

00-789-67
IN RE: 1998 SCHOOL TAXES ON PARCEL NOS:

DXJ

FILED

DXJ
JUL 07 2000
William A. Shaw
Prothonotary
No fee

6 crnt to Pa. Game Com.

IN THE COURT OF COMMON PLEAS
CLEARFIELD COUNTY, PENNSYLVANIA

IN RE: 1998 School Taxes on Parcel Nos.:
K16-000-00006, K16-000-00037, : Docket No. 00-789-CD
K16-000-00036, K16-000-00038, :
K16-000-00049, K16-000-00050, :
K16-000-00056, K16-000-00058, :
K16-000-00062, K16-000-00063, :
K16-000-00064, K16-000-00066, :
K16-000-00069, K16-000-00184 :
:

PETITION IN APPEAL OF
DECISION OF THE TAX CLAIM BUREAU OF CLEARFIELD COUNTY
WITH REGARD TO EXCEPTIONS TO TAX CLAIMS,
PETITION TO DECLARE CLAIMS INVALID AND
TO REMOVE FROM TAX SALE LIST

AND NOW, this 6th day of July, 2000, COMES the Commonwealth of Pennsylvania Game Commission, and requests the following action with regard to the above tax claims:

1. By deed dated April 21, 1998 and recorded April 27, 1998, in the office of the Recording of Deeds of Clearfield County in Deed Book 1926 page 565, the Commonwealth of Pennsylvania, Pennsylvania Game Commission (PGC) acquired the above-captioned tract from E.P. Bender Coal Company. A true and correct copy of said deed is attached to the Petition for Exceptions as Exhibit "A".

FILED

JUL 07 2000
1:30 PM
William A. Shaw
Prothonotary

2. The PGC gave notice by mail on April 27, 1998 to the Clearfield County Assessment Office (Assessment Office) of the acquisition and advised that office that the property should be removed from the list of lands to be taxed for the School Fiscal Year 1998-1999. A true and correct copy of this Notice is attached to the Exceptions as Exhibit "B".

3. No school taxes for the fiscal year 1998-1999 had been levied by the Moshannon Valley School District before the date of the sale to the PGC.

4. The PGC paid to the Moshannon Valley and Glendale School Districts in August of 1998, pursuant to Section 708 of the Game and Wildlife Code (34 Pa. C.S. § 708), in-lieu-of taxes for all property owned by the PGC in the said School Districts in 1998.

5. The respective School Districts accepted such payment.

6. In the Spring and early Summer of 1999, Notices of Return of Claims were received by the PGC with regard to the above property. True and correct copies of these are attached to the Petition as Exhibits C through P.

7. At the time the 1998 School Taxes were levied, the property in question was owned by a tax-exempt entity, i.e. the Commonwealth of Pennsylvania, solely for the use of the Pennsylvania Game Commission, and could not have been the subject of a valid levy.

8. On May 24, 1999 the PGC filed Exceptions to the tax claims on parcels K16-000-00006 and K16-000-00037.

9. The PGC further filed Exceptions to the tax claims on parcels K16-000-00036, K16-000-00038, K16-000-00049, K16-000-00050, K16-000-00056, K16-000-00058, K16-000-00062, K16-000-00063, K16-000-00064, K16-000-

00066, K16-000-00069, and K16-000-00184, which Exceptions were dated July 12, 1999 and received by the Tax Claim Bureau sometime prior to July 23, 1999.

10. A letter notifying the PGC of a Hearing on the Exception filed by the PGC was sent to the PGC by Fax dated May 31, 2000. A true and correct copy of this letter is hereby incorporated herein by reference, attached hereto and marked Exhibit Q.

11. Said hearing was conducted in the Courthouse Annex in Clearfield County on June 22, 2000 with Mary Anne Wesdock, present for the Tax Claim Bureau, Scott King present on behalf of Moshannon Valley School District and Bradley C. Bechtel, Esquire, representing the PGC.

12. This was the only hearing conducted on June 22, 2000 involving the PGC, the Tax Claim Bureau and the Moshannon Valley School District.

13. By letter dated June 23, 2000, postmarked June 29, 2000 and received June 30, 2000, the PGC received a finding regarding the hearing of June 22, 2000. Although on Tax Assessment Office letterhead, this letter clearly states it is from Mary Anne Wesdock, Director, and referenced the June 22, hearing. A true and correct copy of this letter is hereby incorporated herein by reference, attached hereto and marked Exhibit R.

14. The letter clearly states "...these taxes, should they remain unpaid, will subject the tracts to upset sale on September 15, 2000."

15. The PGC believes, and therefore avers, that this letter disallows the exceptions in whole and is therefore subject of this Petition in Appeal pursuant to 72 P.S. §5860.314(b).

WHEREFORE, the PGC respectfully requests the Clearfield County Tax Claim Bureau to find that the tax claims in question are invalid and remove the above properties from the tax sale list on the basis that at the time of the 1998 levy by Moshannon Valley School District the properties in question were owned by a tax-exempt entity, i.e. the Commonwealth of Pennsylvania, solely for the use of the Pennsylvania Game Commission, and could not have been the subject of a valid levy.

Respectfully submitted,



Bradley C. Bechtel
Assistant Counsel
Pennsylvania Game Commission
I.D. No. 49681
2001 Elmerton Avenue
Harrisburg, PA 17110-9797
(717) 783-6815

PETITION IN APPEAL OF
DECISION OF THE TAX CLAIM BUREAU OF CLEARFIELD COUNTY
WITH REGARD TO EXCEPTIONS TO TAX CLAIMS,
PETITION TO DECLARE CLAIMS INVALID AND
TO REMOVE FROM TAX SALE LIST

Verification

George B. Thomas hereby declares under penalty of the provisions of 18
Pa. § 4904 that:

1. He is the Chief, Division of Real Estate, of the Pennsylvania Game
Commission.
2. The facts contained in the foregoing Petition are true and correct to
the best of his knowledge or information and belief.



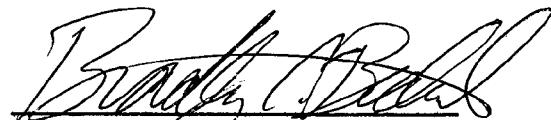
George B. Thomas, Chief
Division of Real Estate
Bureau of Land Management
Pennsylvania Game Commission

Certificate of Service

I, Bradley C. Bechtel, hereby certify that I served the foregoing Petition in Appeal of Deceision of the Tax Claim Bureau of Clearfield County with Regard to Exceptions to Tax Claims, Petition to Declare Claims Invalid and to Remove From Tax Sale List, by first mail, postage prepaid, addressed as follows:

Clearfield County Tax
Claim Bureau
230 East Market Street
Clearfield, PA 16830

Moshannon Valley School District
Attn: Scott King, Assistant Superintendant
R.R. 1, Box 314
Houtzdale, PA 16651



Bradley C. Bechtel
Assistant Counsel

Date:



T H I S I N D E N T U R E

MADE this 21st day of April, 1998, BETWEEN
E.P. BENDER COAL COMPANY, INC., a Pennsylvania corporation,
existing under the laws of the Commonwealth of Pennsylvania,
hereafter called Grantor,

AND

CLEARFIELD COUNTY
ENTERED OF RECORD
TIME 2:52 p.m. 4-27-98
BY Bridley Bechtel
FEES 35.50
Karen L. Stark, Recorder

COMMONWEALTH OF PENNSYLVANIA, solely for the use of the
PENNSYLVANIA GAME COMMISSION, hereafter called Grantee,

W I T N E S S E S

THAT Grantor, for and in consideration of the sum of ONE
DOLLAR (\$1.00), the receipt of which it hereby acknowledges,
grants and conveys to Grantee, its successors and assigns.

