443 Housing/Accommodations	<input type="checkbox"/> 530 General	<input type="checkbox"/> 26 USC 7609	<input type="checkbox"/> 899 Administrative Procedure Act/Review or Appeal of Agency Decision
<input type="checkbox"/> 245 Tort Product Liability	<input type="checkbox"/> 445 Amer. w/Disabilities - Employment	<input type="checkbox"/> 535 Death Penalty		<input type="checkbox"/> 950 Constitutionality of State Statutes
<input type="checkbox"/> 290 All Other Real Property	<input type="checkbox"/> 446 Amer. w/Disabilities - Other	Other:		
	<input type="checkbox"/> 448 Education	<input type="checkbox"/> 540 Mandamus & Other	IMMIGRATION	
		<input type="checkbox"/> 550 Civil Rights	<input type="checkbox"/> 462 Naturalization Application	
		<input type="checkbox"/> 555 Prison Condition	<input type="checkbox"/> 465 Other Immigration Actions	
		<input type="checkbox"/> 560 Civil Detainee - Conditions of Confinement		

V. ORIGIN (Place an "X" in One Box Only)

1 Original Proceeding

2 Removed from State Court

3 Remanded from Appellate Court

4 Reinstated or Reopened

5 Transferred from Another District (specify)

6 Multidistrict Litigation - Transfer

8 Multidistrict Litigation - Direct File

VI. CAUSE OF ACTION

Cite the U.S. Civil Statute under which you are filing (Do not cite jurisdictional statutes unless diversity):
 42 U.S. Code § 1983 - Civil action for deprivation of rights

Brief description of cause:
 Deprivations of Constitutional Rights under color of authority and color of law under Title 42 U.S.C. § 1982, § 1983, § 1985, § 1986

VII. REQUESTED IN COMPLAINT:

CHECK IF THIS IS A CLASS ACTION UNDER RULE 23, F.R.Cv.P.

DEMAND \$ 189,116.37

CHECK YES only if demanded in complaint:
JURY DEMAND: Yes No

VIII. RELATED CASE(S) IF ANY (See instructions):

JUDGE _____ DOCKET NUMBER _____

DATE: May 18, 2023

SIGNATURE OF ATTORNEY OF RECORD: *Alphonso Faggiolo*

FOR OFFICE USE ONLY

RECEIPT # _____ AMOUNT _____ APPLYING IFP _____ JUDGE _____ MAG. JUDGE _____

DEED - 2630

Exhibit A (Deed)

Fee Simple Deed

This Indenture Made the 29th day of October in the year of our Lord one thousand nine hundred and seventy-seven (1977)

Between

JOSEPH A. BURKE, Guardian of the Estate of Clare E. Frahner, Widow, An Incompetent (hereinafter called the Grantor), of the one part, and

ALPHONSO P. FAGGIOLA and MARGARET J. FAGGIOLA, his wife

(hereinafter called the Grantee), of the other part,

Witnesseth

That the said Grantor

for and in consideration of the sum of

TWENTY NINE THOUSAND (\$29,000.00) Dollars, in Lawful money of the United States of America, unto them well and truly paid by the said Grantee s, at or before the sealing and delivery hereof, the receipt whereof is hereby acknowledged, has granted, bargained and sold, released and confirmed, and by these presents doth grant, bargain and

sell, release and confirm unto the said Grantee s, their heirs and assigns, as Tenants by Entireties.

ALL THAT CERTAIN lot or piece of ground, being known and designated as Lots numbered 15, 16 and 17 in Block "E" on a certain plan of Ridley Park Estates No. 2 recorded in the Office for the Recording of Deeds &c., in and for Delaware County aforesaid in Case No. 1 page 21 and described as follows:-

BEGINNING at a point in the Northerly line of Johnson Avenue at the distance of 180 feet measured Eastwardly from Hinkson Boulevard at Ridley Park Estates No. 2 in the Borough of Ridley Park, in the County of Delaware aforesaid measured thence Eastwardly along the said line 59.51 feet thence at an angle Northwardly along the line of land of Sarah Burk et al, for a distance of 101.26 feet, thence at an angle Westwardly 43.58 feet thence at an angle Westwardly 43.58 feet thence at a right angle Southwardly 100 feet to the point and place of beginning.

BEING the same premises which Samuel R. Frahner and Clare E. Frahner, his wife, by Indenture bearing date the 1st day of December, A.D. 1944, and recorded in the Office of the Recorder of Deeds &c., in and for the County of Delaware, aforesaid, in Deed Book 1284 page 492, granted and conveyed unto Clare E. Frahner, in fee.

AND by Decree of Court of Common Pleas (Orphans' Court Division) of Delaware County, Pennsylvania, dated the 2nd day of November, A.D. 1977, filed as of No. 481 of 1977 Clare E. Frahner was declared an incompetent and Joseph A. Burke was appointed guardian of her Estate.

Date 11/15/77
Transfer Tax in the amount of 290. has been paid on account of Ridley Park

290-
COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
REALLY TRANSFER TAX
PA. 11708
290.00

DEED — 2630

Exhibit A (Deed)

Together with all and singular the buildings improvements, ways, streets, alleys, driveways, passages, waters, water-courses, rights liberties, privileges, hereditaments and appurtenances, whatsoever unto the hereby granted premises belonging, or in any wise appertaining, and the reversions and remainders, rents, issues, and profits thereof, and all the estate, right, title, interest property, claim and demand whatsoever of them

the said Grantor, as well at law as in equity, of, in, and to the same.

To have and to hold the said lot or piece of ground together with the buildings and improvements hereditaments and premises hereby granted, or mentioned, and intended so to be, with the appurtenances, unto the said Grantee, their heirs and assigns, to and for the only proper use and behoof of the said Grantee, their heirs and assigns forever, as Tenants by Entireties.

And the said Grantor, for himself and his

heirs, executors and administrators do covenant, promise and agree, to and with the said Grantee, their heirs and assigns, by these presents, that he, the said Grantor and his heirs, all and singular the hereditaments and premises hereby granted or mentioned and intended so to be, with the appurtenances, unto the said Grantee, their heirs and assigns, against him, the said Grantor and his heirs, and against all and every person and persons whatsoever lawfully claiming or to claim the same or any part thereof, by, from or under him, her, them or any of them, shall and will WARRANT and forever DEFEND.

In Witness Whereof, the part y of the first part has hereunto set his hand and seal. Dated the day and year first above written.

Sealed and Delivered
IN THE PRESENCE OF US:

Joseph A. Burke

Joseph A. Burke (SEAL)

DEED - 2630

Exhibit A (Deed)

Commonwealth of Pennsylvania
County of Delaware

} ss:

On this, the 28th day of October, 1977, before me, a notary public

the undersigned Officer,
personally appeared Joseph A. Burke, Guardian of the Estate of Clare E. Frahner, widow, an incompetent

known to me (satisfactorily proven) to be the person whose name is (are) subscribed to the within instrument, and acknowledged that he executed the same for the purpose therein contained.

In Witness Whereof, I hereunto set my hand and official seal.

Barbara Stone
Notary Public
Notary Public, Ridley Twp., Delaware Co.
My Commission Expires June 16, 1980

RECORDED
NOV 18 1977
DELAWARE COUNTY, PA.

TITLE ABSTRACT COMPANY OF PA.

205421
DEED

JOSEPH A. BURKE, GUARDIAN

TO

ALPHONSO P. FAGGIOLLO ETUX

The address of the above-named Grantee
is 505 JOHNSON AVE.
RIDLEY PARK, Pa.
On behalf of the Grantee
Stone

RECORDED in the Office for Recording of Deeds
in and for D. I. Co., Pa., in Deed
Book 2630 Page 333
WITNESS my hand and seal of Office this
18th day of Nov. A.D. 1977

James H. Robinson
Recorder of Deeds
Deputy Recorder

BOOK 2630 PAGE 335

Robinson



201 MARPLE AVENUE, SUITE 300
 CLIFTON HEIGHTS, PA 19018
 888-299-8990 Phone - 888-953-9006 Fax

Exhibit B (Mortgage Free Property Report)

Property Search Report

Order Details			
Borrower:	ALPHONSO FAGGIOLO AND MARGARET J. FAGGIOLO	Client:	PORTNOFF LAW AND ASSOCIATES
Address:	505 JOHNSON AVE	File Number:	220811233
City-State-Zip:	RIDLEY PARK, PA 19078	Loan Number:	NA
County:	DELAWARE	Date Created:	8/11/2022
Ownership and Deed Information			
Grantor(s):	JOSEPH A. BURKE, GUARDIAN OF THE ESTATE OF CLARE E. FRAHNER, WIDOW, AN INCOMPETENT	Grantee(s):	ALPHONSO P. FAGGIOLO AND MARGARET J. FAGGIOLO, HIS WIFE
Address on Record:	505 JOHNSON AVE	Municipality/Twp.:	RIDLEY PARK BOROUGH
City-State-Zip:	RIDLEY PARK, PA 19078	Cover Date:	7/28/2022
Lot:		Block:	
Ward/BRT:		Tax Parcel:	37-00-01192-00
Deed Book:	2630	Deed Page:	333
Deed Date:	10/29/1977	Recorded Date:	11/18/1977
Property Assessment			
Tax Year:	2022	Annual Taxes:	2020-2021 DELINQUENT IN THE AMOUNT OF \$11,676.51; 2022 DUE IN THE AMOUNT OF \$537.84
Land Assessment: \$	62,060	Building Assessment: \$	117,280
Total Assessment: \$	179,340	Consideration: \$	29,000
Mortgages			
<i>Mortgage 1:</i>		<i>Mortgage 2:</i>	
Mortgagee:	FREE AND CLEAR	Mortgagee:	
Mortgage Book/Page:		Mortgage Book/Page:	
Mortgage Date:		Mortgage Date:	
Recorded Date:		Recorded Date:	
Amount: \$		Amount: \$	
Assigned To:		Assigned To:	
Assigned Book/Page:		Assigned Book/Page:	
Assignment Date:		Assignment Date:	
<i>Mortgage 3:</i>		<i>Mortgage 4:</i>	
Mortgagee:		Mortgagee:	
Mortgage Book/Page:		Mortgage Book/Page:	
Mortgage Date:		Mortgage Date:	
Recorded Date:		Recorded Date:	
Amount: \$		Amount: \$	
Assigned To:		Assigned To:	
Assigned Book/Page:		Assigned Book/Page:	
Assignment Date:		Assignment Date:	

DELAWARE COUNTY, PA - TAX CLAIM BUREAU
SALES REPORT INTEREST CALCULATED AS OF: 09/22/2022

DATE: 09/12/22

PAGE: 151

RECORD# 746	FOLIO-NBR 37-00-00414-00	SALE DATE: 09/22/22	RIDLEY PARK
LONG TERM VENTURES LLC	12 COLLIER CIR 2 STY HSE	CURRENT ASSESSMENT	155,230 TOTAL DUE: 5,358.54

Exhibit C (Defendant's Public Sale Notice of Plaintiff's Property)

7,190

SCH 97,190 5,358.54

RECORD# 747	FOLIO-NBR 37-00-00902-00	SALE DATE: 09/22/22	RIDLEY PARK
MOSCO JOSEPH RICHARD & MOSCO MARY ANN 32 HETZEL RD RIDLEY PARK PA 19078 2020	54 HETZEL RD 2 STY HSE 36 X 81	CURRENT ASSESSMENT	153,260 TOTAL DUE: 5,499.23
	CTY 92,960	SCH 87,574	5,499.23

RECORD# 748	FOLIO-NBR 37-00-00963-00	SALE DATE: 09/22/22	RIDLEY PARK
GABE A TRON LP A PA LTD PARTNERSHIP 100 HINCKLEY AVE RIDLEY PARK PA 19078 2020	100 HINCKLEY AVE 1 STY SERSTA 2 1/2STY HSE 93 X 168.8 X IRR	CURRENT ASSESSMENT	393,260 TOTAL DUE: 16,198.69
	CTY 270,300	SCH 270,300	16,198.69

RECORD# 749	FOLIO-NBR 37-00-01192-00	SALE DATE: 09/22/22	RIDLEY PARK
FAGGIOLO ALPHONSA P & FAGGIOLO MARGARET J 505 JOHNSON AVE RIDLEY PARK PA 19078 2020	505 JOHNSON AVE 2 STY HSE GAR 59 X 100 X IRR	CURRENT ASSESSMENT	179,340 TOTAL DUE: 6,403.05
	CTY 108,340	SCH 102,954	6,403.05

RECORD# 750	FOLIO-NBR 37-00-01210-00	SALE DATE: 09/22/22	RIDLEY PARK
FAGGIOLO ALPHONSO P & MARGARET JANE 215 KANE AVE RIDLEY PARK PA 19078 2020	0 KANE AVE LOTS 23-24 40 X 100	CURRENT ASSESSMENT	160,580 TOTAL DUE: 534.39
	CTY 3,750	SCH 3,750	534.39

CONDITIONS OF SALE
UPSET PRICE SALE (updated 11/30/21)

**Exhibit D (Defendants policy
of Auctioning Plaintiff's Title
and Deed)**

The following conditions shall govern the sale of properties by the Tax Claim Bureau:

The Initial bid must equal the fixed UPSET PRICE. In the event of a bid higher than the Upset Price, the Bureau will require that excess bid(s) be made in multiples of \$1,000.00 or more. The auctioneer will describe the bidding increments prior to beginning the sale. In addition to the Upset Price, the purchaser must pay the realty transfer tax, preparation of the Deed, Acknowledgement of Deed, Recording Fee, Title Search and Deed Registration Fee. These costs and the winning Bid Price must be paid in full on all property(s) sold on the day of sale no later than 1 hour before the close of business or at such other date and time designated by the Bureau. **ALL SALES ARE FINAL.**

The purchaser on a successful bid shall make checks payable to the TAX CLAIM BUREAU.
Pay only by: TREASURER'S CHECK, CASHIER CHECK, CERTIFIED CHECK OR MONEY ORDER.

Anyone who does not finalize a sale will be debarred from all future sales for five years starting from the date of the sale you did not finalize and will forfeit your \$1,000.00 registration fee. Failure to finalize on one property means you do not get to purchase any. It's all or none, no exceptions.

All listed Properties are subject to prior payment of taxes due and to confirmation by the Court of Common Pleas, County of Delaware, Pennsylvania.

The Tax Claim Bureau will issue a deed to the purchaser (or assignee, if purchaser is pre-registered as the principal of the assignee or under a power of attorney). The deed will not contain ANY warranty, either general or special.

IT WILL TAKE 6 TO 12 MONTHS FOR THE DEED TO BE ISSUED.

The bureau will sell the property as described on the dockets in the Tax Claim Bureau and the Bureau makes no representation or warranty as to the description nor will the Bureau make any survey on the property.

All properties are sold under and by virtue of the "Real Estate Tax Sale Law." All titles transferred by the Tax Claim Bureau are under and subject to the said Act.

Payment of Taxes anytime prior to the sale will take precedence over the Tax Claim Bureau's Sale, thus voiding the sale.

All properties are sold subject to existing occupancy, payment of Registry fees, Municipal or Governmental claims not paid out of the Sale Price and any other liens or mortgages on the property, all of which must be paid by the purchaser.

The Bureau reserves the right to participate or not participate in any post-sale litigation.

At the time of registration and within twenty (20) days following any sale under the act, a successful bidder shall be required to provide certification to the Bureau that the person is not delinquent in paying real estate taxes to any taxing authorities where the property is located and that the person has no municipal utility bills that are more than one year outstanding.ⁱ

Effective 8/30/21, there are additional conditions of sale required by the Real Estate Tax Sale Law:

At registration, every bidder is required to fill out an application that provides the name, residential address and phone number for all those who are bidding as individuals. For anyone bidding on behalf of an entity, you must provide the names, addresses and phone numbers of all members, officers, partners, trustees or anyone with an ownership interest in the entity. You must provide proof of the existence of the entity and the authority of the bidder to act on behalf of the entity. You must provide the address and folio number for every property in Delaware County that is owned by you or an entity in which you have an ownership interest.

In addition, every bidder is required to provide an Affidavit, verifying (1) you are not delinquent in paying real estate taxes to any taxing district in the Commonwealth of Pennsylvania; (2) you have no municipal utility bills within the Commonwealth of Pennsylvania that are more than one year outstanding; (3) you

have not had a landlord's license, certificate or permit revoked in any taxing district in the County of Delaware; (4) in the last three (3) years, you have not engaged in or permitted an uncorrected housing code violation; failed to maintain property in a reasonable manner such that the property posed a threat to the health, safety or property; or permitted the use of property in an unsafe, illegal or unsanitary manner such that the property posed a threat to health, safety or property; and (5) you are not the owner of any property being exposed to the tax sale, nor acting on behalf of any owner of property being exposed to the tax sale.

If you are bidding on behalf of an entity, you are also providing verification on behalf of the entity.

When signing the Affidavit, you must acknowledge that you are familiar with each and every property owned by you in the County of Delaware and you have taken all necessary steps to determine the status of those properties. If you are unable to make that determination with certainty, you should not sign the Affidavit and you should not participate in the bidding process. By signing the Affidavit, if it is discovered that any statement you verified is untrue, you can and will be prosecuted for Unsworn Falsification to Authorities, 18 Pa.C.S. 4904, a criminal offense.

All sales will be placed in the name of the bidder. No transfers may occur at closing. All transfer of title to real estate must occur after the closing and the appropriate taxes paid. The exception is that an individual may bid on behalf of an entity or a spouse may bid on behalf of both husband and wife and title placed In the name of the entity or both spouses at the time of closing upon presentation of proof of the existence of the entity and the authority of the bidder.

Debarred Bidders (those who cannot bid):

- All tax delinquent individuals and entities. (The principals of entities are also barred from bidding.)
- Anyone who has municipal utility bills within the Commonwealth that are more than one year delinquent.
- Anyone who has sold or otherwise transferred a Delaware County property to another while that property has had delinquent real estate taxes or municipal utility bills will be considered delinquent and barred until the delinquent taxes and municipal utility bills that accrued during your ownership have been paid.
- Anyone with trash or sewer liens in the County of Delaware.
- Anyone who has engaged in or permitted an uncorrected housing code violation in the last 3 years.
- Anyone who has failed to settle on a prior purchase and has not satisfied the conditions of the Treasurer for the failure to close and pay all cost established by the Treasurer for such failure to purchase.
- Anyone owning property in violation of the tax sale law or the rules and regulations of the Tax Claim Bureau as it relates to such sales or the conditions of ownership of real estate with the taxing authorities, including but not limited to landlords whose license or certificate and permit for the rental of real estate have been revoked in any taxing district or any owner of real estate in violation or any owner of real estate in any taxing district who is in violation of the real estate tax state law.

I have read, understood, and accept the conditions of sale set forth above .

Signature _____

Date. _____

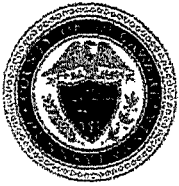
As used in this section, the following terms shall have the following meaning:

"Certification" shall mean proof via receipts of paid taxes and municipal utility bills within the jurisdiction or a notarized affidavit by the bidder evincing payment of such real estate taxes and municipal utility bills.