ALL THOSE TWO CERTAIN parcels of land situate in the
Townships of Gulich and Beccaria, County of Clearfield,
Commonwealth of Pennsylvania, bounded and described in accordance
with the map of survey number L-3248D, made by Game Commission
Surveyors, dated November 12, 1996 and revised September 9, 1997,
and found of record in the Commonwealth Land Office, as follows:

PARCEL NO. 1

BEGINNING at a mine bolt, found, the northwest corner of the herein described parcel, a common corner to the subject parcel, land of Steve Smolko, and land of John Bungo, said point being situate in Gulich Township;

THENCE North 88 degrees 51 minutes 02 seconds East for a distance of 756.90 feet, along said land of John Bungo, crossing an earth road, to a stone monument, found;

THENCE along land assessed to M. G. Robeson et ux., the nine following courses and distances:

South 01 degree 26 minutes 19 seconds East for a distance of 756.78 feet, to a rebar, found,

North 88 degrees 23 minutes 40 seconds East for a distance of 1650.00 feet, along land of the same, crossing a timber trail, to a point, formerly a post,

South 01 degree 17 minutes 45 seconds East for a distance of 181.49 feet to a point, formerly a maple,

South 23 degrees 31 minutes 47 seconds West for a distance of 330.15 feet to a point, formerly a post,

South 70 degrees 26 minutes 52 seconds East for a distance of 164.94 feet, crossing Township Road T-531 (earth) to a point, formerly a pine,

North 36 degrees 33 minutes 48 seconds East for a distance of 515.98 feet, crossing Little Muddy Run, to a point, formerly a hemlock,

North 86 degrees 05 minutes 20 seconds East for a distance of 3012.61 feet, crossing a branch of Little Muddy Run, crossing a Conrail right-of-way (Little Muddy Run Branch), and crossing a power line, to a point,

North 01 degree 21 minutes 27 seconds West for a distance of 13.06 feet to a point, and

North 88 degrees 23 minutes 40 seconds East for a distance of 324.45 feet to a rebar in a concrete monument, found;

THENCE South 02 degrees 10 minutes 24 seconds East for a distance of 441.27 feet, along land of Morroni Brothers Florist, recrossing the aforesaid branch of Little Muddy Run, to a rebar, set;

THENCE North 86 degrees 42 minutes 20 seconds East for a distance of 678.51 feet, along land of the same, recrossing said stream, to a rebar, set;

THENCE South 03 degrees 40 minutes 14 seconds East for a distance of 417.42 feet, along land of Carol Switala, recrossing said stream, to a rebar, set;

THENCE North 86 degrees 42 minutes 20 seconds East for a distance of 233.71 feet, along land of the same, to a P.K. (masonry) nail in the center line of Pa. Route 253/453 (S.R. 0253), set;

THENCE South 03 degrees 40 minutes 14 seconds East for a distance of 380.94 feet, along the residue of D. K. Ramey Estate, of which this was formerly a part, to a P.K. (masonry) nail in said center line, set;

THENCE North 88 degrees 15 minutes 14 seconds West for a distance of 876.11 feet, leaving said road, along other land of Carol Switala, to a rebar, set;

THENCE South 31 degrees 39 minutes 41 seconds East for a distance of 348.19 feet, along land of the same, to a rebar, set;

THENCE North 85 degrees 15 minutes 46 seconds East for a distance of 708.90 feet, along land of the same, to a P.K. (masonry) nail in the center line of the aforesaid road, set;

THENCE South 03 degrees 40 minutes 14 seconds East for a distance of 500.23 feet, along said center line, along the aforesaid D. K. Ramey Estate, to a P.K. (masonry) nail in said center line, set;

THENCE South 01 degree 54 minutes 24 seconds West for a distance of 217.74 feet, along the same, to a P.K. (masonry) nail in said center line, set;

THENCE South 81 degrees 30 minutes 51 seconds West for a distance of 370.90 feet, leaving said road, along land of James Barto, to a rebar, set;

THENCE South 20 degrees 00 minutes 51 seconds West for a distance of 650.00 feet, along land of the same, to an iron pipe, found, a common corner to the subject parcel, said land of James Barto, land of John Finch, and land of Helen C. Summers;

THENCE South 41 degrees 30 minutes 58 seconds West for a distance of 707.69 feet, along said land of Helen C. Summers, to a mine bolt, found, in an earth lane;

THENCE South 45 degrees 49 minutes 57 seconds West for a distance of 1036.12 feet, crossing said lane, along land of Wasco Bungo, and in and along portions of the aforesaid power line, to a rebar, set, in an existing stake and stones at or near the eastern right-of-way line of the aforesaid railroad;

THENCE South 46 degrees 36 minutes 22 seconds East for a distance of 129.99 feet, along land of the same, in and along said eastern right-of-way line, to a stake and stones, found;

THENCE South 56 degrees 41 minutes 34 seconds East for a distance of 101.61 feet, along land now or formerly of Nicholas Bailon, in and along said eastern right-of-way line, to a mine bolt, found;

THENCE South 67 degrees 45 minutes 15 seconds East for a distance of 18.68 feet, in and along said eastern right-of-way line, to a rebar, set;

THENCE South 29 degrees 02 minutes 55 seconds West for a distance of 59.67 feet, crossing said right-of-way line, along land of James J. Lebda, to a rebar, set on the northeasterly bank of the East Branch of Little Muddy Run;

THENCE along said northeasterly bank and the downstream meanderings of said stream, along said land of James J. Lebda, the 14 following courses and distances, each of which terminate at a rebar and stones, set, (hub and tack, found) on said northeasterly bank:

North 76 degrees 40 minutes 41 seconds West for a distance of 222.15 feet,

North 46 degrees 20 minutes 04 seconds West for a distance of 135.03 feet,

North 70 degrees 57 minutes 49 seconds West for a distance of 223.77 feet,

North 01 degree 34 minutes 20 seconds West for a distance of 183.08 feet,

North 23 degrees 05 minutes 32 seconds West for a distance of 127.53 feet,

North 48 degrees 19 minutes 36 seconds West for a distance of 126.32 feet,

North 60 degrees 21 minutes 05 seconds West for a distance of 124.35 feet,

North 10 degrees 53 minutes 40 seconds West for a distance of 165.31 feet,

North 31 degrees 49 minutes 44 seconds West for a distance of 185.49 feet,

North 60 degrees 54 minutes 09 seconds West for a distance of 153.11 feet,

North 28 degrees 20 minutes 12 seconds West for a distance of 147.70 feet,

North 55 degrees 06 minutes 06 seconds West for a distance of 158.17 feet,

North 21 degrees 40 minutes 12 seconds West for a distance of 124.98 feet, and

North 50 degrees 34 minutes 42 seconds West for a distance of 201.33 feet to a rebar and stones, set (hub and tack, found) on said northeasterly bank;

THENCE South 77 degrees 14 minutes 44 seconds West for a distance of 214.61 feet, along said bank, along land of the same, crossing the mouth of said stream at its junction with Little Muddy Run, to a rebar and stones, set (hub and tack, found) on the westerly bank of Little Muddy Run;