"Municipal Utility Bills" shall mean for services provided by a utility, which is wholly owned and operated by a municipal authority. The term shall include but not be limited to water, sewer and solid waste disposal utility bills.

"Municipality" refers to any county, city, borough, incorporated town, township, home rule municipality, optional plan municipality, optional charter municipality or any similar general-purpose unit of government, which may be authorized by statute.

"Person" includes a Corporation, Partnership, Limited Liability Company, Business Trust, other Association Government Entity (other than the Commonwealth), Estate, Trusts, Foundation, or natural Person.



TAX CLAIM BUREAU
COUNTY OF DELAWARE
GOVERNMENT CENTER BUILDING
201 WEST FRONT STREET
MEDIA, PENNSYLVANIA 19063

COUNCIL
Brian P. Zidek, *Chairman*
Dr. Monica Taylor, *Vice-Chairman*
Kevin M. Madden
Elaine Paul Schaefer
Christine Reuther

Exhibit E
(Defendant's Sale
Notice to Plaintiff)

Karen Duffy
Manager

July 27, 2021

Re: 37-00-01192-00
505 Johnson Ave

Dear Homeowner:

This letter is to inform you that the above-referenced property is scheduled for the Upset Price Sale on September 16, 2021 at 9AM. Official sale notice that was sent was returned to us.

Enclosed is a copy of the sale notice that was returned which includes the amount due before the Sale. This office will only accept a certified check, money order or cash if you are paying in person. **NO PERSONAL CHECKS**. The Tax Claim Bureau is open Monday through Friday from 8:30AM to 4:30PM.

Please contact this office with any questions.

Sincerely,

Janine Heinlein
Upset Price Sale Coordinator
610-891-4281

Enc.

PENNSYLVANIA RIGHT TO KNOW LAW, REQUEST

**Alphonso Faggiolo
713 Lamp Post Lane
Aston, Pennsylvania 19014**

**Exhibit F1 (5/19/2019
Record Request)**

05/19/2019

**Board of Assessment
Government Center Building
201 West Front Street
Media, PA 19063**

Dear Board of Assessment:

Under the **Pennsylvania Right to Know Law, 65 §66.1 et seq.**, I am requesting copies of the following records and information:

1. The statutes, codes, and laws, that your agency cites as authority to assess my property, for the purpose of taxation.

2. The operating procedures that your agency follows, to assess my property, for the purpose of taxation.

3. Copies of the current assessments, that are being used for the purpose of taxation, for my 3 properties, listed below:

- 713 Lamp Post Lane, Aston, Pennsylvania 19014
- 505 Johnson Avenue, Ridley Park, Pennsylvania 19078
- 215 Kane Avenue, Ridley Park, Pennsylvania 19078

4. The names and titles of the people that performed each of the current assessments for my properties, listed in section 3.

5. The names and titles of the people in your agency that determine which properties are taxable.

The Pennsylvania Right to Know Law requires a response time within five business days. If access to the records I am requesting will take longer than this amount of time, please contact me with information about when I might expect copies or the ability to inspect the requested records. If you deny any or all of this request, please cite each specific exemption you feel justifies the refusal to release the information and notify me. Should you have any questions, you can contact me at the phone number below.

**Exhibit F1 (5/19/2019
Record Request)**

Sincerely,

Alphonso Faggiolo

610-818-7167

PENNSYLVANIA RIGHT TO KNOW LAW, REQUEST

**Alphonso Faggiolo
713 Lamp Post Lane
Aston, Pennsylvania 19014**

**Exhibit F2 (6/12/2019
Record Request)**

06/12/2019

**Anne M. Coogan
Open Records Officer
Government Center Building
201 West Front Street
Media, PA 19063**

Dear Miss Coogan:

Under the Pennsylvania Right to Know Law, 65 §66.1 et seq., I am requesting copies of the following records and information:

- 1. Provide me the complete property assessments, which means ALL of the paperwork for the assessments, for the following properties: 713 Lamp Post Lane, Aston, Pennsylvania, 19014; 505 Johnson Avenue, Ridley Park, Pennsylvania, 19078; and 215 Kane Avenue, Ridley Park, Pennsylvania, 19078.**

For each property, you sent me a one page computer printout that looks like it came off of a website. Without the required paperwork that must be included with valid assessments, the data on those printouts is completely arbitrary. You stated that the assessments "adhere" to USPAP standards. USPAP requires that an Appraiser must have a "work file" for each assessment, and that work file must contain:

- a) the name of the client and the identity, by name or type, of any other intended users;
- b) true copies of all written reports, documented on any type of media. ...
- c) summaries of all oral reports or testimony, or a transcript of testimony, including the appraiser's signed and dated certification; and
- d) all other data, information, and documentation necessary to support the appraiser's opinions and conclusions and to show compliance with USPAP*, or references to the location(s) of such other data, information, and documentation."

*In addition, the assessments must comply or "adhere" to USPAP Standards Rules 2-1, Standards Rules 2-2, and Standards Rules 2-3 & Corresponding 1004 Certification, of which your printouts fail to address.

2. Provide me the statutes, codes, or laws, that the Board of Assessment, an agency of a municipal corporation, is citing, that gives them personal jurisdiction over me, a man, and subject matter jurisdiction over my private, non-commercial, property. What you supplied did not address my request.

How is the Board of Assessment bridging my right to own property and at the same time claiming that I am a "subject of taxation", whose private property can be put on their assessment roll, for the purpose of taxation?

For the Board of Assessment's jurisdiction, you supplied me and referenced:

"Pennsylvania Statutes Title 72 P. S. Taxation and Fiscal Affairs § 5452. 4. Powers and duties of board

The Board of Property Assessment, Appeals and Review shall have power and its duty shall be:

(a) To make and supervise the making of all assessments and valuations of all subjects of taxation in the county as required by existing law."

How does statute 72 P.S. § 5452 make me a "subject of taxation", or, what "existing law" can the Board of Assessment cite, that makes me a "subject of taxation", therefore granting the Board of Assessment jurisdiction to assess my private, non-commercial, properties?

"Pennsylvania Constitution, Article 1 § 1. Inherent rights of mankind.

All men are born equally free and independent, and have certain inherent and inalienable rights, among which are those of enjoying and defending life and liberty, of acquiring, possessing and protecting property and reputation, and of pursuing their own happiness."

Quite simply put, how is an agency (Board of Assessment), which is part of a Municipal Corporation (County of Delaware), claiming to have personal jurisdiction over me, and subject matter jurisdiction of my property? By law, the Board of Assessment must be able to cite a specific law that bridges my right to own property and the Board of Assessment's claim that they have the right to put my private property on their tax assessment roll. Provide me a copy of that law.

Exhibit F2 (6/12/2019 Record Request)

Sincerely,

Alphonso Faggiolo
610-818-7167

Alphonso Nicholas Faggiolo
713 Lamp Post Lane
Aston, Pennsylvania 19014
610-818-7167
8/3/2021

COUNTY OF DELAWARE
ANNE M. COOGAN
201 West Front Street
Media, Pennsylvania 19063

**Exhibit F3 (8/3/2021
Record Request)**

PENNSYLVANIA RIGHT TO KNOW RECORDS REQUEST

1. Provide records of ALL **“Ad Valorem duties”** occurring at: **(a)** 713 Lamp Post Lane, Aston, Pennsylvania 19014; **(b)** 505 Johnson Avenue, Ridley Park, Pennsylvania, 19014; **(c)** 215 Kane Avenue, Ridley Park, Pennsylvania 19078; and **(d)** 0 Kane Avenue, Ridley Park, Pennsylvania 19078.

AD VALOREM. (Bouvier's 1856, 6th Edition)
According to the value. This Latin term is used in commerce in reference to certain duties, called ad valorem duties, which are levied on commodities at certain rates per centum on their value. See Duties; Imposts; Act of Cong, of March 2, 1799, s. 61 of March 1, 1823 s. 5.

AD VALOREM (Black's Law Dictionary 6th Edition).
According to value. A tax levied on property or an article of commerce in proportion to its value, as determined by assessment or appraisal. Callaway v. City of Overland Park, 211 Kan. 646, 508 P.2d 902, 907.

REAL PROPERTY (Black's Law Dictionary 6th Edition).
Land, **that for the purpose of sale, emblements, industrial growing crops** and things attached to or forming part of the land, which are agreed to be severed before sale or under the contract of sale, **shall be treated as goods and be governed by the regulating the sales of goods”**.

2. Provide a record of a **business license, corporate charter, or tax returns** that clearly prove that Alphonso Nicholas Faggiolo is a taxpayer by statutory definition, conducting duties, impost, excises and/or “taxable income” and/or

Exhibit F3 (8/3/2021 Record Request)

commerce producing activity with his Properties known as: (a) 713 Lamp Post Lane, Aston, Pennsylvania 19014; (b) 505 Johnson Avenue, Ridley Park, Pennsylvania, 19014; (c) 215 Kane Avenue, Ridley Park, Pennsylvania 19078; and (d) 0 Kane Avenue, Ridley Park, Pennsylvania 19078.

3. Pursuant to Title 49 Pa. Code § 36.265. Use of certificate number and title, provide **ALL** written appraisal reports for (a) 713 Lamp Post Lane, Aston, Pennsylvania 19014; (b) 505 Johnson Avenue, Ridley Park, Pennsylvania, 19014; (c) 215 Kane Avenue, Ridley Park, Pennsylvania 19078; and (d) 0 Kane Avenue, Ridley Park, Pennsylvania 19078; containing the Certified Pennsylvania Evaluator's name, signature and certificate number.

§ 36.265. Use of certificate number and title.

(a) Each certified Pennsylvania evaluator shall place his name, signature and certificate number adjacent to or immediately below the title "Certified Pennsylvania Evaluator" on each written appraisal report prepared for external purposes and used by the certified Pennsylvania evaluator in conducting ad valorem tax appraisal activities.

(b) Professional designations may be included adjacent to the signature, if applicable. The following will serve as an example:

/s/

John Doe, (Professional Designation, if applicable) Certified Pennsylvania Evaluator Certification Number 1234

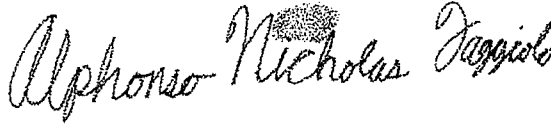
4. Pursuant to the REAL ESTATE TAX SALE LAW Section 306, provide a record of **ALL Returns** with the required accompanying **Affidavits**, that were transmitted to the DELAWARE COUNTY TAX CLAIM BUREAU for: (a) 713 Lamp Post Lane, Aston, Pennsylvania 19014; (b) 505 Johnson Avenue, Ridley Park, Pennsylvania, 19014; (c) 215 Kane Avenue, Ridley Park, Pennsylvania 19078; and (d) 0 Kane Avenue, Ridley Park, Pennsylvania 19078.

Section 306. Return of Property and Delinquent Taxes; Interest; Settlements by Tax Collectors.

"The return shall be typewritten on a form provided by or acceptable to the county and shall include a list of all properties against which taxes were levied, the whole or any part of which were due and payable in the calendar year immediately preceding and which remain unpaid, giving the description of each such property as it appears in the tax duplicate, and the name and address of the owner as it appears in the tax duplicate,

*together with the amount of such unpaid taxes, penalties and interest due to but not including the first day of the month following the return. Such return **shall be accompanied by a signed affidavit that the return is correct and complete**".*

Exhibit F3 (8/3/2021
Record Request)



Alphonso Nicholas Faggiolo



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MEDIA, PENNSYLVANIA 19063

PHONE: (610) 891-4260

ANNE M. COOGAN
OPEN RECORDS OFFICER

**Exhibit F1A (5/19/
2019 Record
Request Response)**

May 28, 2019

Mr. Alphonso Faggiolo
713 Lamp Post Lane
Aston, PA 19014

Re: Right-To-Know Law Request No. 2019-146

Dear Mr. Faggiolo:

This letter acknowledges receipt by the County of Delaware Office of Open Records of your written request which you made under the *Pennsylvania Right-to-Know Law (Act 3 of 2008, 65 P.S. § 67.101, et seq.) ("RTKL")*. This office received your request on May 17, 2019. Therefore, under the RTKL, a written response to your request was due on or before May 28, 2019. This letter is provided pursuant to that requirement.

(1) With regard to your request for "the statutes, codes, and laws. that your agency cites as authority to assess my property for the purpose of taxation", the Statute is Pennsylvania Assessment Law 72 P.S. 5452.et.seq.

(2) With regard to your request for the operating procedures that your agency follows, to assess my property for the purpose of taxation", we adhere to the uniform standards of professional appraisal practice and Act C3P.S. 457.1-457.19 aka the Real Estate Appraisal Certification Act.

(3) With regard to your request for "copies of the current assessments, that are being used for the purpose of taxation, for my 3 properties, listed below:

713 Lamp Post Lane, Asto, Pennsylvania 19014;
505 Johnson Avenue, Ridley Park, Pennsylvania, 19078;
215 Kane Avenue, Ridley Park, Pennsylvania 19078"

Mr. Alphonso Faggiolo
May 28, 2019
Page 2

**Exhibit F1A (5/19/
2019 Record
Request Response)**

(3)

We have reviewed your request and determined that we may have records that are responsive to your request and those records are "public records" for purposes of the *Right-to-Know Law*. Attached please find the document you requested.

With regard to your request for "the names and titles of the people that performed each of the current assessments for my properties, listed in section 3", these properties assessments were performed by CLT (now Tyler Tech) in 1997.

With regard to your request for "the names and titles of the people in your agency that determine which properties are taxable", all properties are taxable except those given exempt status by the Board of Assessment Appeals. The members of the Board of Assessment Appeals are as follows:

John Ryan, Chairman
Jeffrey Rudolph, Member
Ernest Aguirre, Member

Please be advised that this correspondence will serve to close this record with our office as permitted by law.

Sincerely,



Anne M. Coogan
Open Records Officer
County of Delaware

(3) Delaware County PA - Prod

Fictitious Assessment of actual value not compliant with Pennsylvania Statute Title 72 § 5452.4 (a.2).

Exhibit F1A (5/19/2019 Record Request Response)



John Van zelst | Role | Director | Sign Out | My Account | Report Jobs | ?

Delaware County PA - Prod

[Dashboard](#) | [Property Records](#) | [Inquire](#) | [Maintain](#)
[RP](#) | [Parcel](#) | [Owner](#) | [Advanced](#) | [Sales](#) | [Lists](#) | [Map Search](#)

PARID: 37090119200 **MUNICIPALITY:** 37 - RIDLEY PARK BOROUGH
PROPERTY LOCATION: 505 JOHNSON AVE **SCHOOL:** 309 - RIDLEY SCHOOL DISTRICT

FAGGIOLO ALPHONSA P **NBHD:** 37R04000
FAGGIOLO MARGARET J

1 of 1
[Return to Search Results](#)
 Tax Year **2019**

Original Current Year Assessment

Type of Assessment	Assessment Value	Assessment Date	Reason for Change	Comment
01-Taxable Residential	\$108,340			

Assessment History

Year	Assessment
2018	\$108,340
2017	\$108,340
2016	\$108,340
2015	\$108,340
2014	\$108,340

Actions
[Edit Current Record](#)
[Printable Summary](#)
[Printable Version](#)

Reports
 AP924 - Commercial One

- Site Information
- Ownership
- Assessment Information
- Residential
- Commercial
- Hearing Information
- County Tax Receivable
- Delinquent Tax - All Years
- Refunds
- Miscellaneous Payments
- Site Information - Public
- Delinquent Tax
- Photos
- Documents
- Sketch
- Map



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MEDIA, PENNSYLVANIA 19063

PHONE: (610) 891-4260

ANNE M. COOGAN
OPEN RECORDS OFFICER

**Exhibit F2A (6/12/2019
Record Request Response)**

June 20, 2019

Mr. Alphonso Faggiolo
713 Lamp Post Lane
Aston, PA 19014

Re: Right-To-Know Law Request No. 2019-146

Dear Mr. Faggiolo:

This letter acknowledges receipt by the County of Delaware Office of Open Records of your written request which you made under the *Pennsylvania Right-to-Know Law (Act 3 of 2008, 65 P.S. § 67.101, et seq.) ("RTKL")*. This office received your request on June 13, 2019. Therefore, under the RTKL, a written response to your request was due on or before June 20, 2019. This letter is provided pursuant to that requirement. A copy of your request is attached.

(1) With regard to Item #1, we have reviewed your request and determined that the following records are responsive to your request and that we are providing them to you pursuant to the Right-to-Know Law.

Access to the Identified Records

You may have access to the record(s) identified above at the following location:

County Clerk's Office, 201 W. Front Street, Room 206, Media, PA 19063. Please contact this office at least two (2) days ahead of time so that we can arrange for the records to be at this location.

Mr. Alphonso Faggiolo
June 20, 2019
Page 2

**Exhibit F2A (6/12/2019
Record Request Response)**

Copies of the Records

The expected cost of your request is \$1.50. Please send a check *to this office* made out to "Treasurer of Delaware County" within 30 days of the date of this letter. Upon clearance of the check we will authorize the copying of the documents and make those copies available to you. If you would like the copies mailed to you, there will be an additional charge of \$0.50 per page.

With regard to Item #2, Your request is denied because you are requesting ~~information~~ or information and the RTKL does not apply to requests for answers ~~only requests for records~~. In accordance with the RTKL, written requests must "identify or describe the records sought with sufficient specificity to enable The County of Delaware to ascertain which records are being requested." See 65 P.S. § 67.703.

See also Polidoro vs. Delaware County, OOR, Docket No.: AP 2010-1153; Crew v. PA Department of Corrections, OOR, Docket No.: AP 2010-0108; Speers v. Norristown Area School District, OOR, Docket No.: AP 2010-0088; Meztili v. Slippery Rock Borough, OOR, Docket No.: AP 2009-1006; Harris v. PA Department Corrections, OOR, Docket No.: AP 2009-0690; Cunningham v. Upper Uwchlan Township, OOR, Docket No.: AP 2009-0492; Bolgiano v. PA Game Commission, OOR, Docket No.: AP 2009-0100; DiPerna v. Churchill Borough, OOR, Docket No.: AP 2009-0112; and Cohen v. PA Department of Labor & Industry, OOR, Docket No.: AP 2009-0099.

Right to Appeal

YOU HAVE A RIGHT TO CHALLENGE THIS DENIAL OF ACCESS TO RECORDS. TO DO SO, YOU MUST FILE A WRITTEN APPEAL WITHIN FIFTEEN (15) BUSINESS DAYS OF THE MAILING DATE OF THIS LETTER.

Executive Director
Office of Open Records
Commonwealth Keystone Building
333 Market Street, 16th Floor
Harrisburg, PA 17126-0333

WITHIN FIFTEEN (15) BUSINESS DAYS OF THE MAILING DATE OF THIS LETTER. 65 P.S. § 67.1101(a)(1). THE APPEAL SHALL STATE THE GROUNDS UPON WHICH THE REQUESTER ASSERTS THAT THE RECORD IS A PUBLIC RECORD, LEGISLATIVE RECORD OR FINANCIAL RECORD AND SHALL ADDRESS ANY GROUNDS STATED BY THE AGENCY FOR DELAYING OR DENYING THE REQUEST. 65 P.S. § 67.1101(a)(1)

RESIDENTIAL PROPERTY RECORD CARD 2019

DELAWARE COUNTY, PA

Address: 305 JOHNSON AVE

Map ID: 37-00-01192-00

Class: R-SINGLE FAMILY

Card: 1 of 1

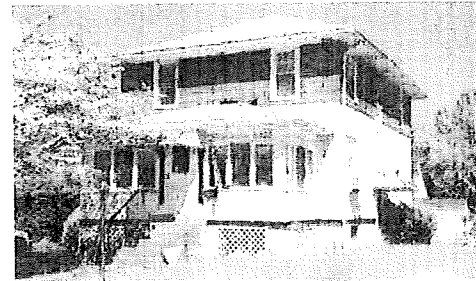
Printed: 05/18/2019

CURRENT OWNER

FAGGIOLLO ALPHONSA P
 FAGGIOLLO MARGARET J
 305 JOHNSON AVE
 RIDLEY PARK PA 19076

GENERAL INFORMATION

Living Units: 1
 Neighborhood: 37R04000
 Alternate Id: 37-04-198-00-
 Vol. Pg: 2630/0333
 District: 37
 Zoning:
 Class: 01



37-00-01192-00 05/09/2018

Exhibit F2A (6/12/2019 Record Request Response)

Property Notes

Land Information

Type	Size	Influence Factors	Influence %	Value
Primary	SF 5,080			38,150

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	38,150	38,150	38,150	0	38,150
Building	70,190	70,190	58,810	0	70,190
Total	108,340	108,340	96,960	0	108,340

Manual Override Reason
 Base Date of Value

Value Flag: MARKET APPROACH
 Gross Building: Effective Date of Value

Total Acres: .1162
 Spot:

Location: 6 Neighborhood or Spot

Entrance Information

Date	ID	Entry Code	Source
08/09/18	SKW	Adv Reviewed	Other
01/29/97	JJE	No One Home Over 18	Other

Fictitious Assessment of actual value not compliant with Pennsylvania Statute

Permit Information

Date Issued	Number	Price	Purpose	% Complete

Sales/Ownership History

Transfer Date	Price	Type
11/18/77	29,000	
01/01/00		

Validity	Dead Reference	Dead Type
Old Sale Not Applica	2630/0333	
Not On Open Market	0000/0000	

Grantee
 FAGGIOLLO ALPHONSA P
 CLARE E FRANKNER

RESIDENTIAL PROPERTY RECORD CARD 2019

DELAWARE COUNTY, PA

Address: 505 JOHNSON AVE

Parcel ID: 37-00-01192-00

Class: R-SINGLE FAMILY

Dist: 1070

Printed June 15, 2019

Dwelling Information

Style: CM Sbrk Year Built: 1920
 Story height: 8 Eff Year Built:
 Attic: None Year Remodeled:
 Exterior Walls: Stucco Amenities:
 Masonry Trim: Y
 Color: In-law Apt: Y-N

Basement

Basement: Full # Car Bsmt Gar:
 FBLA Size: 4 FBLA Type:
 Rec Rm Size: 3 Rec Rm Type:
 Heating & Cooling: Fireplaces:
 Heat Type: Central Stacks:
 Fuel Type: Gas Openings:
 System Type: Hot Water Pre-Fab

Room Detail

Bedrooms: 3 Full Baths: 1
 Family Rooms: 0 Half Baths: 0
 Kitchens: 1 Extra Fixtures: 2
 Total Rooms: 4 FixBath4
 Kitchen Type: Bath Type:
 Kitchen Remod: N Bath Remod: N

Adjustments

Int vs Ext: Same Unfinished Area:
 Cathedral Ceiling: X Unheated Area:
 Grade: 0 Market Adj:
 Condition: Average Functional:
 CDU: 3000 Economic:
 Cost & Design: 1 % Good Ovr:
 % Complete: 100

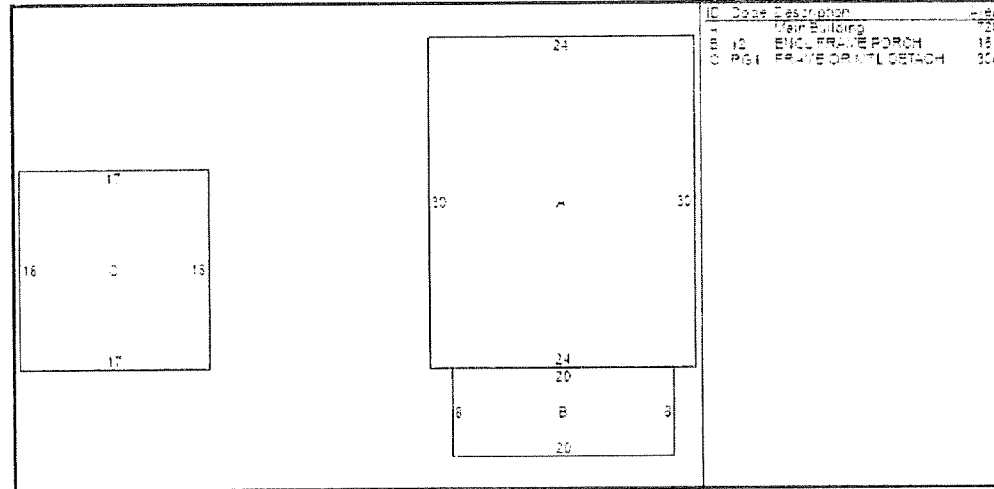
Grade & Depreciation

Grade: 0 Market Adj:
 Condition: Average Functional:
 CDU: 3000 Economic:
 Cost & Design: 1 % Good Ovr:
 % Complete: 100

Dwelling Computations

Base Price: 80,000 % Good: 0
 Plumbing: % Good Override:
 Basement: 0 Functional:
 Heating: 0 Economic:
 Attic: 0 % Complete: 100
 Other Features: 0 C&D Factor:
 Subtotal: 80,000 Adj Factor: 1
 Additions: 5,400
 Ground Floor Area: 720
 Total Living Area: 1,140 Dwelling Value: 85,400

Building Notes



Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Bt	Grade	Condition	Value
Det Fr Gar	17 x 18		306	1	1920	C	A	9,200

Condominium / Mobile Home Information

Complex Name:
 Condo Model:
 Unit Number:
 Unit Level:
 Unit Location:
 Unit Parking:
 Model (MH):
 Unit View:
 Model Make (MH):

Addition Details

Line #	Low	1st	2nd	3rd	Value
1		12			5,400

Exhibit F2A (6/12/2019 Record Request Response)



COUNCIL

COUNTY CLERK
GOVERNMENT CENTER BUILDING
201 W. FRONT STREET
MEDIA, PENNSYLVANIA 19063

PHONE: (610) 891-4260

BRIAN P. ZIDEK
CHAIRMAN

ANNE M. COOGAN
COUNTY CLERK

DR. MONICA TAYLOR
VICE CHAIR

KEVIN M. MADDEN
ELAINE PAUL SCHAEFER
CHRISTINE A. REUTHER

September 9, 2021

**Exhibit F3A (8/3/2021
Record Request
Response)**

Mr. Alphonso Nicholas Faggiolo
713 Lamp Post Lane
Aston, PA 19014

Re: Right-to-Know Law Request No. 2021-363

Dear Mr. Faggiolo:

You were notified by letter from this office dated August 10, 2021, that this Office required an additional 30 calendar days, i.e., until September 9, 2021 in which to provide a final written response to your request. This letter is provided pursuant to that requirement. A copy of your request is attached.

(1) With regard to item #1, your request for "Ad Valorem duties occurring at: (a) 713 Lamp Post Lane, Aston, Pennsylvania 19014; (b) 505 Johnson Avenue, Ridley Park, Pennsylvania, 19014; (c) 215 Kane Avenue, Ridley Park, Pennsylvania 19078; and (d) 0 Kane Avenue, Ridley Park, Pennsylvania 19078," for each property, you may view the Original Current Year Assessment, County Tax Receivable and Delinquent Tax - All Years Combined at <http://delcorealestate.co.delaware.pa.us>. *RTKL, 65 P.S. § 67.704*. ("[A]n agency may respond to a request by notifying the requester that the record is available through publicly accessible electronic means.")

(2) With regard to item "#2, your request for "a record of a business license, corporate charter, or tax returns that clearly prove that Alphonso Nicholas Faggiolo is a taxpayer by statutory definition, conducting duties, imposts, excises and/or "taxable income" and/or a record of a business license, corporate charter, or tax returns that clearly prove that Alphonso Nicholas Faggiolo is a taxpayer by statutory definition, conducting duties, imposts, excises and/or "taxable income" and/or commerce producing activity with his Properties known as: (a) 713 Lamp Post Lane, Aston, Pennsylvania 19014; (b) 505 Johnson Avenue, Ridley Park, Pennsylvania, 19014; (c) 215 Kane Avenue, Ridley Park, Pennsylvania 19078; and (d) 0 Kane Avenue, Ridley Park, Pennsylvania 19078," we have reviewed your request and determined that we have no records that are responsive to your request. *RTKL, 65 P.S. §67.705*. In respect of this request, we'd note that: (i) the County does not grant business licenses or corporate charters; (ii) there are no returns filed for County real estate taxes; and (iii) the listings at the above-referenced link show that the real properties you identify are titled in your name as the taxpayer for such properties.

Mr. Alphonso Nicholas Faggiolo
September 9, 2021
Page 2

**Exhibit F3A (8/3/
2021 Record Request
Response)**

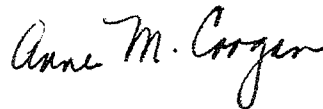
(3)

With regard to item #3, your request for "ALL written appraisal reports for (a) 713 Lamp Post Lane, Aston, Pennsylvania 19014; (b) 505 Johnson Avenue, Ridley Park, Pennsylvania, 19014; (c) 215 Kane Avenue, Ridley Park, Pennsylvania 19078; and (d) 0 Kane Avenue, Ridley Park, Pennsylvania 19078; containing the Certified Pennsylvania Evaluator's name, signature and certificate number," we have reviewed your request and determined we have no records that are responsive to your request. RTKL, 65 P.S. §67.705. The cited requirements do not apply to a mass appraisal report such as the one received by the County for the recent reassessment.

With regard item #4, "ALL Returns with the required accompanying Affidavits. that were transmitted to the DELAWARE COUNTY TAX CLAIM BUREAU for: (a) 713 Lamp Post Lane, Aston, Pennsylvania 19014; (b) 505 Johnson Avenue, Ridley Park, Pennsylvania, 19014; (c) 215 Kane Avenue, Ridley Park, Pennsylvania 19078; and (d) 0 Kane Avenue, Ridley Park, Pennsylvania 19078," enclosed are the responsive records for 2020.

Please be advised that this correspondence will serve to close this record with our office as permitted by law.

Sincerely,



Anne M. Coogan
Open Records Officer
County of Delaware
201 W. Front Street
Media, PA 19063

8/12/22, 11:55 AM

Delaware Pennsylvania

PARID: 37000119200
FAGGIOLO ALPHONSA P

PROPERTY LOCATION:
505 JOHNSON AVE

Exhibit G1 (Fictitious Classification of Property)

Parcel

Site Location: 505 JOHNSON AVE
 Legal Description: 2 STY HSE GAR
 59 X 100 X IRR
 Map Number: 37-04 -196:000
 Municipality: 37 RIDLEY PARK
 School District: S09 - Ridley
 Property Type: 01 - Taxable Residential
 Homestead Status - Next School Bill Cycle: Yes
 Homestead Status - Current School Bill Cycle: No
 Homestead %
 Homestead Approved Year
 Additional Info: -
 Veteran's Exemption: No

Owner

Name(s) FAGGIOLO ALPHONSA P
 Name(s) FAGGIOLO MARGARET J
 Care Of
 Mailing Address 505 JOHNSON AVE
 Mailing Address
 Mailing Address RIDLEY PARK PA 19078

Current Owner

Name FAGGIOLO ALPHONSA P
 Name FAGGIOLO MARGARET J
 Address 505 JOHNSON AVE
 City RIDLEY PARK
 State PA
 Zip Code 19078-

Owner History

Owner	Book	Page	Sale Date	Sale Price
FAGGIOLO ALPHONSA P	2630	0333	11-18-1977	29000
CLARE E FRAKNER	0000	0000	01-01-1900	0

Original Current Year Assessment

Type of Assessment	Assessment Value	Assessment Date	Reason for Change	Comment
01-Taxable Residential	\$179,340			

County Tax Receivable

Tax Year	Billing Year	Billing Period	Billing Date	Face Amount Due	Discount Posted	Penalty Posted	Fees Posted	Payment Posted	Balance Pay Date	Type
2022	2022	Original	03/01/2022	537.84					537.84	
2021	2021	Original	02/01/2021	537.84		53.78			591.62	
2020	2020	Original	02/01/2020	591.64		59.16			650.80	
2019	2019	Original	02/01/2019	591.64		59.16			650.80	
2018	2018	Original	02/01/2018	606.70	-12.14			-594.56	0.00 04/02/2018	Discount

8/12/22, 11:55 AM

Delaware Pennsylvania

Exhibit G1 (Fictitious Classification of Property)

Delinquent Tax - All Years Combined

		Billing	Penalty	Interest	Cost	Total Due
COUNTY	Charge	1,721.12	172.10	207.22	0.00	2,100.44
	Pay	-591.64	-59.16	-92.74	0.00	-743.54
	Net	1,129.48	112.94	114.48	0.00	1,356.90

SCHOOL	Charge	16,724.00	1,672.40	1,566.70	0.00	19,963.10
	Pay	-8,441.69	-844.17	-735.63	0.00	-10,021.49
	Net	8,282.31	828.23	831.07	0.00	9,941.61

MUNICIPALITY	Charge			0.00	0.00	0.00
	Pay				0.00	0.00
	Net	0.00	0.00		0.00	0.00

COST	Charge				726.00	726.00
	Pay				-348.00	-348.00
	Net				378.00	378.00

TOTAL	Charge	18,445.12	1,844.50	1,773.92	726.00	22,789.54
	Pay	-9,033.33	-903.33	-828.37	-348.00	-11,113.03
	Net	9,411.79	941.17	945.55	378.00	11,676.51

					0.00	0.00

EXCLUDES: Trash, Sewer, and other Local Fees

EXCEPTION: The following municipality taxes were not liened: RIDLEY PARK
Year(s) 2014-2021

Tax Sale Information

Status: Listed for Upset Sale

Outstanding Delinquent Taxes

Year	Taxes Due
2021	5,313.43
2020	6,363.08

Click the arrow on the right to see delinquents for different years

1 of 2

Delinquent Amounts Found for 2021

8/12/22, 11:55 AM

Delaware Pennsylvania

Delinquent Tax - Detail

Exhibit G1 (Fictitious Classification of Property)

		Billing	Penalty	Interest	Cost	Total Due
COUNTY	Charge	537.84	53.78	26.62	0.00	618.24
	Pay				0.00	0.00
	Net	537.84	53.78	26.62	0.00	618.24

SCHOOL	Charge	4,028.87	402.89	199.43	0.00	4,631.19
	Pay				0.00	0.00
	Net	4,028.87	402.89	199.43	0.00	4,631.19

COST	Charge				64.00	64.00
	Pay				0.00	0.00
	Net				64.00	64.00

TOTAL	Charge	4,566.71	456.67	226.05	64.00	5,313.43
	Pay				0.00	0.00
	Net	4,566.71	456.67	226.05	64.00	5,313.43

					0.00	0.00

EXCLUDES: Trash, Sewer, and other Local Fees

EXCEPTION: The following municipality taxes were not liened: RIDLEY PARK

Year(s) 2014-2021

Tax Sale Information

Status: Listed for Upset Sale

Residential

Card	1
Class	-
Grade	C
CDU	GD - GOOD
Style	13 - OLD STYLE
Acres	.1162
Year Built / Effective Year	1920 /
Remodeled Year	
Base Area	1440
Finished Bsmt Area	
Number of Stories	2
Exterior Wall	5 - STUCCO
Basement	4 - FULL
Physical Condition	3 - AVERAGE



Delaware County Board of Assessment
Government Center
201 West Front St
Media PA, 19063


NOTICE OF TENTATIVE ASSESSMENT CHANGE
PROPERTY LOCATION: 505 JOHNSON AVE
PARCEL NUMBER: 37000119200
ZONE: 2

Exhibit G2 (Fictitious Reassessment)

Temp-Return Service Requested

IMPORTANT REASSESSMENT INFORMATION

February 21, 2020


FAGGIOLLO ALPHONSA P
FAGGIOLLO MARGARET J
505 JOHNSON AVE
RIDLEY PARK, PA 19078-2623

Dear Property Owner,

Delaware County has conducted a court-ordered reassessment of all the real estate within the county. The purpose of this notice is to identify a **tentative**, new value that has been determined for your property, effective tax year 2021.

The purpose of the reassessment is to distribute the property tax burden among properties based on current fair market values. The reassessment cannot legally be used by the county or by any school district or municipality to generate more tax revenue. As you review this value, your primary question should be **"Is this the price for which I could sell my property?"** Your assessment should represent 100% of July 1, 2019 market value.

Please visit this website for more information:
<http://delcorealestate.co.delaware.pa.us/delcoreassessment>

Do not apply the current tax rate to your new assessment, the result will be inaccurate. The new millage rate will be determined by your Municipality, County and School District for the 2021 tax year.

If you still have unanswered questions or disagree with your tentative property value after visiting the website, you may opt to schedule an informal review of your property with a representative from Tyler Technologies, the company contracted to perform the countywide reassessment. *No action is required if you agree with your tentative value.*

Property owners who only have one property to discuss, may schedule an appointment online or call. You will need the Parcel Number & Zone (printed in the upper right corner of this letter.)

To schedule online please visit: Tylertech.com/DelCo
***Property owners who wish to discuss multiple properties, must call to request an appointment.**

You can schedule an appointment by calling (888) 773-7056 between 8:30 a.m. and 4:30 p.m., Monday through Friday. **Please note: The call center is for appointment scheduling only. Phone representatives cannot discuss any details surrounding your new value during your call.**
Informal hearing requests must be made within 10 business days of the date on this notice.
All appointment scheduling will close at 4:30p.m. on the 10th business day.

TENTATIVE PROPERTY VALUE

This is not a tax bill or notice of taxes.

Parcel Number: 37000119200

New Value: 179,340

Location: 505 JOHNSON AVE

1809370001192000000410590000041896900004608665

JULY 1, 2018 BOROUGH OF RIDLEY PARK - 2018 SCHOOL DISTRICT REAL ESTATE TAXES **FOLIO NO.:** 37000119200

MILLAGE: 40.7300	COUNTY ASSESSMENT: 108,340	HOMESTEAD EXCLUSION: 5,475	BILLABLE ASSESSMENT: 102,865
ORIGINAL TAX LIABILITY: 4,412.69	HOMESTEAD TAX REDUCTION: 223.00	NET TAX AMOUNT: 4,189.69	

NO FAX OR PHOTOCOPIES ACCEPTED.
FORWARD BILL PROMPTLY TO MORTGAGE CO. IF FUNDS HELD IN ESCROW.
NO PAYMENTS ACCEPTED AFTER BOOKS CLOSE DECEMBER 31, 2018.
POSTMARKS NOT ACCEPTABLE
NO CASH PAYMENTS ACCEPTED.