THENCE along said westerly bank and the upstream meanderings of Little Muddy Run, along said land of James J. Lebda, the 10 following courses and distances, each of which terminate at a rebar and stones, set (hub and tack, found) on said westerly bank:

South 15 degrees 34 minutes 24 seconds East for a distance of 296.77 feet,

South 25 degrees 21 minutes 01 second East for a distance of 99.87 feet,

South 00 degrees 25 minutes 39 seconds West for a distance of 200.90 feet,

South 47 degrees 28 minutes 14 seconds West for a distance of 318.65 feet,

South 24 degrees 18 minutes 17 seconds West for a distance of 127.94 feet,

North 79 degrees 48 minutes 50 seconds West for a distance of 164.83 feet,

South 32 degrees 05 minutes 52 seconds West for a distance of 324.54 feet,

South 20 degrees 06 minutes 46 seconds West for a distance of 291.41 feet,

South 23 degrees 01 minute 10 seconds West for a distance of 142.75 feet, and

South 41 degrees 58 minutes 22 seconds West for a distance of 222.20 feet to a rebar and stones, set (hub and tack, found) on said westerly bank;

THENCE South 18 degrees 28 minutes 14 seconds East for a distance of 1753.23 feet, crossing Little Muddy Run, along said land of James J. Lebda, and recrossing the aforesaid power line, to a rebar, found;

THENCE South 18 degrees 28 minutes 14 seconds East for a distance of 12.26 feet, along land of the same, to a drill hole in a large rock, set, on the former western right-of-way line of the abandoned Janesville Branch of the Pennsylvania Railroad;

THENCE South 01 degree 12 minutes 40 seconds West for a distance of 560.23 feet, along said former right-of-way line (assessed to James J. Lebda), to a rebar, set, said point being situate South 89 degrees 26 minutes 19 seconds West, a distance of 60.03 feet, from a rebar, set, the southwest corner of Parcel No. 2, hereinafter described;

THENCE South 89 degrees 26 minutes 19 seconds West for a distance of 997.88 feet, leaving said former western right-of-way line, along land of Cedar Grove Presbyterian Church, and recrossing Little Muddy Run, to a rebar, set, in a stone pile, found;

THENCE South 88 degrees 18 minutes 11 seconds West for a distance of 171.30 feet, along a Catholic cemetery, to a rebar, set, in a stone pile, found;

THENCE South 89 degrees 16 minutes 42 seconds West for a distance of 2196.46 feet, along land of Samuel Dick and Nicholas Blaha, recrossing the aforesaid power line, and along land of Mary Satur, to a rebar, found;

THENCE North 01 degree 44 minutes 48 seconds West for a distance of 270.02 feet, along land of William Sager, to a rebar, found;

THENCE North 01 degree 45 minutes 09 seconds West for a distance of 2525.74 feet, along land assessed to M. G. Robeson, passing over a reference rebar, found, passing over a rebar in a concrete monument, found, along land of Stacey Stiles, passing over a reference rebar, found, and crossing Township Road T-531 (earth), to a rebar in a concrete monument, found;

THENCE South 87 degrees 22 minutes 11 seconds West for a distance of 1651.57 feet, along said land of Stacey Stiles, to a rebar in a concrete monument, found;

THENCE South 87 degrees 21 minutes 51 seconds West for a distance of 962.55 feet, along land assessed to M. G. Robeson, crossing an encroaching timber trail, to a rebar, set;

THENCE North 09 degrees 24 minutes 18 seconds East for a distance of 196.00 feet, along land of Robert O'Donnell, to a rebar, set;

THENCE South 87 degrees 21 minutes 51 seconds West for a distance of 245.00 feet, along land of the same, to a rebar, set, on the eastern right-of-way of the Muddy Run Branch of the former Pennsylvania Railroad (abandoned);

THENCE along said eastern right-of-way line, in and along an old wire right-of-way fence, along land assessed to Donald A. Kitko et ux., the five following courses and distances, each of which terminate at a rebar, set, on said eastern right-of-way line:

North 09 degrees 24 minutes 18 seconds East for a distance of 601.44 feet, crossing Muddy Run, leaving Gulich Township, and entering Beccaria Township,

Along a curve to the right having a radius of 520.91 feet and an arc length of 506.06 feet, being subtended by a chord of North 37 degrees 16 minutes 45 seconds East for a distance of 487.08 feet,

Along a reverse curve to the left having a radius of 985.22 feet and an arc length of 957.27 feet, being subtended by

a chord of North 37 degrees 18 minutes 23 seconds East for a distance of 920.42 feet,

North 09 degrees 27 minutes 32 seconds East for a distance of 647.67 feet, crossing a former public road, and

Along a curve to the right having a radius of 5544.98 feet and an arc length of 763.62 feet, being subtended by a chord of North 12 degrees 41 minutes 26 seconds East for a distance of 763.03 feet to a rebar, set at the intersection of said eastern right-of-way line with the western right-of-way line of an abandoned railroad siding;

THENCE leaving said eastern right-of-way line of the Muddy Run Branch, and along the western right-of-way line of the aforesaid abandoned railroad siding, along land assessed to the aforesaid Donald A. Kitko et ux., the five following courses and distances, each of which terminate at a rebar, set:

Along a non-tangential curve to the left having a radius of 746.79 feet and an arc length of 388.27 feet, being subtended by a chord of South 18 degrees 52 minutes 14 seconds East for a distance of 384.19 feet,

South 32 degrees 46 minutes 30 seconds East for a distance of 409.35 feet, leaving Beccaria Township, and re-entering Gulich Township,

South 32 degrees 46 minutes 30 seconds East for a distance of 140.60 feet,

Along a curve to the right having a radius of 1116.28 feet and an arc length of 389.65 feet, being subtended by a chord of South 22 degrees 46 minutes 18 seconds East for a distance of 387.80 feet, recrossing the aforesaid former public road, and

Along a reverse curve to the left having a radius of 746.78 feet and an arc length of 417.08 feet, being subtended by a chord of South 28 degrees 46 minutes 49 seconds East for a distance of 411.98 feet to a rebar, set, on said western right-of-way line, the southern terminus of said abandoned railroad siding;

THENCE North 45 degrees 12 minutes 27 seconds East for a distance of 60.00 feet, along said land assessed to Donald A. Kitko et ux., to a rebar, found, on the eastern right-of-way line of said abandoned railroad siding;

THENCE along said eastern right-of-way line, along said land assessed to Donald A. Kitko et ux., the six following courses and distances:

Along a non-tangential curve to the right having a radius of 686.78 feet and an arc length of 383.52 feet, being subtended by a chord of North 28 degrees 46 minutes 49 seconds West for a distance of 378.88 feet to a railroad spike, set;

Along a reverse curve to the left having a radius of 1176.28 feet and an arc length of 410.61 feet, being subtended by a chord of North 22 degrees 46 minutes 18 seconds West for a distance of 408.65 feet, recrossing the aforesaid former public road, to a rebar, set,

North 32 degrees 46 minutes 30 seconds West for a distance of 106.35 feet to a rebar, set;

North 32 degrees 46 minutes 30 seconds West for a distance of 444.65 feet, leaving Gulich Township, and re-entering Beccaria Township, to a rebar, set,

Along a curve to the right having a radius of 686.78 feet and an arc length of 357.02 feet, being subtended by a chord of North 18 degrees 52 minutes 18 seconds West for a distance of 353.32 feet to a rebar, set, and