2% DISCOUNT AMOUNT	4,105.90
FACE AMOUNT	4,189.69
10% PENALTY AMOUNT	4,608.66

<- AMOUNT IF PAID ON OR BEFORE AUGUST 31, 2018
 <- AMOUNT IF PAID BETWEEN SEPT. 1, AND OCT. 31, 2018
 <- AMOUNT WITH 10% PENALTY IF PAID AFTER OCT. 31, 2018

FAGGIOLO ALPHONSA P
 FAGGIOLO MARGARET J
 505 JOHNSON AVE
 RIDLEY PARK, PA 19078

DESCRIPTION
 505 JOHNSON AVE
 2 STY HSE GAR
 59 X 100 X IRR

Exhibit H1 (Tax Bill)



▲ ORIGINAL ▲ MAKE CHECK PAYABLE TO: RIDLEY SCHOOL DISTRICT ▲ ORIGINAL ▲

ADDRESS INQUIRIES TO: RICHARD SNYDER, TAX COLLECTOR
 P.O. BOX 497
 RIDLEY PARK, PA 19078

MAIL PAYMENT TO (Envelope Enclosed)
 RICHARD SNYDER, Tax Collector
 Borough of Ridley Park
 P. O. Box 42983
 Philadelphia, PA 19101-2983

Address inquiries to the address listed above or call the Tax Collector office at (610) 521-2026

TAXES ARE NOW DUE AND PAYABLE. PROMPT PAYMENT REQUESTED.
MAIL ENTIRE BILL (COPY AND ORIGINAL) WITH YOUR REMITTANCE.
NO RECEIPT WILL BE MAILED UNLESS STAMPED, ADDRESSED ENVELOPE IS ENCLOSED WITH YOUR REMITTANCE.

01141

NOTE: All unpaid taxes assessed on real estate will be returned to the Tax Claim Bureau in the Government Center Building, Media, Pa not later than February 28, 2019 for sale by the Tax Claim Bureau, and will be subject to a filing fee charge and interest of 9 per cent per annum from March 1, 2019 in addition to penalties. Payment of returned taxes may be made to the Tax Claim Bureau. Phone: (610) 891-4282, 4285, 4286, 4287, or 4288

▼ COPY ▼

1809370001192000000410590000041896900004608665

JULY 1, 2018 BOROUGH OF RIDLEY PARK - 2018 SCHOOL DISTRICT REAL ESTATE TAXES **FOLIO NO.:** 37000119200

MILLAGE: 40.7300	COUNTY ASSESSMENT: 108,340	HOMESTEAD EXCLUSION: 5,475	BILLABLE ASSESSMENT: 102,865
ORIGINAL TAX LIABILITY: 4,412.69	HOMESTEAD TAX REDUCTION: 223.00	NET TAX AMOUNT: 4,189.69	

NO FAX OR PHOTOCOPIES ACCEPTED.
FORWARD BILL PROMPTLY TO MORTGAGE CO. IF FUNDS HELD IN ESCROW.
NO PAYMENTS ACCEPTED AFTER BOOKS CLOSE DECEMBER 31, 2018.
POSTMARKS NOT ACCEPTABLE
NO CASH PAYMENTS ACCEPTED.

2% DISCOUNT AMOUNT	4,105.90
FACE AMOUNT	4,189.69
10% PENALTY AMOUNT	4,608.66

<- AMOUNT IF PAID ON OR BEFORE AUGUST 31, 2018
 <- AMOUNT IF PAID BETWEEN SEPT. 1, AND OCT. 31, 2018
 <- AMOUNT WITH 10% PENALTY IF PAID AFTER OCT. 31, 2018

FAGGIOLO ALPHONSA P
 FAGGIOLO MARGARET J
 505 JOHNSON AVE
 RIDLEY PARK, PA 19078

DESCRIPTION
 505 JOHNSON AVE
 2 STY HSE GAR
 59 X 100 X IRR



2019 REAL ESTATE TAXES

Billing Date: FEB 02, 2019
 FOLIO NO: 37-00-01192-00
 MORTGAGE CODE:

BOROUGH OF RIDLEY PARK

ASSESSMENT: 108,340 NO PAYMENT ACCEPTED AFTER BOOKS CLOSE DEC 31, 2019 37

TYPE OF TAX AND RATE	REAL ESTATE MILLS	HYDRANT MILLAGE	TRASH/RECYCLE/SERVICE FEE	SEWER FEE	PER CAP FEE	TOTAL MILLS	
	9.0400	0.0000	265.00	392.00	10.00	9.0400	
DISCOUNT	959.80	0.00	259.70	384.16	19.60	1,623.26	IF REC'D ON OR BEFORE APR 01, 2019
FACE	979.39	0.00	265.00	392.00	20.00	1,656.39	IF REC'D BETWEEN APR 02, 2019 AND MAY 31, 2019
PENALTY	1,077.33	0.00	291.50	431.20	22.00	1,822.03	IF REC'D AFTER MAY 31, 2019

FORWARD BILL PROMPTLY TO MORTGAGE CO. IF FUNDS HELD IN ESCROW

DESCRIPTION:
 505 JOHNSON AVE
 2 STY HSE GAR
 59 X 100 X IRR

FAGGILO ALPHONSA P &
 FAGGILO MARGARET J
 505 JOHNSON AVE
 RIDLEY PARK PA 19078

Exhibit H2 (Tax Bill)

PLEASE DO NOT DEFACE BELOW.



ORIGINAL

ORIGINAL

MAKE CHECKS PAYABLE TO:
 RIDLEY PARK BOROUGH
 MAIL TO:
 BOROUGH OF RIDLEY PARK
 P.O. BOX 62323
 BALTIMORE, MD 21264-2323

ANY IQUIRIES SHOULD BE ADDRESSED TO:
 RIDLEY PARK BROUGH TAX COLLECTOR
 P.O. BOX 467
 RIDLEY PARK, PA 19078
 (610) 521-2026

MAKE A PAYMENT IN PERSON AT:
 M&T BANK
 11 E HINCKLEY AVE
 RIDLEY PARK, PA 19078

PER CAP, SEWER & TRASH TAXES MUST BE PAID
 ON OR BEFORE JANUARY 1 2020. AS THE LAW
 REQUIRES COLLECTION OF UNPAID TAXES BE
 MADE IN ACCORDANCE WITH LOCAL ORDINANCE.

NO FAX OR COPIES ACCEPTED
 \$10.00 CHARGE FOR A DUPLICATE BILL

TAXES ARE NOW DUE AND PAYABLE. PROMPT PAYMENT REQUESTED. MAIL ORIGINAL COUPON WITH YOUR REMITTANCE.
 IF YOU REQUIRE A RECEIPT MAIL BOTH COUPONS AND A STAMPED, SELF-ADDRESSED ENVELOPE WITH YOUR REMITTANCE.
 FAILURE TO RECEIVE BILL DOES NOT ENTITLE OWNER TO DISCOUNT OR REMISSION OF PENALTY ON TAXES.

1150

All unpaid Borough real estate taxes, sewer fees and trash fees will be turned over to Portnoff Law Associates, Ltd for collection no later than December 31, 2019 and will be subject to interest and any costs associated with collection, including attorney fees. Please contact Portnoff Law Associates, Ltd at their toll free number (866) 211-9466 to make payment arrangements for any unpaid claims turned over for collection.

COPY

COPY

370001192000000162326000016563900001822037

BOROUGH OF RIDLEY PARK
 2019 REAL ESTATE TAXES
 ASSESSMENT: 108,340
 NO PAYMENT ACCEPTED AFTER BOOKS CLOSE DEC 31, 2019
 FOLIO NO: 37-00-01192-00
 MORTGAGE CODE:
 37

TYPE OF TAX AND RATE	REAL ESTATE MILLS	HYDRANT MILLAGE	TRASH/RECYCLE/SERVICE FEE	SEWER FEE	PER CAP FEE	TOTAL MILLS	
	9.0400	0.0000	265.00	392.00	10.00	9.0400	
DISCOUNT	959.80	0.00	259.70	384.16	19.60	1,623.26	IF REC'D ON OR BEFORE APR 01, 2019
FACE	979.39	0.00	265.00	392.00	20.00	1,656.39	IF REC'D BETWEEN APR 02, 2019 AND MAY 31, 2019
PENALTY	1,077.33	0.00	291.50	431.20	22.00	1,822.03	IF REC'D AFTER MAY 31, 2019

FORWARD BILL PROMPTLY TO MORTGAGE CO. IF FUNDS HELD IN ESCROW

DESCRIPTION:
 505 JOHNSON AVE
 2 STY HSE GAR
 59 X 100 X IRR

FAGGILO ALPHONSA P &
 FAGGILO MARGARET J
 505 JOHNSON AVE
 RIDLEY PARK PA 19078

PLEASE DO NOT DEFACE BELOW.



July 1 2019

SCHOOL REAL ESTATE TAXES - RIDLEY SCHOOL DISTRICT

FOLIO NO: 37-00-01192-00

BOROUGH OF RIDLEY PARK

MORTGAGE CODE:

MILLAGE: 41.3000	COUNTY ASSESSMENT: 108,340	HOMESTEAD EXCLUSION: 5,386	BILLABLE ASSESSMENT: 102,954	37
ORIGINAL TAX LIABILITY: 4,474.44		HOMESTEAD TAX REDUCTION: 223.00	NET TAX AMOUNT: 4,252.00	

NO PAYMENTS ACCEPTED AFTER BOOKS CLOSE 12/31/2019

TO PAY YOUR BILL IN FULL, PAY ONE OF THE AMOUNTS TO THE RIGHT BY THE POSTED DUE DATE.

FORWARD ENTIRE BILL PROMPTLY TO MORTGAGE COMPANY IF FUNDS HELD IN ESCROW

Exhibit H3 (Tax Bill)

FAGGIOLA ALPHONSA P
 FAGGIOLA MARGARET J
 505 JOHNSON AVE
 RIDLEY PARK PA 19078

2% DISCOUNT AMOUNT	4,166.96
FACE AMOUNT	4,252.00
10% PENALTY AMOUNT	4,677.20

AMOUNT IF PAID ON OR BEFORE AUG 31, 2019
 AMOUNT IF PAID BETWEEN SEP. 01 & OCT. 31, 2019
 AMOUNT IF PAID AFTER OCT 31, 2019

DESCRIPTION
 505 JOHNSON AVE
 2 STY HSE GAR
 59 X 100 X IRR



ORIGINAL

ORIGINAL

MAKE CHECKS PAYABLE TO: RIDLEY SCHOOL DISTRICT

MAIL PAYMENT TO (ENVELOPE ENCLOSED)
 RICHARD SNYDER, TAX COLLECTOR
 BOROUGH OF RIDLEY PARK
 PO BOX 42983
 PHILADELPHIA, PA 19101

ADDRESS INQUIRIES TO:
 RICHARD SNYDER, TAX COLLECTOR
 PO BOX 497
 RIDLEY PARK, PA 19078
 (610) 521-2026

TAXES ARE NOW DUE AND PAYABLE. PROMPT PAYMENT REQUESTED. MAIL ENTIRE BILL WITH YOUR REMITTANCE. IF YOU REQUIRE A RECEIPT, MAIL BOTH COUPONS AND A STAMPED, SELF-ADDRESSED ENVELOPE IN WITH YOUR REMITTANCE. FAILURE TO RECEIVE BILL DOES NOT ENTITLE OWNER TO DISCOUNT OR REMISSION OF PENALTY ON TAXES. 1141

All unpaid taxes assessed on real estate will be returned to the Tax Claim Bureau in the Government Center Building, Media PA no later than February 29, 2020 for sale by the Tax Claim Bureau and will be subject to a filing fee charge and interest of 9 percent per annum from March 1, 2020 in addition to penalties. Payment of returned taxes shall be made only to the Tax Claim Bureau. Phone (610) 891-4282, 4285, 4286, 4287 and 4288.

COPY

COPY

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July 1 2019

SCHOOL REAL ESTATE TAXES - RIDLEY SCHOOL DISTRICT

FOLIO NO: 37-00-01192-00

BOROUGH OF RIDLEY PARK

MORTGAGE CODE:

MILLAGE: 41.3000	COUNTY ASSESSMENT: 108,340	HOMESTEAD EXCLUSION: 5,386	BILLABLE ASSESSMENT: 102,954	37
ORIGINAL TAX LIABILITY: 4,474.44		HOMESTEAD TAX REDUCTION: 223.00	NET TAX AMOUNT: 4,252.00	

NO PAYMENTS ACCEPTED AFTER BOOKS CLOSE 12/31/2019

TO PAY YOUR BILL IN FULL, PAY ONE OF THE AMOUNTS TO THE RIGHT BY THE POSTED DUE DATE.

FORWARD ENTIRE BILL PROMPTLY TO MORTGAGE COMPANY IF FUNDS HELD IN ESCROW

FAGGIOLA ALPHONSA P
 FAGGIOLA MARGARET J
 505 JOHNSON AVE
 RIDLEY PARK PA 19078

2% DISCOUNT AMOUNT	4,166.96
FACE AMOUNT	4,252.00
10% PENALTY AMOUNT	4,677.20

AMOUNT IF PAID ON OR BEFORE AUG 31, 2019
 AMOUNT IF PAID BETWEEN SEP. 01 & OCT. 31, 2019
 AMOUNT IF PAID AFTER OCT 31, 2019

DESCRIPTION
 505 JOHNSON AVE
 2 STY HSE GAR
 59 X 100 X IRR



2020 REAL ESTATE TAXES

Billing Date: FEB 01, 2020
 FOLIO NO: 37-00-01192-00
 MORTGAGE CODE:

BOROUGH OF RIDLEY PARK

NO PAYMENT ACCEPTED AFTER BOOKS CLOSE DEC 31, 2020

37

ASSESSMENT: 108,340

TYPE OF TAX AND RATE	REAL ESTATE MILLS	HYDRANT MILLAGE	TRASH/RECYCLE/SERVICE FEE	SEWER FEE	PER CAP FEE	TOTAL MILLS	
	9.5400	0.0000	265.00	396.00	10.00	9.5400	
DISCOUNT	1,012.89	0.00	259.70	388.08	19.60	1,680.27	IF REC'D ON OR BEFORE APR 01, 2020
FACE	1,033.56	0.00	265.00	396.00	20.00	1,714.56	IF REC'D BETWEEN APR 02, 2020 AND MAY 31, 2020
PENALTY	1,136.92	0.00	291.50	435.60	22.00	1,886.02	IF REC'D AFTER MAY 31, 2020

FORWARD BILL PROMPTLY TO MORTGAGE CO. IF FUNDS HELD IN ESCROW

DESCRIPTION:
 505 JOHNSON AVE
 2 STY HSE GAR
 59 X 100 X IRR

FAGGILO ALPHONSA P &
 FAGGILO MARGARET J
 505 JOHNSON AVE
 RIDLEY PARK PA 19078

Exhibit H4 (Tax Bill)

PLEASE DO NOT DEFACE BELOW.



ORIGINAL

ORIGINAL

MAKE CHECKS PAYABLE TO:
 RIDLEY PARK BOROUGH
 MAIL TO:
 BOROUGH OF RIDLEY PARK
 P.O. BOX 62323
 BALTIMORE, MD 21264-2323

ANY IQUIRIES SHOULD BE ADDRESSED TO:
 RIDLEY PARK BROUGH TAX COLLECTOR
 P.O. BOX 467
 RIDLEY PARK, PA 19078
 (610) 521-2026

MAKE A PAYMENT IN PERSON AT:
 M&T BANK
 11 E HINCKLEY AVE
 RIDLEY PARK, PA 19078

PER CAP, SEWER & TRASH TAXES MUST BE PAID ON OR BEFORE JANUARY 1 2021. AS THE LAW REQUIRES COLLECTION OF UNPAID TAXES BE MADE IN ACCORDANCE WITH LOCAL ORDINANCE.

NO FAX OR COPIES ACCEPTED
 \$10.00 CHARGE FOR A DUPLICATE BILL

TAXES ARE NOW DUE AND PAYABLE. PROMPT PAYMENT REQUESTED. MAIL ORIGINAL COUPON WITH YOUR REMITTANCE. IF YOU REQUIRE A RECEIPT MAIL BOTH COUPONS AND A STAMPED, SELF-ADDRESSED ENVELOPE WITH YOUR REMITTANCE. FAILURE TO RECEIVE BILL DOES NOT ENTITLE OWNER TO DISCOUNT OR REMISSION OF PENALTY ON TAXES.

1149

unpaid Borough real estate taxes, sewer fees and trash fees will be turned over to Portnoff Law Associates, Ltd for collection no later than December 31, 2020 and will be subject to interest and any costs associated with collection, including attorney fees. Please contact Portnoff Law Associates, Ltd at their toll free number (866) 211-9466 to make payment arrangements for any unpaid claims turned over for collection.

COPY

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BOROUGH OF RIDLEY PARK
 2020 REAL ESTATE TAXES
 ASSESSMENT: 108,340
 NO PAYMENT ACCEPTED AFTER BOOKS CLOSE DEC 31, 2020
 FOLIO NO: 37-00-01192-00
 MORTGAGE CODE: 37

TYPE OF TAX AND RATE	REAL ESTATE MILLS	HYDRANT MILLAGE	TRASH/RECYCLE/SERVICE FEE	SEWER FEE	PER CAP FEE	TOTAL MILLS	
	9.5400	0.0000	265.00	396.00	10.00	9.5400	
DISCOUNT	1,012.89	0.00	259.70	388.08	19.60	1,680.27	IF REC'D ON OR BEFORE APR 01, 2020
FACE	1,033.56	0.00	265.00	396.00	20.00	1,714.56	IF REC'D BETWEEN APR 02, 2020 AND MAY 31, 2020
PENALTY	1,136.92	0.00	291.50	435.60	22.00	1,886.02	IF REC'D AFTER MAY 31, 2020

FORWARD BILL PROMPTLY TO MORTGAGE CO. IF FUNDS HELD IN ESCROW

DESCRIPTION:
 505 JOHNSON AVE
 2 STY HSE GAR
 59 X 100 X IRR

FAGGILO ALPHONSA P &
 FAGGILO MARGARET J
 505 JOHNSON AVE
 RIDLEY PARK PA 19078

PLEASE DO NOT DEFACE BELOW.



2020 SCHOOL REAL ESTATE TAXES

July 1, 2020

BOROUGH OF RIDLEY PARK

FOLIO NO: 37-00-01192-00

Total Millage = 41.30

County Assessment	108,340	Original Tax Liability	\$4,474.44
Homestead Exclusion	5,351	Homestead Tax Reduction	\$221.00
Billable Assessment	102,989	Net Tax Amount	\$4,253.44

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TO PAY YOUR BILL IN FULL, PAY ONE OF THE AMOUNTS TO THE RIGHT BY THE POSTED DUE DATE.