Along a curve to the right having a radius of 686.78 feet and an arc length of 267.38 feet, being subtended by a chord of North 06 degrees 01 minute 33 seconds East for a distance of 265.92 feet to a rebar, set on the intersection of said eastern right-of-way with the aforesaid eastern right-of-way of the Muddy Run Branch of the former Pennsylvania Railroad (abandoned);

THENCE along said eastern right-of-way line, along a curve to the right having a radius of 5544.98 feet and an arc length of 496.87 feet, being subtended by a chord of North 22 degrees 07 minutes 23 seconds East for a distance of 496.71 feet to a rebar, set;

THENCE South 71 degrees 31 minutes 51 seconds East for a distance of 268.81 feet, leaving said right-of-way line, along land of Michael Terlinsky, to a point in the center of Muddy Run;

THENCE North 86 degrees 44 minutes 09 seconds East for a distance of 636.31 feet, leaving Beccaria Township, and re-entering Gulich Township, along the aforesaid land of Steve Smolko, to a mine bolt, found;

THENCE North 30 degrees 42 minutes 25 seconds East for a distance of 628.18 feet, along land of the same, to a mine bolt, found;

THENCE North 01 degree 51 minutes 36 seconds East for a distance of 182.09 feet to the point of beginning.

CONTAINING by actual survey 936.132 acres.

PARCEL NO. 2

BEGINNING at a rebar, set, on the eastern right-of-way line of the former Janesville Branch of the Pennsylvania Railroad (abandoned and assessed to James J. Lebda), the southwest corner of the herein described parcel, said point being situate in Gulich Township, said point being further located North 89 degrees 26 minutes 19 seconds East, a distance of 60.03 feet from a rebar, set, the southeast corner of Parcel No. 1 hereinabove described;

THENCE North 01 degree 12 minutes 40 seconds East, for a distance of 1008.84 feet, along said former right-of-way line, to a rebar, set;

THENCE South 62 degrees 55 minutes 32 seconds East for a distance of 6.95 feet, along the same, to a rebar, set, for the southwest corner of the former George Bungo tract, now a part of the subject parcel;

THENCE North 03 degrees 57 minutes 16 seconds East for a distance of 217.43 feet, along the same, to a mine bolt, found;

THENCE South 62 degrees 55 minutes 32 seconds East for a distance of 606.39 feet, leaving said former right-of-way line, along land of Katherine Gitto, to a rebar on the eastern edge of a 20-foot wide alley, found;

THENCE South 26 degrees 02 minutes 49 seconds West for a distance of 200.00 feet, along said eastern edge of said alley, along land of Katherine Gitto, and land of Mary Gallo, to a rebar, set;

THENCE continuing along said alley, South 26 degrees 02 minutes 49 seconds West for a distance of 496.01 feet, along lands of Minerva Williams, Peter Barto, William Ferrell, B. Massini et al., George Ribelli, William Reed, and Cyril Wiggins, to a rebar, set;

THENCE South 63 degrees 46 minutes 44 seconds East for a distance of 352.49 feet, leaving said alley, along said land of Cyril Wiggins, to a rebar, set;

THENCE South 26 degrees 08 minutes 12 seconds West for a distance of 168.15 feet, along land of James D. Genesi, to an iron pipe, found;

THENCE South 26 degrees 25 minutes 02 seconds West for a distance of 49.97 feet, along land of Frank Warholic, to a rebar, set;

THENCE South 10 degrees 37 minutes 01 second West for a distance of 193.00 feet, along land of Marie Delfosse, to a rebar, set;

THENCE South 26 degrees 11 minutes 44 seconds West for a distance of 16.00 feet, along land of Berdal Glinsky, to a rebar, set;

THENCE North 63 degrees 46 minutes 44 seconds West for a distance of 70.00 feet, along land of the same, to a railroad spike, set;

THENCE North 60 degrees 34 minutes 01 second West for a distance of 414.78 feet, along land of Cedar Grove Presbyterian Church, recrossing the aforesaid alley, to a rebar, set, in a witnessed stone pile, found;

THENCE South 89 degrees 26 minutes 19 seconds West for a distance of 30.07 feet to the point of beginning. CONTAINING by actual survey 12.682 acres.

THE TOTAL AREA herein conveyed contains 948.814 acres, of which, 906.301 acres are situate in Gulich Township, and 42.513 acres are situate in Beccaria Township, Clearfield County, Pennsylvania.

BEING the same premises which C&K Coal Company, by its deed dated May 19, 1993 and recorded in Deed Book 1531, at page 158, granted and conveyed unto E.P. Bender Coal Company, Inc.

TOGETHER with all and singular the rights, liberties, privileges, hereditaments and appurtenances whatsoever thereunto belonging, or in anywise appertaining, and the reversions and remainders, rents, issues and profits thereof; and also all the estate, right, title, interest, property, claim and demand whatsoever of Grantor, in law, equity, or otherwise howsoever, of, in, to or out of the same and every part thereof.

TO HAVE AND TO HOLD the premises hereby granted or mentioned, or intended so to be, with the appurtenances, unto the Grantee and its assigns, forever.

The Grantor, for itself and its successors, hereby covenants and agrees that it will warrant generally the property hereby conveyed.

This Deed is executed and delivered by Grantor, E.P. BENDER COAL COMPANY, INC., pursuant to a resolution of its Board of Directors adopted at a duly called meeting thereof held on April 20, 1998, at which a quorum was presents, which resolution ratified and confirmed the sale of the premises described herein and authorized Grantor's President and Secretary to execute and deliver a Deed to Grantee for the conveyance of said premises.

IN WITNESS WHEREOF, Grantor has caused this Indenture to be executed by its President, attested by its Secretary, and its corporate seal to be affixed the day and year first above written.

Attest:

E. P. BENDER CO., INC.

Edward C. Bender
Edward C. Bender
Secretary

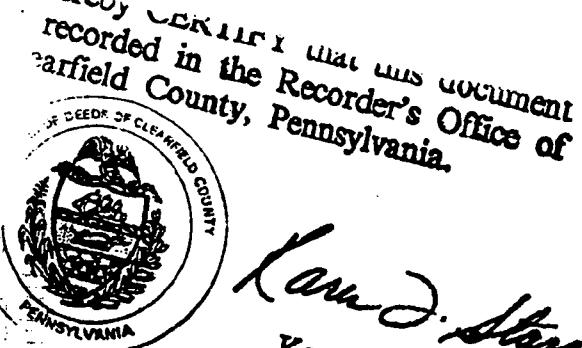
By: Martha A. Bender
Martha A. Bender
President

MOSHANNO VALLEY SCHOOL DISTRICT
1% REALTY TRANSFER TAX
AMOUNT \$ 1994.16

PAID 4-27-98 KAREN L. STARCK
Date Agent.

GLENDALE AREA SCHOOL DISTRICT
1% REALTY TRANSFER TAX

AMOUNT \$ 94.39
PAID 4-27-98 KAREN L. STARCK
Date Agent



Karen L. Starck
Karen L. Starck
Recorder of Deeds

This instrument was duly recorded in the Recorder's Office of Clearfield County, Pennsylvania.