2% DISCOUNT	\$4,168.37	◀ AMT IF PAID ON OR BEFORE AUG 31, 2020
FACE	\$4,253.44	◀ AMT IF PAID BETWEEN SEP 1 and OCT 31, 2020
10% PENALTY	\$4,678.78	◀ AMT IF PAID AFTER OCT 31, 2020

Exhibit H5 (Tax Bill)

FAGGILO ALPHONSA P
FAGGILO MARGARET J
505 JOHNSON AVE
RIDLEY PARK, PA 19078-2623

DESCRIPTION
505 JOHNSON AVE
2 STY HSE GAR
59 X 100 X IRR



CHECKS PAYABLE TO:
RIDLEY SCHOOL DISTRICT

ADDRESS INQUIRIES TO:
RICHARD SNYDER, TAX COLLECTOR
PO BOX 497
RIDLEY PARK, PA 19078

MAIL PAYMENT TO:
Richard Snyder, Tax Collector
Borough of Ridley Park
PO Box 42983
Philadelphia, PA 19101-2983

PHONE: 610-521-2026

NO CASH OR CREDIT CARDS ACCEPTED.

FORWARD BILL PROMPTLY TO MORTGAGE COMPANY, IF FUNDS HELD IN ESCROW.
Taxes are now due and payable. Prompt payment requested. Mail the bottom payment coupon with your remittance. If you require a receipt, mail the entire bill with a stamped, self-addressed envelope to Richard Snyder, Tax Collector, PO Box 497, Ridley Park PA 19078. Failure to receive bill does not entitle owner to discount or remission of penalty on taxes. No payments accepted after books close December 31, 2020.

NOTE: All unpaid taxes assessed on real estate will be returned to the Tax Claim Bureau in the Government Center Building, Media, PA not later than February 28, 2021 for sale by the Tax Claim Bureau, and will be subject to a filing fee charge and interest of 9 per cent per annum from March 1, 2021 in addition to penalties. Payment of returned taxes shall be made only to the Tax Claim Bureau. Phone: (610) 891-4282, 4285, 4286, 4287, 4288

RETAIN THE TOP PORTION FOR YOUR RECORDS - RETURN THE BOTTOM STUB IN THE ENCLOSED ENVELOPE

RIDLEY SCHOOL DISTRICT
901 MORTON AVENUE, STE 100
FOLSOM, PA 19033

Temp Return Service Requested
SCHOOL R.E. TAXES - RIDLEY SCHOOL DISTRICT

BOROUGH OF RIDLEY PARK 2020 SCHOOL TAX

ASSESSMENT: 108,340
FOLIO NO: 37-00-01192-00
MILLAGE: 41.30

2% DISCOUNT	\$4,168.37	◀ AMT IF PAID ON OR BEFORE AUG 31, 2020
FACE	\$4,253.44	◀ AMT IF PAID BETWEEN SEP 1 and OCT 31, 2020
10% PENALTY	\$4,678.78	◀ AMT IF PAID AFTER OCT 31, 2020



RIDLEY SCHOOL DISTRICT
PO BOX 42983
PHILADELPHIA, PA 19101-2983

FAGGILO ALPHONSA P
FAGGILO MARGARET J
505 JOHNSON AVE
RIDLEY PARK, PA 19078-2623

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July 1, 2021

2021 SCHOOL REAL ESTATE TAXES
BOROUGH OF RIDLEY PARK

FOLIO NO: 37-00-01192-00

Total Millage = 23.684

County Assessment	179,340	Original Tax Liability	\$4,247.49
Homestead Exclusion	9,231	Homestead Tax Reduction	\$218.62
Billable Assessment	170,109	Net Tax Amount	\$4,028.87

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TO PAY YOUR BILL IN FULL, PAY ONE OF THE AMOUNTS TO THE RIGHT BY THE POSTED DUE DATE.

2% DISCOUNT	\$3,948.29	◀ AMT IF PAID ON OR BEFORE AUG 31, 2021
FACE	\$4,028.87	◀ AMT IF PAID BETWEEN SEP 1 and OCT 31, 2021
10% PENALTY	\$4,431.76	◀ AMT IF PAID AFTER OCT 31, 2021

Exhibit H6 (Tax Bill)

FAGGIOLLO ALPHONSA P &
FAGGIOLLO MARGARET J
505 JOHNSON AVE
RIDLEY PARK, PA 19078-2623

DESCRIPTION
505 JOHNSON AVE
2 STY HSE GAR
59 X 100 X IRR



MAKE CHECKS PAYABLE TO:
RIDLEY SCHOOL DISTRICT

ADDRESS INQUIRIES TO:
RICHARD SNYDER, TAX COLLECTOR
PO BOX 497
RIDLEY PARK, PA 19078

MAIL PAYMENT TO:
Richard Snyder, Tax Collector
Borough of Ridley Park
PO Box 42983
Philadelphia, PA 19101-2983

PHONE: 610-532-2100

NO CASH OR CREDIT CARDS ACCEPTED.

FORWARD BILL PROMPTLY TO MORTGAGE COMPANY, IF FUNDS HELD IN ESCROW.

Taxes are now due and payable. Prompt payment requested. Mail the bottom payment coupon with your remittance.

**If you require a receipt, mail the entire bill with a stamped, self-addressed envelope to
Richard Snyder, Tax Collector, PO Box 497, Ridley Park PA 19078.**

Failure to receive bill does not entitle owner to discount or remission of penalty on taxes.

No payments accepted after books close December 31, 2021.

NOTE: All unpaid taxes assessed on real estate will be returned to the Tax Claim Bureau in the Government Center Building, Media, PA not later than February 28, 2022 for sale by the Tax Claim Bureau, and will be subject to a filing fee charge and interest of 9 per cent per annum from March 1, 2022 in addition to penalties. Payment of returned taxes shall be made only to the Tax Claim Bureau. Phone: (610) 891-4282, 4285, 4286, 4287, 4288

RETAIN THE TOP PORTION FOR YOUR RECORDS - RETURN THE BOTTOM STUB IN THE ENCLOSED ENVELOPE

Richard Snyder, Tax Collector
Ridley Park Borough
P.O. Box 497
Ridley Park, PA 19078

BOROUGH OF RIDLEY PARK 2021 SCHOOL TAX
ASSESSMENT: 179,340
FOLIO NO: 37-00-01192-00
MILLAGE: 23.684

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Temp Return Service Requested

SCHOOL R.E. TAXES - RIDLEY SCHOOL DISTRICT

2% DISCOUNT	\$3,948.29	◀ AMT IF PAID ON OR BEFORE AUG 31, 2021
FACE	\$4,028.87	◀ AMT IF PAID BETWEEN SEP 1 and OCT 31, 2021
10% PENALTY	\$4,431.76	◀ AMT IF PAID AFTER OCT 31, 2021



 FAGGIOLLO ALPHONSA P &
FAGGIOLLO MARGARET J
505 JOHNSON AVE
RIDLEY PARK, PA 19078-2623

RIDLEY SCHOOL DISTRICT
PO BOX 42983
PHILADELPHIA, PA 19101-2983

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BOROUGH OF RIDLEY PARK 2022 REAL ESTATE TAXES

February 1, 2022

ASSESSMENT: 179,340

FOLIO NO: 37-00-01192-00

NO PAYMENT ACCEPTED AFTER BOOKS CLOSE December 31, 2022

TYPE OF TAX	MILLAGE and FEES	2% DISCOUNT by MARCH 31, 2022	FACE APRIL 1 and MAY 31, 2022	10% PENALTY JUNE 1 and DEC 31, 2022
REAL ESTATE	5.25	\$922.71	\$941.54	\$1,035.69
TRASH FEE	\$375.00	\$367.50	\$375.00	\$412.50
SEWER FEE	\$406.00	\$397.88	\$406.00	\$446.60
PER CAP	\$10.00	\$19.60	\$20.00	\$22.00
TOTAL		\$1,707.69	\$1,742.54	\$1,916.79

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FAGGILO ALPHONSA P &
FAGGILO MARGARET J
505 JOHNSON AVE
RIDLEY PARK, PA 19078-2623

Exhibit H7 (Tax Bill)

DESCRIPTION
505 JOHNSON AVE
2 STY HSE GAR
59 X 100 X IRR



ANY INQUIRIES SHOULD BE ADDRESSED TO:
RIDLEY PARK BOROUGH, TAX COLLECTOR
P.O. BOX 467
RIDLEY PARK, PA 19078

MAKE CHECKS PAYABLE & MAIL TO:
RIDLEY PARK BOROUGH
P.O. BOX 62323
BALTIMORE, MD 21264-2323

PHONE: 610-532-2100 ext 104

MAKE A PAYMENT IN PERSON AT:
M&T BANK
11 E. HINCKLEY AVE
RIDLEY PARK, PA 19078

PER CAP, SEWER & TRASH TAXES MUST BE PAID ON OR BEFORE JANUARY 1, 2023. AS THE LAW REQUIRES COLLECTION OF UNPAID TAXES BE MADE IN ACCORDANCE WITH LOCAL ORDINANCE.

NO FAX OR COPIES ACCEPTED
\$10.00 CHARGE FOR A DUPLICATE BILL.

TAXES ARE NOW DUE AND PAYABLE. PROMPT PAYMENT REQUESTED.
NO CASH OR CREDIT CARD ACCEPTED. INCOMPLETE OR INACCURATE PAYMENTS WILL BE RETURNED.
NO RECEIPT WILL BE MAILED UNLESS STAMPED, SELF-ADDRESSED ENVELOPE IS ENCLOSED WITH YOUR REMITTANCE.
FORWARD BILL PROMPTLY TO MORTGAGE CO. IF FUNDS HELD IN ESCROW.

NOTE: All unpaid taxes assessed on real estate will be returned to the Tax Claim Bureau in the Government Center Building, Media, PA not later than February 28, 2023 for sale by the Tax Claim Bureau, and will be subject to a filing fee charge and interest of 9 per cent per annum from March 1, 2023 in addition to penalties. Payment of returned taxes shall be made only to the Tax Claim Bureau. Phone: (610) 891-4282, 4285, 4286, 4287, 4288

RETAIN THE TOP PORTION FOR YOUR RECORDS - RETURN THE BOTTOM STUB IN THE ENCLOSED ENVELOPE

RIDLEY PARK BOROUGH, TAX COLLECTOR
P.O. BOX 467
RIDLEY PARK, PA 19078

Temp Return Service Requested

IMPORTANT TAX BILL ENCLOSED

BOROUGH OF RIDLEY PARK 2022 REAL ESTATE TAXES
ASSESSMENT: 179,340
FOLIO NO: 37-00-01192-00

2% DISCOUNT	\$1,707.69	◀ REC'D by MARCH 31, 2022
FACE	\$1,742.54	◀ REC'D BTWN APRIL 1 and MAY 31, 2022
10% PENALTY	\$1,916.79	◀ REC'D BTWN JUNE 1 and DEC 31, 2022



BOROUGH OF RIDLEY PARK
P.O. BOX 62323
BALTIMORE, MD 21264-2323

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FAGGILO ALPHONSA P &
FAGGILO MARGARET J
505 JOHNSON AVE
RIDLEY PARK, PA 19078-2623

2022 SCHOOL REAL ESTATE TAXES

July 1, 2022

BOROUGH OF RIDLEY PARK

FOLIO NO: 37-00-01192-00

Total Millage = 24.749

County Assessment	\$179,340.00	Original Tax Liability	\$4,438.49	T A X P A Y E R C O P Y
Homestead Exclusion	\$11,013.38	Homestead Tax Reduction	\$272.57	
Billable Assessment	\$168,326.62	Net Tax Amount	\$4,165.92	

2% DISCOUNT	\$4,082.60	◀ AMT IF PAID ON OR BEFORE AUG 31, 2022
FACE	\$4,165.92	◀ AMT IF PAID BETWEEN SEPT 1 and OCT 31, 2022
10% PENALTY	\$4,582.51	◀ AMT IF PAID AFTER OCT 31, 2022

TO PAY YOUR BILL IN FULL, PAY ONE OF THE AMOUNTS TO THE RIGHT BY THE POSTED DUE DATE.

Exhibit H8 (Tax Bill)

FAGGILO ALPHONSA P & FAGGILO MARGARET J
505 JOHNSON AVE
RIDLEY PARK, PA 19078-2623

DESCRIPTION
505 JOHNSON AVE
2 STY HSE GAR
59 X 100 X IRR



MAKE CHECKS PAYABLE TO:
RIDLEY SCHOOL DISTRICT

ADDRESS INQUIRIES TO:
SUSAN BROCHET, TAX COLLECTOR
PO BOX 497
RIDLEY PARK, PA 19078

MAIL PAYMENT TO:
Susan Brochet, Tax Collector
Borough of Ridley Park
PO Box 42983
Philadelphia, PA 19101-2983

PHONE: 610-532-2100

NO CASH OR CREDIT CARDS ACCEPTED.
INCLUDE FOLIO # AND PHONE NUMBER ON CHECK PAYMENT.

FORWARD BILL PROMPTLY TO MORTGAGE COMPANY, IF FUNDS HELD IN ESCROW.
Taxes are now due and payable. Prompt payment requested. Mail the bottom payment coupon with your remittance.
If you require a receipt, mail the entire bill with a stamped, self-addressed envelope to
Richard Snyder, Tax Collector, PO Box 497, Ridley Park PA 19078.
Failure to receive bill does not entitle owner to discount or remission of penalty on taxes.
No payments accepted after books close December 31, 2022.

NOTE: All unpaid taxes assessed on real estate will be returned to the Tax Claim Bureau in the Government Center Building, Media, PA not later than February 28, 2023 for sale by the Tax Claim Bureau, and will be subject to a filing fee charge and interest of 9 per cent per annum from March 1, 2023 in addition to penalties. Payment of returned taxes shall be made only to the Tax Claim Bureau. Phone: (610) 891-4282, 4285, 4286, 4287, 4288

RETAIN THE TOP PORTION FOR YOUR RECORDS - RETURN THE BOTTOM STUB IN THE ENCLOSED ENVELOPE

Susan Brochet, Tax Collector
Ridley Park Borough
P.O. Box 497
Ridley Park, PA 19078

Temp Return Service Requested

SCHOOL R.E. TAXES - RIDLEY SCHOOL DISTRICT

BOROUGH OF RIDLEY PARK 2022 SCHOOL TAX
ASSESSMENT: \$179,340.00
FOLIO NO: 37-00-01192-00
MILLAGE: 24.749

2% DISCOUNT	\$4,082.60	◀ AMT IF PAID ON OR BEFORE AUG 31, 2022
FACE	\$4,165.92	◀ AMT IF PAID BETWEEN SEPT 1 and OCT 31, 2022
10% PENALTY	\$4,582.51	◀ AMT IF PAID AFTER OCT 31, 2022



897
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FAGGILO ALPHONSA P &
FAGGILO MARGARET J
505 JOHNSON AVE
RIDLEY PARK, PA 19078-2623

RIDLEY SCHOOL DISTRICT
PO BOX 42983
PHILADELPHIA, PA 19101-2983

DELAWARE COUNTY TAX CLAIM BUREAU	MONTH-YEAR	CERTIFIED MAIL NO	MAP NUMBER		
PAYMENTS ACCEPTED: CASH, CERTIFIED CHECK, MONEY ORDER, VISA, MASTERCARD, OR DISCOVER CREDIT CARD PAYMENTS SUBJECT TO A 3% CONVENIENCE FEE, IN PERSON ONLY PAYABLE TO: TAX CLAIM BUREAU	APR-20	71786662023190083207	37-04 -196:000		
	DISTRICT-FOLIO NUMBER		TAX YEAR		CTY ASSMT 108340
	RIDLEY PARK BOROUGH 37-00-01192-00		2019		SCH ASSMT 102954
	ANNUAL COUNTY		SCHOOL	TOWNSHIP	TOTAL
GOVERNMENT CENTER 201 WEST FRONT STREET MEDIA, PA 19063 BUSINESS HOURS: 7:30 AM - 5:00 PM MONDAY THRU FRIDAY WARNING: IF YOU FAIL TO PAY THIS TAX CLAIM OR FAIL TO TAKE LEGAL ACTION TO CHALLENGE THIS TAX CLAIM, YOUR PROPERTY WILL BE SOLD WITHOUT YOUR CONSENT AS PAYMENT FOR THESE TAXES. YOUR PROPERTY MAY BE SOLD FOR A SMALL FRACTION OF ITS FAIR MARKET VALUE. IF YOU PAY THIS TAX CLAIM BEFORE JULY 1, 2021, YOUR PROPERTY WILL NOT BE SOLD. IF YOU PAY THIS CLAIM AFTER JULY 1, 2021, BUT BEFORE ACTUAL SALE, YOUR PROPERTY WILL NOT BE SOLD, BUT WILL BE LISTED ON ADVERTISEMENTS FOR SUCH SALE. IF YOU HAVE ANY QUESTIONS, PLEASE CALL YOUR ATTORNEY, THE TAX CLAIM BUREAU AT: (610) 891-5399, OR THE COUNTY LAWYER REFERRAL SERVICE AT: (610) 566-6625	TAX	591.64	4,252.00	0.00	4,843.64
	PENALTY	59.16	425.20	0.00	484.36
	INTEREST*				
	*INTEREST CALCULATED EACH MONTH NO PERSONAL CHECKS ACCEPTED			RETURN THIS COPY WITH A STAMPED SELF- ADDRESSED ENVELOPE IF A RECEIPT IS REQUESTED	
OWNER OR REPUTED OWNER/ DESCRIPTION OF PROPERTY			ADDITIONAL COSTS	64.00	
FAGGIOLO ALPHONSA P FAGGIOLO MARGARET J 505 JOHNSON AVE RIDLEY PARK PA 19078			IF PAID BY	AMOUNT DUE	
505 JOHNSON AVE 2 STY HSE GAR 59 X 100 X IRR			APR 30	5,471.92	
<div style="border: 2px solid black; padding: 5px; text-align: center;"> Exhibit I1 (Return of Property and Delinquent Taxes) </div>			MAY 31	5,511.88	
			JUN 30	5,551.84	
			JUL 31	5,591.81	
			AUG 31	5,631.76	
			SEP 30	5,671.72	
			OCT 31	5,711.68	
Notice is hereby given that the property herein described has been returned to the Tax Claim Bureau of Delaware County for non-payment of taxes and a claim has been entered under the provisions of Act of July 7th 1947, P.L. 1368, Act no. 542 as supplemented and amended (72 Pur St 5860.101 etc). If payment of these taxes is not made to the Tax Claim Bureau on or before December 31 of this year, and no exceptions are filed, a claim will become absolute. On July 1, of this year, a one (1) year period for discharge of tax claim shall commence or has commenced to run and if full payment of taxes is not made during that period as provided by Act 1947 PL 1368, as amended, the property shall be advertised for and exposed to sale under the provisions of such act and there shall be no redemption after the actual sale.					

WARNING

NOTICE DOES NOT INCLUDE TRASH, SEWER OR ANY OTHER FEE ORIGINATING FROM SCHOOL DISTRICTS AND MUNICIPALITIES.
 Present costs in the amount of \$64.00 will increase unless paid by June 30, 2021.
 An additional cost of \$220.00 will be added effective July 1, 2021.

PAYMENTS ACCEPTED:
 CASH, CERTIFIED CHECK, MONEY ORDER, VISA, MASTERCARD, OR DISCOVER. CREDIT CARD PAYMENTS SUBJECT TO A 3% CONVENIENCE FEE, IN PERSON ONLY

PAYABLE TO: TAX CLAIM BUREAU
GOVERNMENT CENTER
201 WEST FRONT STREET
MEDIA, PA 19063
 BUSINESS HOURS: 7:30 AM - 5:00 PM
 MONDAY THRU FRIDAY

DISTRICT-FOLIO NUMBER		TAX YEAR	CTY ASSMT	108340
RIDLEY PARK 37-00-01192-00		2020	SCH ASSMT	102954
			TWP ASSMT	108340
ANNUAL	COUNTY	SCHOOL	TOWNSHIP	TOTAL
TAX	591.64	4,253.44	0.00	4,845.08
PENALTY	59.16	425.34	0.00	484.50
INTEREST*				

WARNING: IF YOU FAIL TO PAY THIS TAX CLAIM OR FAIL TO TAKE LEGAL ACTION TO CHALLENGE THIS TAX CLAIM, YOUR PROPERTY WILL BE SOLD WITHOUT YOUR CONSENT AS PAYMENT FOR THESE TAXES. YOUR PROPERTY MAY BE SOLD FOR A SMALL FRACTION OF ITS FAIR MARKET VALUE. IF YOU PAY THIS TAX CLAIM BEFORE JULY 1, 2022, YOUR PROPERTY WILL NOT BE SOLD. IF YOU PAY THIS CLAIM AFTER JULY 1, 2022, BUT BEFORE ACTUAL SALE, YOUR PROPERTY WILL NOT BE SOLD, BUT WILL BE LISTED ON ADVERTISEMENTS FOR SUCH SALE. IF YOU HAVE ANY QUESTIONS, PLEASE CALL YOUR ATTORNEY, THE TAX CLAIM BUREAU AT: (610) 891-5399, OR THE COUNTY REFERRAL SERVICE AT: (610) 566-6625

***INTEREST CALCULATED EACH MONTH**
NO PERSONAL CHECKS ACCEPTED

RETURN THIS COPY WITH A STAMPED SELF- ADDRESSED ENVELOPE IF A RECEIPT IS REQUESTED

OWNER OR REPUTED OWNER/ DESCRIPTION OF PROPERTY	ADDITIONAL COSTS	94.00
FAGGILO ALPHONSA P FAGGILO MARGARET J 505 JOHNSON AVE RIDLEY PARK PA 19078	IF PAID BY	AMOUNT DUE
505 JOHNSON AVE 2 STY HSE GAR 59 X 100 X IRR	OCT 31	5,743.36
	NOV 30	5,783.33
	DEC 31	5,823.30
	JAN 31	5,863.27
	FEB 28	5,903.24
	MAR 31	5,943.21
APR 30	5,983.18	

Exhibit I2 (Return of Property and Delinquent Taxes)

Notice is hereby given that the property herein described has been returned to the Tax Claim Bureau of Delaware County for non-payment of taxes and a claim has been entered under the provisions of Act of July 7th 1947, P.L. 1368, Act no. 542 as supplemented and amended (72 Pur St 5860.101 etc). If payment of these taxes is not made to the Tax Claim Bureau on or before December 31 of this year, and no exceptions are filed, a claim will become absolute. On July 1, of this year, a one (1) year period for discharge of tax claim shall commence or has commenced to run and if full payment of taxes is not made during that period as provided by Act 1947 PL 1368, as amended, the property shall be advertised for and exposed to sale under the provisions of such act and there shall be no redemption after the actual sale.

POSTING COPY

NOTICE DOES NOT INCLUDE TRASH, SEWER OR ANY OTHER FEE ORIGINATING FROM SCHOOL DISTRICTS AND MUNICIPALITIES.

Present costs in the amount of \$94.00 will increase unless paid by June 30, 2022.

An additional cost of \$220.00 will be added effective July 1, 2022

<p>PAYMENTS ACCEPTED: CASH, CERTIFIED CHECK, MONEY ORDER, VISA, MASTERCARD, OR DISCOVER. CREDIT CARD PAYMENTS SUBJECT TO A 3% CONVENIENCE FEE, IN PERSON ONLY</p> <p>PAYABLE TO: TAX CLAIM BUREAU GOVERNMENT CENTER 201 WEST FRONT STREET MEDIA, PA 19063 BUSINESS HOURS: 8:30 AM - 4:30 PM MONDAY THRU FRIDAY</p>	OCT-22		37-04 -196:000	
	DISTRICT-FOLIO NUMBER		TAX YEAR	
	RIDLEY PARK 37-00-01192-00		2021	
	ANNUAL	COUNTY	SCHOOL	TOWNSHIP
TAX	537.84	4,028.87	0.00	4,566.71
PENALTY	53.78	402.89	0.00	456.67
INTEREST*				
*INTEREST CALCULATED EACH MONTH			RETURN THIS COPY WITH A STAMPED SELF- ADDRESSED ENVELOPE IF A RECEIPT IS REQUESTED	
NO PERSONAL CHECKS ACCEPTED				
OWNER OR REPUTED OWNER/ DESCRIPTION OF PROPERTY			ADDITIONAL COSTS	94.00
FAGGIOLO ALPHONSA P FAGGIOLO MARGARET J 505 JOHNSON AVE RIDLEY PARK PA 19078			IF PAID BY	AMOUNT DUE
			OCT 31	5,418.79
505 JOHNSON AVE 2 STY HSE GAR 59 X 100 X IRR			NOV 30	5,456.45
			DEC 31	5,494.13
			JAN 31	5,531.81
			FEB 28	5,569.49
			MAR 31	5,607.16
			APR 30	5,644.83
<p>WARNING: IF YOU FAIL TO PAY THIS TAX CLAIM OR FAIL TO TAKE LEGAL ACTION TO CHALLENGE THIS TAX CLAIM, YOUR PROPERTY WILL BE SOLD WITHOUT YOUR CONSENT AS PAYMENT FOR THESE TAXES. YOUR PROPERTY MAY BE SOLD FOR A SMALL FRACTION OF ITS FAIR MARKET VALUE. IF YOU PAY THIS TAX CLAIM BEFORE JULY 1, 2023, YOUR PROPERTY WILL NOT BE SOLD. IF YOU PAY THIS CLAIM AFTER JULY 1, 2023, BUT BEFORE ACTUAL SALE, YOUR PROPERTY WILL NOT BE SOLD, BUT WILL BE LISTED ON ADVERTISEMENTS FOR SUCH SALE. IF YOU HAVE ANY QUESTIONS, PLEASE CALL YOUR ATTORNEY, THE TAX CLAIM BUREAU AT: (610) 891-5399, OR THE COUNTY REFERRAL SERVICE AT: (610) 566-6625</p>				
<p>Notice is hereby given that the property herein described has been returned to the Tax Claim Bureau of Delaware County for non-payment of taxes and a claim has been entered under the provisions of Act of July 7th 1947, P.L. 1368, Act no. 542 as supplemented and amended (72 Pur St 5860.101 etc). If payment of these taxes is not made to the Tax Claim Bureau on or before December 31 of this year, and no exceptions are filed, a claim will become absolute. On July 1, of this year, a one (1) year period for discharge of tax claim shall commence or has commenced to run and if full payment of taxes is not made during that period as provided by Act 1947 PL 1368, as amended, the property shall be advertised for and exposed to sale under the provisions of such act and there shall be no redemption after the actual sale.</p>				
<p>POSTING COPY NOTICE DOES NOT INCLUDE TRASH, SEWER C... NY... EF... ORIGINATING FROM SCHOOL DISTRICTS AND MUNICIPALITIES. Present costs in the ar... nt... increase unless paid by June 30, 2023. An addit... e added effective July 1, 2023</p>				

Exhibit I3 (Return of Property and Delinquent Taxes)

DELAWARE COUNTY TAX CLAIM BUREAU	MONTH-YEAR	CERTIFIED MAIL NO		MAP NUMBER	
	MAR-23	71786662023220078265		37-04 -196:000	
PAYMENTS ACCEPTED: CASH, CERTIFIED CHECK, MONEY ORDER, VISA, MASTERCARD, OR DISCOVER CREDIT CARD PAYMENTS SUBJECT TO A 3% CONVENIENCE FEE, IN PERSON ONLY PAYABLE TO: TAX CLAIM BUREAU	DISTRICT-FOLIO NUMBER		TAX YEAR	CTY ASSMT	179340
	RIDLEY PARK 37000119200		2022	SCH ASSMT	179340
GOVERNMENT CENTER 201 WEST FRONT STREET MEDIA, PA 19063 BUSINESS HOURS: 8:30 AM - 4:30 PM MONDAY THRU FRIDAY PHONE: (610) 891-5399, (610) 891-4638, (610) 891-4288, (610) 891-4286 WARNING: IF YOU FAIL TO PAY THIS TAX CLAIM OR FAIL TO TAKE LEGAL ACTION TO CHALLENGE THIS TAX CLAIM, YOUR PROPERTY WILL BE SOLD WITHOUT YOUR CONSENT AS PAYMENT FOR THESE TAXES. YOUR PROPERTY MAY BE SOLD FOR A SMALL FRACTION OF ITS FAIR MARKET VALUE. IF YOU PAY THIS TAX CLAIM BEFORE JULY 1, 2024, YOUR PROPERTY WILL NOT BE SOLD. IF YOU PAY THIS CLAIM AFTER JULY 1, 2024, BUT BEFORE ACTUAL SALE, YOUR PROPERTY WILL NOT BE SOLD, BUT WILL BE LISTED ON ADVERTISEMENTS FOR SUCH SALE. IF YOU HAVE ANY QUESTIONS, PLEASE CALL YOUR ATTORNEY, THE TAX CLAIM BUREAU AT: (610) 891-5399, OR THE COUNTY LAWYER REFERRAL SERVICE AT: (610) 566-6625	ANNUAL	COUNTY	SCHOOL	TOWNSHIP	TOTAL
	TAX	537.84	4,165.92	0.00	4,703.76
PENALTY	53.78	416.59	0.00	470.37	
INTEREST*					
*INTEREST CALCULATED EACH MONTH			RETURN THIS COPY WITH A STAMPED SELF- ADDRESSED ENVELOPE IF A RECEIPT IS REQUESTED		
NO PERSONAL CHECKS ACCEPTED			ADDITIONAL COSTS	64.00	
OWNER OR REPUTED OWNER/ DESCRIPTION OF PROPERTY			IF PAID BY	AMOUNT DUE	
FAGGIOLLO ALPHONSA P FAGGIOLLO MARGARET J 505 JOHNSON AVE RIDLEY PARK PA 19078			MAR 31	5,276.94	
			APR 30	5,315.74	
			MAY 31	5,354.55	
			JUN 30	5,393.36	
			JUL 31	5,432.16	
505 JOHNSON AVE 2 STY HSE GAR 59 X 100 X IRR			AUG 31	5,470.96	
			SEP 30	5,509.77	
<p>Notice is hereby given that the property herein described has been returned to the Tax Claim Bureau of Delaware County for non-payment of taxes and a claim has been entered under the provisions of Act of July 7th 1947, P.L 1368, Act no. 542 as supplemented and amended (72 Pur St 5860.101 etc). If payment of these taxes is not made to the Tax Claim Bureau on or before December 31 of this year, and no exceptions are filed, a claim will become absolute. On July 1, of this year, a one (1) year period for discharge of tax claim shall commence or has commenced to run and if full payment of taxes is not made during that period as provided by Act 1947 PL 1368, as amended, the property shall be advertised for and exposed to sale under the provisions of such act and there shall be no redemption after the actual sale.</p>					
<div style="border: 2px solid black; padding: 5px; display: inline-block;"> Exhibit I4 (Return of Property and Delinquent Taxes) </div>					

WARNING

NOTICE DOES NOT INCLUDE TRASH, SEWER OR ANY OTHER FEE ORIGINATING FROM SCHOOL DISTRICTS AND MUNICIPALITIES.
Present costs in the amount of \$64.00 will increase unless paid by June 30, 2024.
An additional cost of \$220.00 will be added effective July 1, 2024.

Exhibit J1 (Tax Claim Notice)

DELAWARE COUNTY TAX CLAIM BUREAU	MONTH-YEAR	CERTIFIED MAIL NO	MAP NUMBER		
PAYMENTS ACCEPTED: CASH, CERTIFIED CHECK, MONEY ORDER, VISA, MASTERCARD, OR DISCOVER CREDIT CARD PAYMENTS SUBJECT TO A 3% CONVENIENCE FEE, IN PERSON ONLY PAYABLE TO: TAX CLAIM BUREAU	APR-20	71786662023190083207	37-04 -196:000		
	DISTRICT-FOLIO NUMBER		TAX YEAR		CTY ASSMT 108340
	RIDLEY PARK BOROUGH 37-00-01192-00		2019		SCH ASSMT 102954
	ANNUAL COUNTY		SCHOOL	TOWNSHIP	TOTAL
GOVERNMENT CENTER 201 WEST FRONT STREET MEDIA, PA 19063 BUSINESS HOURS: 7:30 AM - 5:00 PM MONDAY THRU FRIDAY	TAX	591.64	4,252.00	0.00	4,843.64
	PENALTY	59.16	425.20	0.00	484.36
	INTEREST*				
*INTEREST CALCULATED EACH MONTH			RETURN THIS COPY WITH A STAMPED		
NO PERSONAL CHECKS ACCEPTED			SELF- ADDRESSED ENVELOPE IF A		
OWNER OR REPUTED OWNER/ DESCRIPTION OF PROPERTY			ADDITIONAL COSTS	64.00	
FAGGIOLLO ALPHONSA P			IF PAID BY	AMOUNT DUE	
FAGGIOLLO MARGARET J			APR 30	5,471.92	
505 JOHNSON AVE			MAY 31	5,511.88	
RIDLEY PARK PA 19078			JUN 30	5,551.84	
505 JOHNSON AVE			JUL 31	5,591.81	
2 STY HSE GAR			AUG 31	5,631.76	
59 X 100 X IRR			SEP 30	5,671.72	
			OCT 31	5,711.68	
Notice is hereby given that the property herein described has been returned to the Tax Claim Bureau of Delaware County for non-payment of taxes and a claim has been entered under the provisions of Act of July 7th 1947, P.L. 1368, Act no. 542 as supplemented and amended (72 Pur St 5860.101 etc). If payment of these taxes is not made to the Tax Claim Bureau on or before December 31 of this year, and no exceptions are filed, a claim will become absolute. On July 1, of this year, a one (1) year period for discharge of tax claim shall commence or has commenced to run and if full payment of taxes is not made during that period as provided by Act 1947 PL 1368, as amended, the property shall be advertised for and exposed to sale under the provisions of such act and there shall be no redemption after the actual sale.					

WARNING

NOTICE DOES NOT INCLUDE TRASH, SEWER OR ANY OTHER FEE ORIGINATING FROM SCHOOL DISTRICTS AND MUNICIPALITIES.

Present costs in the amount of \$64.00 will increase unless paid by June 30, 2021.

An additional cost of \$220.00 will be added effective July 1, 2021.

DELAWARE COUNTY TAX CLAIM BUREAU	NOTICE OF PUBLIC SALE	DATE: 07/07/21
PAYMENTS ACCEPTED: CASH, CERTIFIED CHECK, MONEY ORDER, VISA, MASTERCARD, OR DISCOVER. CREDIT CARD PAYMENTS SUBJECT TO A 3% CONVENIENCE FEE, IN PERSON ONLY PAYABLE TO: TAX CLAIM BUREAU GOVERNMENT CENTER 201 WEST FRONT STREET MEDIA, PA 19063 BUSINESS HOURS: 8:30 AM - 4:30 PM MONDAY THRU FRIDAY PHONE:(610) 891-5399, (610) 891-4281 (610) 891-4288, (610) 891-4286	MAP NUMBER 37-04 -196:000	DISTRICT-FOLIO NUMBER RIDLEY PARK 37-00-01192-00
WARNING YOUR PROPERTY IS ABOUT TO BE SOLD WITHOUT YOUR CONSENT FOR DELINQUENT TAXES. YOUR PROPERTY MAY BE SOLD FOR A SMALL FRACTION OF ITS FAIR MARKET VALUE. IF YOU HAVE ANY QUESTIONS AS TO WHAT YOU MUST DO IN ORDER TO SAVE YOUR PROPERTY, PLEASE CALL YOUR ATTORNEY, THE TAX CLAIM BUREAU AT THE FOLLOWING TELEPHONE NUMBER: (610) 891-4281, OR THE COUNTY LAWYER REFERRAL SERVICE AT THE FOLLOWING TELEPHONE NUMBER: (610) 566-6625.	DESCRIPTION OF PROPERTY 505 JOHNSON AVE 2 STY HSE GAR 59 X 100 X IRR	NOTICE OF THE RETURN OF DELINQUENT TAXES AGAINST THIS PROPERTY BY THE VARIOUS TAXING DISTRICTS AND THE ENTRY OF TAX CLAIM THEREON, HAS BEEN HERETOFORE GIVEN ACCORDING TO LAW, AND THE PERIOD OF REDEMPTION HAVING BEEN EXPIRED, SAID CLAIM HAS NOW BECOME ABSOLUTE. THIS SALE WILL BE FINAL, DIVESTING YOUR TITLE TO THE PROPERTY, THE PURPOSE OF THIS SALE BEING TO PROVIDE FOR THE COLLECTION OF THE AMOUNT OF TAXES OWING ON SAID PROPERTY. NOTICE OF SALE WILL BE PUBLISHED ONCE IN TWO (2) NEWSPAPERS OF GENERAL CIRCULATION AND THE DELAWARE COUNTY LEGAL JOURNAL. COST OF SUCH PUBLICATION WILL BE ADDED TO THE LIEN. RETURN THIS NOTICE WITH PAYMENT. IF RECEIPT IS DESIRED, PLEASE ENCLOSE A SELF-ADDRESSED STAMPED ENVELOPE.
APPROXIMATE UPSET PRICE	THE APPROXIMATE UPSET PRICE FOR WHICH THE PROPERTY SHALL BE SOLD IS: \$ 6,371.24	
TO ALL OWNERS OF PROPERTY DESCRIBED IN THIS NOTICE:		
Your property, described above, will be sold by the Delaware County Tax Claim Bureau for delinquent real estate taxes. The sale will be held at 900 AM on September 16, 2021, at GOVERNMENT CNTR BLDG FRONT ST., MEDIA PA		
The approximate upset sale price for the property is set forth above. The sale of your property may, at the option of the Bureau, be stayed if you, or any lien creditor of yours, on or before the date of sale, enters into an Agreement with the Bureau to pay the taxes in installments, in the manner provided by the Real Estate Tax Sale Law, and the Agreement is entered into.		