COMMONWEALTH OF PENNSYLVANIA : : SS.
COUNTY OF Cambria : :

On this, the 21st day of April, 1998,
before me, a Notary Public, the undersigned officer, personally
appeared MARTHA A. BENDER, who acknowledged herself to be the
President of E. P. BENDER COAL CO., INC., a Pennsylvania
corporation, and that she as such President, being authorized to
do so, executed the foregoing instrument for the purposes therein
contained by signing the name of the corporation by herself as
President.

IN WITNESS WHEREOF, I hereunto set my hand and official seal



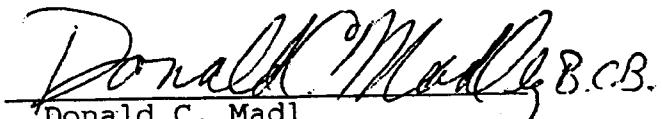
Notary Public

Notarial Seal

Dennis Golgosky, Notary Public
Carrollton Boro, Cambria County
My Commission Expires Sept. 13, 1999

Member, Pennsylvania Notary Public Association

I hereby certify that the precise residence of the Grantee
is 2001 Elmerton Avenue, Sisquehanna Township, Dauphin County,
Harrisburg, Pennsylvania 17110-9797.


Donald C. Madl
Executive Director
Pennsylvania Game Commission

RECORDED at Clearfield in the office of the Recorder of
Deeds in and for the County of Clearfield, Commonwealth of
Pennsylvania in _____ Book _____, page _____

WITNESS my hand and seal of office this _____ day of
_____, 1998.

Recorder

NOTICE OF PROPERTY EXEMPT FROM REAL ESTATE TAXATION

COMMONWEALTH OF PENNSYLVANIA
PENNSYLVANIA GAME COMMISSION

COUNTY ASSESSOR

COUNTY COURTHOUSE
Clearfield COUNTY COURTHOUSE
Clearfield, PA

In re: Game Commission Contract No. L-3248D

Dear Sir:

Please be advised that the Commonwealth has recently purchased and is now the owner of a certain tract of land situate in Bucca^{lida and}_{ria} Township, Clarfield County, Pennsylvania, containing by actual survey 948.84 acres.

This land appeared on your 1998 assessment records as follows:

<u>Assessed to</u>	<u>Acreage</u>	<u>Vaulation</u>	<u>Township</u>	<u>Parcel No.</u>
E.P. Bender Coal Co.	Various	Various	Gulich	118028-423,429,430,419, 425,427,414,415,431, 438,411,430 Beccaria 101012634

This land has been conveyed to the Commonwealth of Pennsylvania, for use of the Pennsylvania Game Commission, by the present owners thereof. Pursuant to the provisions of the Act of Assembly approved June 3, 1937, P.L. 1225, Section 905, will you please remove this land from your assessment records and list of lands to be taxed for the year 19~~99~~ and School Fiscal Year 19~~98~~ - 19~~99~~ and thereafter. When this has been done, please sign both copies of this notification, returning the original to this office and retaining the copy for your files. You will note that the fixed charges which apply and shall be paid by the Commonwealth in lieu of taxes are those which are imposed upon Commonwealth Lands and total one dollar and twenty cents (\$1.20) per acre.

Very truly yours,

Very truly yours,
Donald C. Madl B.L.B.
Donald C. Madl
Executive Director

This land removed from the Assessment Records on _____, 19____, and marked "Commonwealth Land - Pennsylvania Game Commission", for the year 19____ and School Fiscal year 19____ - 19____.

_____, County Assessor

Clearfield County Tax Claim Bureau - NOTICE OF RETURN AND CLAIM

Date: April 14th 1999



Claim # 98 - 5262

Control # 118 . 0 - 28423

Map# K16-000-00036

Property Description

81.113 A

TRANSFERRED & COMBINED WITH

Owner Or Reputed Owner
BENDER, E. P. COAL CO., INC
MAIN & LEHMIER STS
P O BOX 594
CARROLLTOWN PA 15722

Delinquent 1998 Real Estate Tax

Address all communication in connection with claim and make all checks or
money orders payable to: Clearfield County Tax Claim Bureau
230 East Market Street
Clearfield PA 16830-2448

Business Hours: 8:30 AM to 4:00 PM Monday thru Friday Phone (814) 765-2641

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On July 1st, 1999 a one (1) year period for discharge of tax claim shall commence or has commenced to run and if payment of taxes is not made during that period as provided by Act No. 1947, P.L. 1368, as amended, the property shall be advertised and exposed for sale under provisions of said act and there shall be no redemption after the actual sale.

Taxes Returned to Tax Claim Bureau	1/18/99	County	\$0.00
		Municipal	\$0.00
		School	\$503.54
		Total	\$503.54

RECEIVED

APR 20 1999

E.P. Bender Coal Co.

TOTAL DELINQUENCY IF PAID BY April 30th, 1999

\$531.09

CALL FOR EXACT AMOUNT DUE.
APPROXIMATE INTEREST ADDED FIRST
DAY OF EACH MONTH = \$3.78

Any check returned unpaid by your bank will be subject to a twenty dollar (\$20.00) returned check fee.

PARTIAL PAYMENTS ARE ACCEPTED.

Eligible property owners may apply for an extension of time for payment of delinquent taxes by entering into an "AGREEMENT TO STAY SALE". Partial payment is required to begin. Inquire at Tax Claim Bureau for details.

WARNING

IF YOU FAIL TO PAY THIS TAX CLAIM OR FAIL TO TAKE LEGAL ACTION TO CHALLANGE THE 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 IT'S FAIR MARKET VALUE. IF YOU PAY THIS TAX CLAIM BEFORE December 31st, 1999 YOUR PROPERTY WILL NOT BE SOLD. IF YOU PAY THIS CLAIM AFTER July 1st, 2000 BUT BEFORE THE ACTUAL SALE DATE YOUR PROPERTY WILL NOT BE SOLD BUT IT WILL BE LISTED ON ADVERTISEMENTS FOR SUCH SALE. IF YOU HAVE ANY QUESTIONS PLEASE CALL THE TAX CLAIM BUREAU AT (814)-765-2641, YOUR ATTORNEY OR THE COUNTY LAWYER REFERRAL SERVICE.

IF PROPERTY OWNER IS IN BANKRUPTCY OR IF PROPERTY IS UNMAPPED THIS NOTICE IS FOR INFORMATION ONLY.

Clearfield County Tax Claim Bureau - NOTICE OF RETURN AND CLAIM

Date: April 14th 1999



Claim # 98 - 5272
Control # 118.0 - 28430
Map# K16-000-00038
Property Description
55.68 A
TRANSFERRED & COMBINED WITH

Owner Or Reputed Owner
BENDER, E. P. COAL CO., INC
MAIN & LEHMIER STS
P O BOX 594
CARROLLTOWN PA 15722

Delinquent 1998 Real Estate Tax

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Taxes Returned to Tax Claim Bureau	1/18/99	County	\$0.00
		Municipal	\$0.00
		School	\$346.19
		Total	\$346.19

RECEIVED

TOTAL DELINQUENCY IF PAID BY April 30th, 1999

APR 20 1999

\$371.38
CALL FOR EXACT AMOUNT DUE.
APPROXIMATE INTEREST ADDED FIRST
DAY OF EACH MONTH = \$2.60

E.P. Bender Coal Co.

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PARTIAL PAYMENTS ARE ACCEPTED.