Exhibit J2 (Tax Claim Notice)

DELAWARE COUNTY
TAX CLAIM BUREAU

NOTICE OF PUBLIC SALE

DATE: 07/05/22

PAYMENTS ACCEPTED:
CASH, CERTIFIED CHECK, MONEY ORDER, VISA,
MASTERCARD, OR DISCOVER. CREDIT CARD
PAYMENTS SUBJECT TO A 3% CONVENIENCE
FEE, IN PERSON ONLY
PAYABLE TO: TAX CLAIM BUREAU
GOVERNMENT CENTER
201 WEST FRONT STREET
MEDIA, PA 19063
BUSINESS HOURS: 8:30 AM - 4:30 PM
MONDAY THRU FRIDAY
PHONE:(610) 891-5399, (610) 891-4281
(610) 891-4288, (610) 891-4286

CERTIFIED MAIL NO
71786662023072225282

MAP NUMBER
37-04 -196:000

DESCRIPTION OF PROPERTY
505 JOHNSON AVE
2 STY HSE GAR
59 X 100 X IRR

DISTRICT-FOLIO NUMBER
RIDLEY PARK
37-00-01192-00

NOTICE OF THE RETURN OF DELINQUENT TAXES AGAINST THIS PROPERTY BY THE VARIOUS TAXING DISTRICTS AND THE ENTRY OF TAX CLAIM THEREON, HAS BEEN HERETOFORE GIVEN ACCORDING TO LAW, AND THE PERIOD OF REDEMPTION HAVING BEEN EXPIRED, SAID CLAIM HAS NOW BECOME ABSOLUTE. THIS SALE WILL BE FINAL, DIVESTING YOUR TITLE TO THE PROPERTY, THE PURPOSE OF THIS SALE BEING TO PROVIDE FOR THE COLLECTION OF THE AMOUNT OF TAXES OWING ON SAID PROPERTY.

NOTICE OF SALE WILL BE PUBLISHED ONCE IN TWO (2) NEWSPAPERS OF GENERAL CIRCULATION AND THE DELAWARE COUNTY LEGAL JOURNAL. COST OF SUCH PUBLICATION WILL BE ADDED TO THE LIEN.

RETURN THIS NOTICE WITH PAYMENT. IF RECEIPT IS DESIRED, PLEASE ENCLOSE A SELF-ADDRESSED STAMPED ENVELOPE.

Exhibit J3 (Tax Claim Notice)

WARNING
YOUR PROPERTY IS ABOUT TO BE SOLD WITHOUT YOUR CONSENT FOR DELINQUENT TAXES. YOUR PROPERTY MAY BE SOLD FOR A SMALL FRACTION OF ITS FAIR MARKET VALUE. IF YOU HAVE ANY QUESTIONS AS TO WHAT YOU MUST DO IN ORDER TO SAVE YOUR PROPERTY, PLEASE CALL YOUR ATTORNEY, THE TAX CLAIM BUREAU AT THE FOLLOWING TELEPHONE NUMBER: (610) 891-4281, OR THE COUNTY LAWYER REFERRAL SERVICE AT THE FOLLOWING TELEPHONE NUMBER: (610) 566-6625.

NO PERSONAL CHARGES INCURRED	APPROXIMATE UPSET PRICE
OWNER OR REPUTED OWNER 37-00-01192-00 FAGGILO MARGARET J 505 JOHNSON AVE RIDLEY PARK, PA 19078	THE APPROXIMATE UPSET PRICE FOR WHICH THE PROPERTY SHALL BE SOLD IS: \$ 6,403.05

TO ALL OWNERS OF PROPERTY DESCRIBED IN THIS NOTICE:
Your property, described above, will be sold by the Delaware County Tax Claim Bureau for delinquent real estate taxes. The sale will be held at 1000 AM on September 22, 2022, at GOVERNMENT CNTR BLDG FRONT ST., MEDIA PA

The approximate upset sale price for the property is set forth above. The sale of your property may, at the option of the Bureau, be stayed if you, or any lien creditor of yours, on or before the date of sale, enters into an Agreement with the Bureau to pay the taxes in installments, in the manner provided by the Real Estate Tax Sale Law, and the Agreement is entered into.

NOTICE DOES NOT INCLUDE TRASH, SEWER OR ANY OTHER FEE ORIGINATING FROM SCHOOL DISTRICTS AND MUNICIPALITIES.

FAGGILO MARGARET J
505 JOHNSON AVE
RIDLEY PARK, PA 19078

<p>PAYMENTS ACCEPTED: CASH, CERTIFIED CHECK, MONEY ORDER, VISA, MASTERCARD, OR DISCOVER. CREDIT CARD PAYMENTS SUBJECT TO A 3% CONVENIENCE FEE, IN PERSON ONLY</p> <p>PAYABLE TO: TAX CLAIM BUREAU GOVERNMENT CENTER 201 WEST FRONT STREET MEDIA, PA 19063 BUSINESS HOURS: 8:30 AM - 4:30 PM MONDAY THRU FRIDAY</p>	OCT-22		37-04 -196:000	
	DISTRICT-FOLIO NUMBER		TAX YEAR	
	RIDLEY PARK 37-00-01192-00		2021	
	ANNUAL	COUNTY	SCHOOL	TOWNSHIP
TAX	537.84	4,028.87	0.00	4,566.71
PENALTY	53.78	402.89	0.00	456.67
INTEREST*				
*INTEREST CALCULATED EACH MONTH			RETURN THIS COPY WITH A STAMPED SELF- ADDRESSED ENVELOPE IF A RECEIPT IS REQUESTED	
NO PERSONAL CHECKS ACCEPTED				
OWNER OR REPUTED OWNER/ DESCRIPTION OF PROPERTY			ADDITIONAL COSTS	94.00
FAGGIOLLO ALPHONSA P FAGGIOLLO MARGARET J 505 JOHNSON AVE RIDLEY PARK PA 19078 505 JOHNSON AVE 2 STY HSE GAR 59 X 100 X IRR			IF PAID BY	AMOUNT DUE
			OCT 31	5,418.79
			NOV 30	5,456.45
			DEC 31	5,494.13
			JAN 31	5,531.81
			FEB 28	5,569.49
MAR 31	5,607.16			
APR 30	5,644.83			
Notice is hereby given that the property herein described has been returned to the Tax Claim Bureau of Delaware County for non-payment of taxes and a claim has been entered under the provisions of Act of July 7th 1947, P.L. 1368, Act no. 542 as supplemented and amended (72 Pur St 5860.101 etc). If payment of these taxes is not made to the Tax Claim Bureau on or before December 31 of this year, and no exceptions are filed, a claim will become absolute. On July 1, of this year, a one (1) year period for discharge of tax claim shall commence or has commenced to run and if full payment of taxes is not made during that period as provided by Act 1947 PL 1368, as amended, the property shall be advertised for and exposed to sale under the provisions of such act and there shall be no redemption after the actual sale.				
<p>POSTING COPY</p> <p>NOTICE DOES NOT INCLUDE TRASH, SEWER C... NY... EF ORIGINATING FROM SCHOOL DISTRICTS AND MUNICIPALITIES. Present costs in the ar... nt... increase unless paid by June 30, 2023. An addit... e added effective July 1, 2023</p>				

Exhibit J4 (Tax Claim Notice)

DELAWARE COUNTY TAX CLAIM BUREAU PAYMENTS ACCEPTED: CASH, CERTIFIED CHECK, MONEY ORDER, VISA, MASTERCARD, OR DISCOVER CREDIT CARD PAYMENTS SUBJECT TO A 3% CONVENIENCE FEE, IN PERSON ONLY PAYABLE TO: TAX CLAIM BUREAU	MONTH-YEAR	CERTIFIED MAIL NO	MAP NUMBER		
	MAR-23	71786662023220078265	37-04 -196:000		
GOVERNMENT CENTER 201 WEST FRONT STREET MEDIA, PA 19063 BUSINESS HOURS: 8:30 AM - 4:30 PM MONDAY THRU FRIDAY PHONE: (610) 891-5399, (610) 891-4638, (610) 891-4288, (610) 891-4286 WARNING: IF YOU FAIL TO PAY THIS TAX CLAIM OR FAIL TO TAKE LEGAL ACTION TO CHALLENGE THIS TAX CLAIM, YOUR PROPERTY WILL BE SOLD WITHOUT YOUR CONSENT AS PAYMENT FOR THESE TAXES. YOUR PROPERTY MAY BE SOLD FOR A SMALL FRACTION OF ITS FAIR MARKET VALUE. IF YOU PAY THIS TAX CLAIM BEFORE JULY 1, 2024, YOUR PROPERTY WILL NOT BE SOLD. IF YOU PAY THIS CLAIM AFTER JULY 1, 2024, BUT BEFORE ACTUAL SALE, YOUR PROPERTY WILL NOT BE SOLD, BUT WILL BE LISTED ON ADVERTISEMENTS FOR SUCH SALE. IF YOU HAVE ANY QUESTIONS, PLEASE CALL YOUR ATTORNEY, THE TAX CLAIM BUREAU AT: (610) 891-5399, OR THE COUNTY LAWYER REFERRAL SERVICE AT: (610) 566-6625	DISTRICT-FOLIO NUMBER	TAX YEAR	CTY ASSMT	179340	
	RIDLEY PARK 37000119200	2022	SCH ASSMT	179340	
	ANNUAL	COUNTY	SCHOOL	TOWNSHIP	TOTAL
	TAX	537.84	4,165.92	0.00	4,703.76
	PENALTY	53.78	416.59	0.00	470.37
INTEREST*					
*INTEREST CALCULATED EACH MONTH NO PERSONAL CHECKS ACCEPTED			RETURN THIS COPY WITH A STAMPED SELF-ADDRESSED ENVELOPE IF A RECEIPT IS REQUESTED		
OWNER OR REPUTED OWNER/ DESCRIPTION OF PROPERTY			ADDITIONAL COSTS	64.00	
FAGGIOLO ALPHONSA P FAGGIOLO MARGARET J 505 JOHNSON AVE RIDLEY PARK PA 19078			IF PAID BY	AMOUNT DUE	
505 JOHNSON AVE 2 STY HSE GAR 59 X 100 X IRR			MAR 31	5,276.94	
			APR 30	5,315.74	
			MAY 31	5,354.55	
			JUN 30	5,393.36	
			JUL 31	5,432.16	
			AUG 31	5,470.96	
			SEP 30	5,509.77	
Notice is hereby given that the property herein described has been returned to the Tax Claim Bureau of Delaware County for non-payment of taxes and a claim has been entered under the provisions of Act of July 7th 1947, P.L. 1368, Act no. 542 as supplemented and amended (72 Pur St 5860.101 etc). If payment of these taxes is not made to the Tax Claim Bureau on or before December 31 of this year, and no exceptions are filed, a claim will become absolute. On July 1, of this year, a one (1) year period for discharge of tax claim shall commence or has commenced to run and if full payment of taxes is not made during that period as provided by Act 1947 PL 1368, as amended, the property shall be advertised for and exposed to sale under the provisions of such act and there shall be no redemption after the actual sale.					
<div style="border: 2px solid black; padding: 5px; display: inline-block;"> Exhibit J5 (Tax Claim Notice) </div>					

WARNING

NOTICE DOES NOT INCLUDE TRASH, SEWER OR ANY OTHER FEE ORIGINATING FROM SCHOOL DISTRICTS AND MUNICIPALITIES.
 Present costs in the amount of \$64.00 will increase unless paid by June 30, 2024.
 An additional cost of \$220.00 will be added effective July 1, 2024.

DATE: 09/12/22

SALES REPORT

INTEREST CALCULATED AS OF: 09/22/2022

PAGE: 151

Exhibit K1 (Sales Report for Plaintiff's Property)

RECORD# 746	FOLIO-NBR	37-00-00414-00	SALE DATE:	09/22/22		
LONG TERM VENTURES LLC		12 COLLIER CIR			CURRENT ASSESSMENT	155,230
		2 STY HSE				TOTAL DUE: 5,358.54
709 FOX LN		37 X 100 X IRR				
CHESTER SPRINGS PA 19425					SCH	97,190
2020		CTY				5,358.54

RECORD# 747	FOLIO-NBR	37-00-00902-00	SALE DATE:	09/22/22		RIDLEY PARK
MOSCO JOSEPH RICHARD &		54 HETZEL RD			CURRENT ASSESSMENT	153,260
MOSCO MARY ANN		2 STY HSE				TOTAL DUE: 5,499.23
32 HETZEL RD		36 X 81				
RIDLEY PARK PA 19078					SCH	87,574
2020		CTY				5,499.23

RECORD# 748	FOLIO-NBR	37-00-00963-00	SALE DATE:	09/22/22		RIDLEY PARK
GABE A TRON LP		100 HINCKLEY AVE			CURRENT ASSESSMENT	393,260
A PA LTD PARTNERSHIP		1 STY SERSTA 2 1/2STY HSE				TOTAL DUE: 16,198.69
100 HINCKLEY AVE		93 X 168.8 X IRR				
RIDLEY PARK PA 19078					SCH	270,300
2020		CTY				16,198.69

RECORD# 749	FOLIO-NBR	37-00-01192-00	SALE DATE:	09/22/22		RIDLEY PARK
FAGGIOLO ALPHONSA P &		505 JOHNSON AVE			CURRENT ASSESSMENT	179,340
FAGGIOLO MARGARET J		2 STY HSE GAR				TOTAL DUE: 6,403.05
505 JOHNSON AVE		59 X 100 X IRR				
RIDLEY PARK PA 19078					SCH	102,954
2020		CTY				6,403.05

RECORD# 750	FOLIO-NBR	37-00-01210-00	SALE DATE:	09/22/22		RIDLEY PARK
FAGGIOLO ALPHONSO P &		0 KANE AVE			CURRENT ASSESSMENT	160,580
MARGARET JANE		LOTS 23-24				TOTAL DUE: 534.39
215 KANE AVE		40 X 100				
RIDLEY PARK PA 19078					SCH	3,750
2020		CTY				534.39

**Exhibit K2 (Illegal
Deed Sale Process)**

**CONDITIONS OF SALE
UPSET PRICE SALE (updated 11/30/21)**

The following conditions shall govern the sale of properties by the Tax Claim Bureau:

The Initial bid must equal the fixed UPSET PRICE. In the event of a bid higher than the Upset Price, the Bureau will require that excess bid(s) be made in multiples of \$1,000.00 or more. The auctioneer will describe the bidding increments prior to beginning the sale. In addition to the Upset Price, the purchaser must pay the realty transfer tax, preparation of the Deed, Acknowledgement of Deed, Recording Fee, Title Search and Deed Registration Fee. These costs and the winning Bid Price must be paid in full on all property(s) sold on the day of sale no later than 1 hour before the close of business or at such other date and time designated by the Bureau. **ALL SALES ARE FINAL.**

The purchaser on a successful bid shall make checks payable to the TAX CLAIM BUREAU.
Pay only by: TREASURER'S CHECK, CASHIER CHECK, CERTIFIED CHECK OR MONEY ORDER.

Anyone who does not finalize a sale will be debarred from all future sales for five years starting from the date of the sale you did not finalize and will forfeit your \$1,000.00 registration fee. Failure to finalize on one property means you do not get to purchase any. It's all or none, no exceptions.

All listed Properties are subject to prior payment of taxes due and to confirmation by the Court of Common Pleas, County of Delaware, Pennsylvania.

The Tax Claim Bureau will issue a deed to the purchaser (or assignee, if purchaser is pre-registered as the principal of the assignee or under a power of attorney). The deed will not contain ANY warranty, either general or special.

IT WILL TAKE 6 TO 12 MONTHS FOR THE DEED TO BE ISSUED.

The bureau will sell the property as described on the dockets in the Tax Claim Bureau and the Bureau makes no representation or warranty as to the description nor will the Bureau make any survey on the property.

All properties are sold under and by virtue of the "Real Estate Tax Sale Law." All titles transferred by the Tax Claim Bureau are under and subject to the said Act.

Payment of Taxes anytime prior to the sale will take precedence over the Tax Claim Bureau's Sale, thus voiding the sale.

All properties are sold subject to existing occupancy, payment of Registry fees, Municipal or Governmental claims not paid out of the Sale Price and any other liens or mortgages on the property, all of which must be paid by the purchaser.

The Bureau reserves the right to participate or not participate in any post-sale litigation.

At the time of registration and within twenty (20) days following any sale under the act, a successful bidder shall be required to provide certification to the Bureau that the person is not delinquent in paying real estate taxes to any taxing authorities where the property is located and that the person has no municipal utility bills that are more than one year outstanding.ⁱ

Effective 8/30/21, there are additional conditions of sale required by the Real Estate Tax Sale Law:

At registration, every bidder is required to fill out an application that provides the name, residential address and phone number for all those who are bidding as individuals. For anyone bidding on behalf of an entity, you must provide the names, addresses and phone numbers of all members, officers, partners, trustees or anyone with an ownership interest in the entity. You must provide proof of the existence of the entity and the authority of the bidder to act on behalf of the entity. You must provide the address and folio number for every property in Delaware County that is owned by you or an entity in which you have an ownership interest.

In addition, every bidder is required to provide an Affidavit, verifying (1) you are not delinquent in paying real estate taxes to any taxing district in the Commonwealth of Pennsylvania; (2) you have no municipal utility bills within the Commonwealth of Pennsylvania that are more than one year outstanding; (3) you

have not had a landlord's license, certificate or permit revoked in any taxing district in the County of Delaware; (4) in the last three (3) years, you have not engaged in or permitted an uncorrected housing code violation; failed to maintain property in a reasonable manner such that the property posed a threat to the health, safety or property; or permitted the use of property in an unsafe, illegal or unsanitary manner such that the property posed a threat to health, safety or property; and (5) you are not the owner of any property being exposed to the tax sale, nor acting on behalf of any owner of property being exposed to the tax sale.

If you are bidding on behalf of an entity, you are also providing verification on behalf of the entity.

When signing the Affidavit, you must acknowledge that you are familiar with each and every property owned by you in the County of Delaware and you have taken all necessary steps to determine the status of those properties. If you are unable to make that determination with certainty, you should not sign the Affidavit and you should not participate in the bidding process. By signing the Affidavit, if it is discovered that any statement you verified is untrue, you can and will be prosecuted for Unsworn Falsification to Authorities, 18 Pa.C.S. 4904, a criminal offense.

All sales will be placed in the name of the bidder. No transfers may occur at closing. All transfer of title to real estate must occur after the closing and the appropriate taxes paid. The exception is that an individual may bid on behalf of an entity or a spouse may bid on behalf of both husband and wife and title placed in the name of the entity or both spouses at the time of closing upon presentation of proof of the existence of the entity and the authority of the bidder.

Debarred Bidders (those who cannot bid):

- All tax delinquent individuals and entities. (The principals of entities are also barred from bidding.)
- Anyone who has municipal utility bills within the Commonwealth that are more than one year delinquent.
- Anyone who has sold or otherwise transferred a Delaware County property to another while that property has had delinquent real estate taxes or municipal utility bills will be considered delinquent and barred until the delinquent taxes and municipal utility bills that accrued during your ownership have been paid.
- Anyone with trash or sewer liens in the County of Delaware.
- Anyone who has engaged in or permitted an uncorrected housing code violation in the last 3 years.
- Anyone who has failed to settle on a prior purchase and has not satisfied the conditions of the Treasurer for the failure to close and pay all cost established by the Treasurer for such failure to purchase.
- Anyone owning property in violation of the tax sale law or the rules and regulations of the Tax Claim Bureau as it relates to such sales or the conditions of ownership of real estate with the taxing authorities, including but not limited to landlords whose license or certificate and permit for the rental of real estate have been revoked in any taxing district or any owner of real estate in violation or any owner of real estate in any taxing district who is in violation of the real estate tax state law.

I have read, understood, and accept the conditions of sale set forth above -

Signature _____

Date. _____

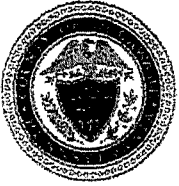
As used in this section, the following terms shall have the following meaning:

"Certification" shall mean proof via receipts of paid taxes and municipal utility bills within the jurisdiction or a notarized affidavit by the bidder evincing payment of such real estate taxes and municipal utility bills.

"Municipal Utility Bills" shall mean for services provided by a utility, which is wholly owned and operated by a municipal authority. The term shall include but not be limited to water, sewer and solid waste disposal utility bills.

"Municipality" refers to any county, city, borough, incorporated town, township, home rule municipality, optional plan municipality, optional charter municipality or any similar general-purpose unit of government, which may be authorized by statute.

"Person" includes a Corporation, Partnership, Limited Liability Company, Business Trust, other Association Government Entity (other than the Commonwealth), Estate, Trusts, Foundation, or natural Person.



TAX CLAIM BUREAU
COUNTY OF DELAWARE
GOVERNMENT CENTER BUILDING
201 WEST FRONT STREET
MEDIA, PENNSYLVANIA 19063

COUNCIL
Brian P. Zidek, *Chairman*
Dr. Monica Taylor, *Vice-Chairman*
Kevin M. Madden
Elaine Paul Schaefer
Christine Reuther

Karen Duffy
Manager

Exhibit L1 (Official Sale Notice)

July 27, 2021

Re: 37-00-01192-00
505 Johnson Ave

Dear Homeowner:

This letter is to inform you that the above-referenced property is scheduled for the Upset Price Sale on September 16, 2021 at 9AM. Official sale notice that was sent was returned to us.

Enclosed is a copy of the sale notice that was returned which includes the amount due before the Sale. This office will only accept a certified check, money order or cash if you are paying in person. **NO PERSONAL CHECKS**. The Tax Claim Bureau is open Monday through Friday from 8:30AM to 4:30PM.

Please contact this office with any questions.

Sincerely,

Janine Heinlein
Upset Price Sale Coordinator
610-891-4281

Enc.

3700011920010000579810000591640000650805

251046-082702

COPY

DELAWARE COUNTY, PENNSYLVANIA - REAL ESTATE TAX BILL

2019

BILLING DATE	PROPERTY ID NUMBER	ASSESSMENT	TAX RATE	BANK ID	
02/01/2019	37-00-01192-00	1	108,340	5.461	
DISCOUNT		FACE		PENALTY	
DUE BY	AMOUNT OF TAX	DUE BY	AMOUNT OF TAX	DUE BY	AMOUNT OF TAX
04/01/2019	\$579.81	06/01/2019	\$591.64	12/31/2019	\$650.80

FAGGIOLO ALPHONSA P &
 FAGGIOLO MARGARET J
 505 JOHNSON AVE
 RIDLEY PARK PA 19078

PROPERTY/LOCATION/DESC/SIZE

505 JOHNSON AVE
 2 STY HSE GAR
 59 X 100 X IRR

Exhibit M1 (County Tax Bill)

RETURN THIS PORTION IF RECEIPT DESIRED



^DETACH HERE^

^DETACH HERE^

IF TAXES ARE PAID BY MORTGAGE COMPANY, PLEASE FORWARD BOTH COPIES TO COMPANY
 MAKE CHECKS PAYABLE TO DELAWARE COUNTY TREASURER

You may use any of the below listed methods for payment of taxes:

1. Use the enclosed return envelope to expedite payment of your taxes.
 - a. The original tax bill must be submitted with your payment to insure timely and proper credit to your account.
 - b. If you desire a receipt, enclose both copies with a self-addressed stamped envelope.
 - c. Mail to Treasurer of Delaware County, P.O. Box 1886, Media, PA 19063-8886
2. Pay at any Delaware County Branch of Wells Fargo or TD Bank.
 - a. If you desire a receipt, both copies must be presented at bank.
3. Pay at the Court House in Media between 7:30 AM and 5:00 PM

Payment Periods indicated on tax bill.

1. Discount Period - A 2% discount had been calculated and is allowed on taxes paid within 2 months of the date billed.
2. Face Period - Taxes paid from 2 to 4 months after billing date must be paid at the assessed (face) amount.
3. Penalty Period - If paid after 4 month period, a 10% penalty must also be paid.

Taxes not paid by December 31 of the current year will be liened to the Tax Claim Bureau.

If you should have questions concerning your tax bill, please contact the Self-Tax Collection Department at the Government Center Building in Media, PA - Phone 610-891-4277, 4278.

The ORIGINAL tax bill must be submitted with your payment of taxes to insure timely and proper credit to your account.

If you desire a receipt, enclose both forms (original and copy) with stamped self-addressed envelope.

vDETACH HEREv

vDETACH HEREv

3700011920010000579810000591640000650805

ORIGINAL

DELAWARE COUNTY, PENNSYLVANIA - REAL ESTATE TAX BILL

2019

BILLING DATE	PROPERTY ID NUMBER	ASSESSMENT	TAX RATE	BANK ID	
02/01/2019	37-00-01192-00	1	108,340	5.461	
DISCOUNT		FACE		PENALTY	
DUE BY	AMOUNT OF TAX	DUE BY	AMOUNT OF TAX	DUE BY	AMOUNT OF TAX
04/01/2019	\$579.81	06/01/2019	\$591.64	12/31/2019	\$650.80

FAGGIOLO ALPHONSA P &
 FAGGIOLO MARGARET J
 505 JOHNSON AVE
 RIDLEY PARK PA 19078

PROPERTY/LOCATION/DESC/SIZE

505 JOHNSON AVE
 2 STY HSE GAR
 59 X 100 X IRR

RETURN THIS PORTION WITH PAYMENT



COPY DELAWARE COUNTY, PENNSYLVANIA - REAL ESTATE TAX BILL

2020

BILLING DATE	PROPERTY ID NUMBER		ASSESSMENT	TAX RATE	BANK ID
02/01/2020	37-00-01192-00	1	108,340	5.461	
DISCOUNT			FACE	PENALTY	
DUE BY	AMOUNT OF TAX	DUE BY	AMOUNT OF TAX	DUE BY	AMOUNT OF TAX
04/01/2020	\$579.81	06/01/2020	\$591.64	12/31/2020	\$650.80

FAGGILO ALPHONSA P &
 FAGGILO MARGARET J
 505 JOHNSON AVE
 RIDLEY PARK PA 19078

Exhibit M2 (County Tax Bill)

PROPERTY/LOCATION/DESC/SIZE

505 JOHNSON AVE
 2 STY HSE GAR
 59 X 100 X IRR



RETURN THIS PORTION IF RECEIPT DESIRED

DETACH HERE^

^DETACH HERE^

IF TAXES ARE PAID BY MORTGAGE COMPANY, PLEASE FORWARD BOTH COPIES TO COMPANY
 MAKE CHECKS PAYABLE TO DELAWARE COUNTY TREASURER

- You may use any of the below listed methods for payment of taxes:
- Use the enclosed return envelope to expedite payment of your taxes.
 - The original tax bill must be submitted with your payment to insure timely and proper credit to your account.
 - If you desire a receipt, enclose both copies with a self-addressed stamped envelope.
 - Mail to Treasurer of Delaware County, P.O. Box 1886, Media, PA 19063-8886
 - Pay at any Delaware County Branch of Wells Fargo or TD Bank.
 - If you desire a receipt, both copies must be presented at bank.
 - Pay at the Court House in Media between 7:30 AM and 5:00 PM

- Payment Periods indicated on tax bill.
- Discount Period - A 2% discount had been calculated and is allowed on taxes paid within 2 months of the date billed.
 - Face Period - Taxes paid from 2 to 4 months after billing date must be paid at the assessed (face) amount.
 - Penalty Period - If paid after 4 month period, a 10% penalty must also be paid.
- Taxes not paid by December 31 of the current year will be liened to the Tax Claim Bureau.

If you should have questions concerning your tax bill, please contact the Self-Tax Collection Department at the Government Center Building in Media, PA - Phone 610-891-4277, 4278.

The ORIGINAL tax bill must be submitted with your payment of taxes to insure timely and proper credit to your account.

If you desire a receipt, enclose both forms (original and copy) with stamped self-addressed envelope.

DETACH HEREv

vDETACH HEREv

3700011920010000579810000591640000650805

ORIGINAL DELAWARE COUNTY, PENNSYLVANIA - REAL ESTATE TAX BILL

2020

BILLING DATE	PROPERTY ID NUMBER		ASSESSMENT	TAX RATE	BANK ID
02/01/2020	37-00-01192-00	1	108,340	5.461	
DISCOUNT			FACE	PENALTY	
DUE BY	AMOUNT OF TAX	DUE BY	AMOUNT OF TAX	DUE BY	AMOUNT OF TAX
04/01/2020	\$579.81	06/01/2020	\$591.64	12/31/2020	\$650.80

PROPERTY/LOCATION/DESC/SIZE

FAGGILO ALPHONSA P &
 FAGGILO MARGARET J
 505 JOHNSON AVE
 RIDLEY PARK PA 19078

505 JOHNSON AVE
 2 STY HSE GAR
 59 X 100 X IRR



RETURN THIS PORTION WITH PAYMENT



DELAWARE COUNTY TREASURER

201 WEST FRONT STREET
 MEDIA, PA 19063
 610-891-4278

IMPORTANT TAX NOTICE

**THIS IS THE ONLY REAL ESTATE TAX NOTICE YOU WILL RECEIVE BEFORE THIS PROPERTY
 IS TURNED OVER TO THE TAX CLAIM BUREAU.**

Property Owner	Property Location/Description
FOLIO : 37-00-01192-00 FAGGILO ALPHONSA P & FAGGILO MARGARET J 505 JOHNSON AVE RIDLEY PARK PA 19078	505 JOHNSON AVE 2 STY HSE GAR 59 X 100 X IRR FOLIO : 37-00-01192-00

Exhibit M3 (County Tax Bill)

Dear Property Owner,

The Treasurers Office has conducted a review of its 2021 Tax Records and has determined a of 11/19/21 that taxes in the amount of \$591.62 have not been paid.

IF THESE TAXES HAVE BEEN PAID. Please forward a copy of your receipted tax bill and the front/back of your cancelled check together with the stub below and mail to our office. We appreciate your assistance in helping us maintain accurate records, WE APOLOGIZE FOR ANY INCONVENIENCE. IF YOU HAVE ANY QUESTIONS PLEASE CALL (610) 891-4278 OR (610) 891-4277 TAX DEPARTMENT.

IF THESE TAXES ARE DUE and you wish to pay at this time you can:

1. Pay in person at The SELF TAX COLLECTION DEPARTMENT, GROUND FLOOR, Government Center Building, Media between 8:30 A.M. and 4:30 P.M., Monday through Friday, before December 31, 2021. Please bring the appropriate amount and the stub below. 2. Send a check and stub below to: DELAWARE COUNTY TREASURER, P.O. BOX F, MEDIA, PA, 19063

PLEASE NOTE: IF TAXES ARE PAID BY YOUR MORTGAGE COMPANY CONTACT THEM IMMEDIATELY.

YOUR REAL ESTATE TAXES HAVE NOT BEEN PAID ON TIME AND A PENALTY HAS BEEN ADDED TO THE AMOUNT YOU OWE. IF THE PROPERTY FOR WHICH TAXES HAVE NOT BEEN PAID IS YOUR PRIMARY RESIDENCE AND IF YOU ARE 60 YEARS OF AGE OR OLDER, CONTACT C.O.S.A. (THE AGENCY ON AGING) (610) 490-1300 FOR POSSIBLE ASSISTANCE.

BE ADVISED THAT TAXES WILL BECOME DELINQUENT ON DEC 31, 2021 AND WILL BE TURNED OVER TO THE TAX CLAIM BUREAU. AT THIS POINT, PENALTIES, INTEREST, AND COSTS WILL BE ADDED TO YOUR TAX AMOUNT.

Property Owner	Property Location/Description
FAGGILO ALPHONSA P & FAGGILO MARGARET J 505 JOHNSON AVE RIDLEY PARK PA 19078	505 JOHNSON AVE 2 STY HSE GAR 59 X 100 X IRR FOLIO : 37-00-01192-00 TAX DUE : \$591.62 ANNUAL



Make checks payable to: THE DELAWARE COUNTY TREASURER
 END OF YEAR REAL ESTATE TAX NOTICE - DUE DEC 31, 2021

3700011920010000527080000537840000591624

539935-071563

COPY

DELAWARE COUNTY, PENNSYLVANIA - REAL ESTATE TAX BILL

2022

BILLING DATE	PROPERTY ID NUMBER		ASSESSMENT	TAX RATE	BANK ID
03/01/2022	37-00-01192-00	1	179,340	2.999	
DISCOUNT			FACE	PENALTY	
DATE BY	AMOUNT OF TAX	DUE BY	AMOUNT OF TAX	DUE BY	AMOUNT OF TAX
05/01/2022	\$527.08	07/01/2022	\$537.84	12/31/2022	\$591.62

FAGGILO ALPHONSA P &
FAGGILO MARGARET J
505 JOHNSON AVE
RIDLEY PARK PA 19078

Exhibit M4 (County Tax Bill)

PROPERTY/LOCATION/DESC/SIZE

505 JOHNSON AVE
2 STY HSE GAR
59 X 100 X IRR



RETURN THIS PORTION IF RECEIPT DESIRED

STACH HERE^

^DETACH HERE^

IF TAXES ARE PAID BY MORTGAGE COMPANY, PLEASE FORWARD BOTH COPIES TO COMPANY
MAKE CHECKS PAYABLE TO DELAWARE COUNTY TREASURER

You may use any of the below listed methods for payment of taxes:

1. Use the enclosed return envelope to expedite payment of your taxes.
 - a. The original tax bill must be submitted with your payment to insure timely and proper credit to your account.
 - b. If you desire a receipt, enclose both copies with a self-addressed stamped envelope.
 - c. Mail to Treasurer of Delaware County, P.O. Box 1886, Media, PA 19063-8886
2. Pay at any Delaware County TD Bank branch.
 - a. If you desire a receipt, both copies must be presented at bank.
3. Pay at the Court House in Media between 8:30 AM and 4:30 PM

Payment Periods indicated on tax bill.

1. Discount Period - A 2% discount had been calculated and is allowed on taxes paid within 2 months of the date billed.
2. Face Period - Taxes paid from 2 to 4 months after billing date must be paid at the assessed (face) amount.
3. Penalty Period - If paid after 4 month period, a 10% penalty must also be paid.

Taxes not paid by December 31 of the current year will be liened to the Tax Claim Bureau.

If you should have questions concerning your tax bill, please contact the Self-Tax Collection Department at the Government Center Building in Media, PA - Phone 610-891-4277, 4278.

The ORIGINAL tax bill must be submitted with your payment of taxes to insure timely and proper credit to your account.

If you desire a receipt, enclose both forms (original and copy) with stamped self-addressed envelope.

ETACH HEREV

vDETACH HERE

3700011920010000527080000537840000591624

ORIGINAL

DELAWARE COUNTY, PENNSYLVANIA - REAL ESTATE TAX BILL

2022

BILLING DATE	PROPERTY ID NUMBER		ASSESSMENT	TAX RATE	BANK ID
03/01/2022	37-00-01192-00	1	179,340	2.999	
DISCOUNT			FACE	PENALTY	
DATE BY	AMOUNT OF TAX	DUE BY	AMOUNT OF TAX	DUE BY	AMOUNT OF TAX
05/01/2022	\$527.08	07/01/2022	\$537.84	12/31/2022	\$591.62

FAGGILO ALPHONSA P &
FAGGILO MARGARET J
505 JOHNSON AVE
RIDLEY PARK PA 19078

PROPERTY/LOCATION/DESC/SIZE

505 JOHNSON AVE
2 STY HSE GAR
59 X 100 X IRR



RETURN THIS PORTION WITH PAYMENT

AO 440 (Rev. 06/12) Summons in a Civil Action

UNITED STATES DISTRICT COURT

for the

Eastern District of Pennsylvania

Alphonso Faggiolo)

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)

Plaintiff(s)

)

v.

)

Civil Action No.

JOHN VAN ZELST

)

)

)

)

)

Defendant(s)

)

SUMMONS IN A CIVIL ACTION

To: (Defendant's name and address) JOHN VAN ZELST
BOARD OF ASSESSMENT
201 W. Front St.
Media, Pennsylvania 19063

A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) — you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are:

Alphonso Faggiolo
713 Lamp Post Lane
Aston, Pennsylvania 19014

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

CLERK OF COURT

Date:

Signature of Clerk or Deputy Clerk

AO 440 (Rev. 06/12) Summons in a Civil Action

UNITED STATES DISTRICT COURT

for the

Eastern District of Pennsylvania

Alphonso Faggiolo

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Plaintiff(s)

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v.

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KAREN DUFFY

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Defendant(s)

)

Civil Action No.

SUMMONS IN A CIVIL ACTION

To: *(Defendant's name and address)* KAREN DUFFY
DELAWARE COUNTY TAX CLAIM BUREAU
201 W. Front St.
Media, Pennsylvania 19063

A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) — you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are:

Alphonso Faggiolo
713 Lamp Post Lane
Aston, Pennsylvania 19014

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

CLERK OF COURT

Date: _____

Signature of Clerk or Deputy Clerk

AO 440 (Rev. 06/12) Summons in a Civil Action

UNITED STATES DISTRICT COURT

for the

Eastern District of Pennsylvania

Alphonso Faggiolo

)

)

)

)

Plaintiff(s)

)

v.

)

Civil Action No.

SUSAN BROCHET

)

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)

)

Defendant(s)

)

)

SUMMONS IN A CIVIL ACTION

To: (Defendant's name and address) SUSAN BROCHET
BOROUGH OF RIDLEY PARK
105 East Ward Street
Ridley Park, Pennsylvania 19078

A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) — you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are:

Alphonso Faggiolo
713 Lamp Post Lane
Aston, Pennsylvania 19014

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

CLERK OF COURT

Date:

Signature of Clerk or Deputy Clerk

AO 440 (Rev. 06/12) Summons in a Civil Action

UNITED STATES DISTRICT COURT
for the
Eastern District of Pennsylvania

Alphonso Faggiolo

Plaintiff(s)

v.

DELAWARE COUNTY TAX CLAIM BUREAU

Defendant(s)

Civil Action No.

SUMMONS IN A CIVIL ACTION

To: (Defendant's name and address) DELAWARE COUNTY TAX CLAIM BUREAU
201 W. Front St.
Media, Pennsylvania 19063

A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) — you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are:

Alphonso Faggiolo
713 Lamp Post Lane
Aston, Pennsylvania 19014

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

CLERK OF COURT

Date:

Signature of Clerk or Deputy Clerk

AO 440 (Rev. 06/12) Summons in a Civil Action

UNITED STATES DISTRICT COURT
for the
Eastern District of Pennsylvania

Alphonso Faggiolo

Plaintiff(s)

v.

COUNTY OF DELAWARE

Defendant(s)

Civil Action No.

SUMMONS IN A CIVIL ACTION

To: (Defendant's name and address) COUNTY OF DELAWARE
Solicitor's Office
201 W. Front St.
Media, Pennsylvania 19063

A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) — you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are:

Alphonso Faggiolo
713 Lamp Post Lane
Aston, Pennsylvania 19014

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

CLERK OF COURT

Date:

Signature of Clerk or Deputy Clerk