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Clearfield County Tax Claim Bureau - NOTICE OF RETURN AND CLAIM

Date: April 14th 1999



Claim # 98 - 5268

Control # 118.0 - 28419

Map# K16-000-00049

Property Description

287.46 A

TRANSFERRED & COMBINED WITH

Owner Or Reputed Owner
BENDER, E. P. COAL CO., INC
MAIN & LEHMIER STS
P O BOX 594
CARROLLTOWN PA 15722

Delinquent 1998 Real Estate Tax

Address all communication in connection with claim and make all checks or
money orders payable to:
Clearfield County Tax Claim Bureau
230 East Market Street
Clearfield PA 16830-2448

Business Hours: 8:30 AM to 4:00 PM Monday thru Friday Phone (814) 765-2641

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Taxes Returned to Tax Claim Bureau	1/18/99	County	\$0.00
		Municipal	\$0.00
		School	\$238.52
		Total	\$238.52

RECEIVED

TOTAL DELINQUENCY IF PAID BY April 30th, 1999

\$262.10

CALL FOR EXACT AMOUNT DUE.
APPROXIMATE INTEREST ADDED FIRST
DAY OF EACH MONTH = \$1.79

APR 20 1999

E.P. Bender Coal Co.

Any check returned unpaid by your bank will be subject to a twenty dollar (\$20.00) returned check fee.

PARTIAL PAYMENTS ARE ACCEPTED.

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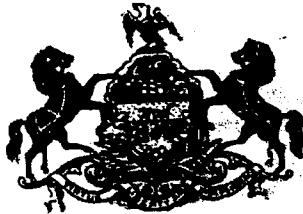
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Clearfield County Tax Claim Bureau - NOTICE OF RETURN AND CLAIM

Date: April 14th 1999



Claim # 98 - 5270

Control # 118 . 0 - 28422

Map# K16-000-00050

Property Description

180 A

TRANSFERRED & COMBINED WITH

Owner Or Reputed Owner

BENDER, E. P. COAL CO., INC
MAIN & LEHMIER STS
P O BOX 594
CARROLLTOWN PA 15722

Delinquent 1998 Real Estate Tax

Address all communication in connection with claim and make all checks or
money orders payable to: Clearfield County Tax Claim Bureau
230 East Market Street
Clearfield PA 16830-2448

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Taxes Returned to Tax Claim Bureau	1/18/99	County	\$0.00
		Municipal	\$0.00
		School	\$521.76
		Total	\$521.76

RECEIVED

APR 20 1999

E.P. Bender Coal Co.

TOTAL DELINQUENCY IF PAID BY April 30th, 1999

\$549.59

CALL FOR EXACT AMOUNT DUE.
APPROXIMATE INTEREST ADDED FIRST
DAY OF EACH MONTH = \$3.91

Any check returned unpaid by your bank will be subject to a twenty dollar (\$20.00) returned check fee.

PARTIAL PAYMENTS ARE ACCEPTED.

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Clearfield County Tax Claim Bureau - NOTICE OF RETURN AND CLAIM

Date: April 14th 1999



Claim # 98 - 5265

Control # 118 . 0 - 28425

Map# K16-000-00056

Property Description

2.6 A

TRANSFERRED & COMBINED WITH

Owner Or Reputed Owner

BENDER, E. P. COAL CO., INC
MAIN & LEHMIER STS
P O BOX 594
CARROLLTOWN PA 15722

Delinquent 1998 Real Estate Tax

Address all communication in connection with claim and make all checks or
money orders payable to: Clearfield County Tax Claim Bureau
230 East Market Street
Clearfield PA 16830-2448

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Taxes Returned to Tax Claim Bureau	1/18/99	County	\$0.00
		Municipal	\$0.00
		School	\$1.66
		Total	\$1.66

RECEIVED

TOTAL DELINQUENCY IF PAID BY April 30th, 1999

\$21.68

CALL FOR EXACT AMOUNT DUE.
APPROXIMATE INTEREST ADDED FIRST
DAY OF EACH MONTH = \$0.01

APR 20 1999

E.P. Bender Coal Co.

Any check returned unpaid by your bank will be subject to a twenty dollar (\$20.00) returned check fee.

PARTIAL PAYMENTS ARE ACCEPTED.

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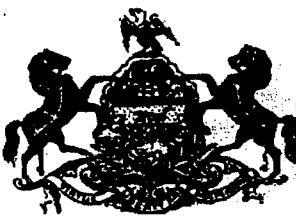
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Clearfield County Tax Claim Bureau - NOTICE OF RETURN AND CLAIM

Date: April 14th 1999



Claim # 98 - 5260

Control # 118 . 0 - 28427

Map# K16-000-00058

Property Description

2.34 A

TRANSFERRED & COMBINED WITH

Owner Or Reputed Owner
BENDER, E. P. COAL CO., INC
MAIN & LEHMIER STS
P O BOX 594
CARROLLTOWN PA 15722

Delinquent 1998 Real Estate Tax

Address all communication in connection with claim and make all checks or
money orders payable to: Clearfield County Tax Claim Bureau
230 East Market Street
Clearfield PA 16830-2448

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Taxes Returned to Tax Claim Bureau	1/18/99	County	\$0.00
		Municipal	\$0.00
		School	\$11.59
		Total	\$11.59

RECEIVED

TOTAL DELINQUENCY IF PAID BY April 30th, 1999

\$31.76

CALL FOR EXACT AMOUNT DUE.
APPROXIMATE INTEREST ADDED FIRST
DAY OF EACH MONTH = \$0.09

APR 20 1999

E.P. Bender Coal Co.

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PARTIAL PAYMENTS ARE ACCEPTED.

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Clearfield County Tax Claim Bureau - NOTICE OF RETURN AND CLAIM

Date: April 14th 1999



Claim # 98 - 5267

Control # 118 . 0 - 28415

Map# K16-000-00062

Property Description

12 A

TRANSFERRED & COMBINED WITH

Owner Or Reputed Owner
BENDER, E. P. COAL CO., INC
MAIN & LEHMIER STS
P O BOX 594
CARROLLTOWN PA 15722

Delinquent 1998 Real Estate Tax

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Taxes Returned to Tax Claim Bureau	1/18/99	County	\$0.00
		Municipal	\$0.00
		School	\$9.94
		Total	\$9.94

RECEIVED

APR 20 1999

TOTAL DELINQUENCY IF PAID BY April 30th, 1999

\$30.09

CALL FOR EXACT AMOUNT DUE.
APPROXIMATE INTEREST ADDED FIRST
DAY OF EACH MONTH = \$0.07

E.P. Bender Coal Co.

Any check returned unpaid by your bank will be subject to a twenty dollar (\$20.00) returned check fee.

PARTIAL PAYMENTS ARE ACCEPTED.

Eligible property owners may apply for an extension of time for payment of delinquent taxes by entering into an "AGREEMENT TO STAY SALE". Partial payment is required to begin. Inquire at Tax Claim Bureau for details.

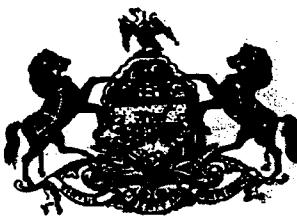
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Clearfield County Tax Claim Bureau - NOTICE OF RETURN AND CLAIM

Date: April 14th 1999



Claim # 98 - 5271

Control # 118 . 0 - 28431

Map# K16-000-00063

Property Description

25 A

TRANFERED & COMBINED WITH

Owner Or Reputed Owner

BENDER, E. P. COAL CO., INC
MAIN & LEHMIER STS
P O BOX 594
CARROLLTOWN PA 15722

Delinquent 1998 Real Estate Tax

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Taxes Returned to Tax Claim Bureau	1/18/99	County	\$0.00
		Municipal	\$0.00
		School	\$21.54
		Total	\$21.54

PAID

TOTAL DELINQUENCY IF PAID BY April 30th, 1999

APR 20 1999

E.P. Bender Coal Co.

\$41.86

CALL FOR EXACT AMOUNT DUE.
APPROXIMATE INTEREST ADDED FIRST
DAY OF EACH MONTH = \$0.16

Any check returned unpaid by your bank will be subject to a twenty dollar (\$20.00) returned check fee.

PARTIAL PAYMENTS ARE ACCEPTED.

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Clearfield County Tax Claim Bureau - NOTICE OF RETURN AND CLAIM

Date: April 14th 1999



Claim # 98 - 5263

Control # 118 . 0 - 28413

Map# K16-000-00064

Property Description

3 A

Owner Or Reputed Owner
BENDER, E. P. COAL CO., INC
MAIN & LEHMIER STS
P O BOX 594
CARROLLTOWN PA 15722 0594

Delinquent 1998 Real Estate Tax

Address all communication in connection with claim and make all checks or
money orders payable to: Clearfield County Tax Claim Bureau
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Clearfield PA 16830-2448

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Taxes Returned to Tax Claim Bureau	1/18/99	County	\$0.00
		Municipal	\$0.00
		School	\$14.91
		Total	\$14.91

RECEIVED

TOTAL DELINQUENCY IF PAID BY April 30th, 1999

\$35.13

CALL FOR EXACT AMOUNT DUE.
APPROXIMATE INTEREST ADDED FIRST
DAY OF EACH MONTH = \$0.11

APR 20 1999

E.P. Bender Coal Co.

Any check returned unpaid by your bank will be subject to a twenty dollar (\$20.00) returned check fee.

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Clearfield County Tax Claim Bureau - NOTICE OF RETURN AND CLAIM

Date: April 14th 1999



Claim # 98 - 5261

Control # 118.0 - 28428

Map# K16-000-00066

Property Description

20.89 A

TRANSFERRED & COMBINED WITH

Owner Or Reputed Owner
BENDER, E. P. COAL CO., INC
MAIN & LEHMIER STS
P O BOX 594
CARROLLTOWN PA 15722

Delinquent 1998 Real Estate Tax

Address all communication in connection with claim and make all checks or money orders payable to: Clearfield County Tax Claim Bureau
230 East Market Street
Clearfield PA 16830-2448

Business Hours: 8:30 AM to 4:00 PM Monday thru Friday Phone (814) 765-2641

Notice is hereby given that the property above described has been returned to the Tax Claim Bureau of Clearfield County for non-payment of taxes and a claim has been entered under the provisions of Act No. 1947 P.L. 1368, as amended. If payment of these taxes is not made to the Tax Claim Bureau on or before December 31st, 1999 and no exception is filed the claim will become absolute.

On July 1st, 1999 a one (1) year period for discharge of tax claim shall commence or has commenced to run and if payment of taxes is not made during that period as provided by Act No. 1947, P.L. 1368, as amended, the property shall be advertised and exposed for sale under provisions of said act and there shall be no redemption after the actual sale.

Taxes Returned to Tax Claim Bureau

1/18/99	County	\$0.00
	Municipal	\$0.00
	School	\$69.57
	Total	\$69.57

PAID

TOTAL DELINQUENCY IF PAID BY April 30th, 1999

APR 20 1999

E.P. Bender Coal Co.

\$90.61

CALL FOR EXACT AMOUNT DUE.
APPROXIMATE INTEREST ADDED FIRST
DAY OF EACH MONTH = \$0.52

Any check returned unpaid by your bank will be subject to a twenty dollar (\$20.00) returned check fee.

PARTIAL PAYMENTS ARE ACCEPTED.

Eligible property owners may apply for an extension of time for payment of delinquent taxes by entering into an "AGREEMENT TO STAY SALE". Partial payment is required to begin. Inquire at Tax Claim Bureau for details.

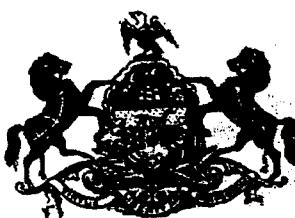
WARNING

IF YOU FAIL TO PAY THIS TAX CLAIM OR FAIL TO TAKE LEGAL ACTION TO CHALLANGE THE 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 IT'S FAIR MARKET VALUE. IF YOU PAY THIS TAX CLAIM BEFORE December 31st, 1999 YOUR PROPERTY WILL NOT BE SOLD. IF YOU PAY THIS CLAIM AFTER July 1st, 2000 BUT BEFORE THE ACTUAL SALE DATE YOUR PROPERTY WILL NOT BE SOLD BUT IT WILL BE LISTED ON ADVERTISEMENTS FOR SUCH SALE. IF YOU HAVE ANY QUESTIONS PLEASE CALL THE TAX CLAIM BUREAU AT (814)-765-2641, YOUR ATTORNEY OR THE COUNTY LAWYER REFERRAL SERVICE.

IF PROPERTY OWNER IS IN BANKRUPTCY OR IF PROPERTY IS UNMAPPED THIS NOTICE IS FOR INFORMATION ONLY.

Clearfield County Tax Claim Bureau - NOTICE OF RETURN AND CLAIM

Date: April 14th 1999



Claim # 98 - 5264

Control # 118.0 - 28411

Map# K16-000-00069

Property Description

50 A

TRANSFERRED & COMBINED WITH

Owner Or Reputed Owner
BENDER, E. P. COAL CO., INC
MAIN & LEHMIER STS
P O BOX 594
CARROLLTOWN PA 15722

Delinquent 1998 Real Estate Tax

Address all communication in connection with claim and make all checks or
money orders payable to: Clearfield County Tax Claim Bureau
230 East Market Street
Clearfield PA 16830-2448

Business Hours: 8:30 AM to 4:00 PM Monday thru Friday Phone (814) 765-2641

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On July 1st, 1999 a one (1) year period for discharge of tax claim shall commence or has commenced to run and if payment of taxes is not made during that period as provided by Act No. 1947, P.L. 1368, as amended, the property shall be advertised and exposed for sale under provisions of said act and there shall be no redemption after the actual sale.

Taxes Returned to Tax Claim Bureau	1/18/99	County	\$0.00
		Municipal	\$0.00
		School	\$187.17
		Total	\$187.17

RECEIVED

APR 20 1999

E.P. Bender Coal Co.

TOTAL DELINQUENCY IF PAID BY April 30th, 1999

\$209.98

CALL FOR EXACT AMOUNT DUE.
APPROXIMATE INTEREST ADDED FIRST
DAY OF EACH MONTH = \$1.40

Any check returned unpaid by your bank will be subject to a twenty dollar (\$20.00) returned check fee.

PARTIAL PAYMENTS ARE ACCEPTED.

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WARNING

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IF PROPERTY OWNER IS IN BANKRUPTCY OR IF PROPERTY IS UNMAPPED THIS NOTICE IS FOR INFORMATION ONLY.

Clearfield County Tax Claim Bureau - NOTICE OF RETURN AND CLAIM

Date: April 14th 1999



Claim # 98 - 5269

Control # 118 . 0 - 28420

Map# K16-000-00184

Property Description

4 A IN FEE & 23.56 A MIN
TRANFERRED & COMBINED WITH

Owner Or Reputed Owner
BENDER, E. P. COAL CO., INC
MAIN & LEHMIER STS
P O BOX 594
CARROLLTOWN PA 15722

Delinquent 1998 Real Estate Tax

Address all communication in connection with claim and make all checks or
money orders payable to: Clearfield County Tax Claim Bureau
230 East Market Street
Clearfield PA 16830-2448

Business Hours: 8:30 AM to 4:00 PM Monday thru Friday Phone (814) 765-2641

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On July 1st, 1999 a one (1) year period for discharge of tax claim shall commence or has commenced to run and if payment of taxes is not made during that period as provided by Act No. 1947, P.L. 1368, as amended, the property shall be advertised and exposed for sale under provisions of said act and there shall be no redemption after the actual sale.

Taxes Returned to Tax Claim Bureau	1/18/99	County	\$0.00
		Municipal	\$0.00
		School	\$26.50
		Total	\$26.50

RECEIVED

TOTAL DELINQUENCY IF PAID BY April 30th, 1999

\$46.90

CALL FOR EXACT AMOUNT DUE.
APPROXIMATE INTEREST ADDED FIRST
DAY OF EACH MONTH = \$0.20

APR 20 1999

E.P. Bender Coal Co.

Any check returned unpaid by your bank will be subject to a twenty dollar (\$20.00) returned check fee.

PARTIAL PAYMENTS ARE ACCEPTED.

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WARNING

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IF PROPERTY OWNER IS IN BANKRUPTCY OR IF PROPERTY IS UNMAPPED THIS NOTICE IS FOR INFORMATION ONLY.

Clearfield County Tax Claim Bureau - NOTICE OF RETURN AND CLAIM

Date: April 14th 1999



Claim # 98 - 5266

Control # 118 . 0 - 28429

Map# K16-000-00037

Property Description

948.814 A

Owner Or Reputed Owner
COMMONWEALTH OF PENNSYLVANIA
2001 ELMERTON AVENUE
HARRISBURG PA 17110 7979

Delinquent 1998 Real Estate Tax

Address all communication in connection with claim and make all checks or
money orders payable to: Clearfield County Tax Claim Bureau
230 East Market Street
Clearfield PA 16830-2448

Business Hours: 8:30 AM to 4:00 PM Monday thru Friday Phone (814) 765-2641

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On July 1st, 1999 a one (1) year period for discharge of tax claim shall commence or has commenced to run and if payment of taxes is not made during that period as provided by Act No. 1947, P.L. 1368, as amended, the property shall be advertised and exposed for sale under provisions of said act and there shall be no redemption after the actual sale.

Taxes Returned to Tax Claim Bureau	1/18/99	County	\$0.00
		Municipal	\$0.00
		School	\$1,018.67
		Total	\$1,018.67

TOTAL DELINQUENCY IF PAID BY April 30th, 1999

\$1,053.95

CALL FOR EXACT AMOUNT DUE.
APPROXIMATE INTEREST ADDED FIRST
DAY OF EACH MONTH = \$7.64

Any check returned unpaid by your bank will be subject to a twenty dollar (\$20.00) returned check fee.

PARTIAL PAYMENTS ARE ACCEPTED.

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Clearfield County Tax Claim Bureau - NOTICE OF RETURN AND CLAIM

Date: April 14th 1999



Claim # 98 - 1771

Control # 101 . 0 - 12634

Map# K16-000-00006

Property Description

43 A SURF

Owner Or Reputed Owner
COMMONWEALTH OF PENNSYLVANIA
2001 ELMERTON AVENUE
HARRISBURG PA 17110 9797

Delinquent 1998 Real Estate Tax

Address all communication in connection with claim and make all checks or
money orders payable to: Clearfield County Tax Claim Bureau
230 East Market Street
Clearfield PA 16830-2448

Business Hours: 8:30 AM to 4:00 PM Monday thru Friday Phone (814) 765-2641

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Taxes Returned to Tax Claim Bureau	1/18/99	County	\$0.00
		Municipal	\$0.00
		School	\$177.62
		Total	\$177.62

TOTAL DELINQUENCY IF PAID BY April 30th, 1999

\$200.28	
CALL FOR EXACT AMOUNT DUE.	
APPROXIMATE INTEREST ADDED FIRST	
DAY OF EACH MONTH =	\$1.33

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IF PROPERTY OWNER IS IN BANKRUPTCY OR IF PROPERTY IS UNMAPPED THIS NOTICE IS FOR INFORMATION ONLY.

Clearfield County Tax Claim Bureau



230 EAST MARKET STREET, SUITE 121
Clearfield, Pennsylvania 16830

TELEPHONE (814) 765-2641
FAX (814) 765-2640

May 30, 2000

Bradley C. Bechtel, Esq
Pennsylvania Game Commission
2001 Elmerton Avenue
Harrisburg PA 17110

**RE: 1998 School Tax Levy Moshannon Valley School District
Bigler Township Property acquired from E. M. Brown Inc**

Dear Brad,

A Hearing has been set for Thursday, June 22 at 11:00 AM to consider the "Exception" to the tax delinquency which you filed on behalf of the Commonwealth. The Hearing will be held in the Courthouse Annex, 230 E Market Street, Clearfield

Please let me know if this date should become inconvenient.

Sincerely,

Mary Anne
Mary Anne Wesdock CPE
Chief Assessor

cc: Kim Kesner, Esq.

FAX COVER SHEET

**CLEARFIELD COUNTY
ASSESSMENT OFFICE
TAX CLAIM BUREAU
230 E MARKET STREET
CLEARFIELD, PA 16830.
814-765-2641
814-765-2640 FAX**

SEND TO Company name PA Game Commission	From MARY ANNE WESDOCK
Attention BRAD BECATEL	Date 5-31-2000
Office location	Office location
Fax number 1-717-787-6957	Phone number

Urgent **Reply ASAP** **Please comment** **Please review** **For your information**

Total pages, including cover:

2

COMMENTS

Clearfield County Assessment Office



230 EAST MARKET STREET
Clearfield, Pennsylvania 16830

TELEPHONE (814) 765-2641
FAX (814) 765-2640

June 23, 2000

Bradley C. Bechtel, Esq.
Pennsylvania Game Commission
2001 Elmerton Avenue
Harrisburg PA 17110

Dear Brad,

Following are the facts which have been testified to at our June 22 meeting:

Thirteen tracts of land in Gulich Township, Moshannon Valley School District, Pennsylvania, were acquired by the Commonwealth in April 1998.

All County and Township taxes for 1998 were paid prior to the sale.

No School tax levy had yet been issued in 1998 at the time of the sale.

All 1998 School tax levies on the subject properties were not paid and were returned to the Clearfield County Tax Claim Bureau as delinquent and have not yet been paid.

The Commonwealth made "payment in lieu of" to Moshannon Valley School District in August 1998, which included an amount on the subject tracts.

Previously established facts are as follows:

The Clearfield County Assessment Office does not create "interim tax assessments, except on the specific request of a school district. All properties which are listed as taxable on the January tax roll remain taxable for the year, and all properties which are listed as exempt remain so for the year, regardless of mid-year transfers.

Moshannon Valley School District did not request "interim billing" for it's 1998 tax levy. Nor has it ever requested such.

Moshannon Valley School District made a 1998 school tax levy on the 1998 valuation base established by the Clearfield County Assessment Office in January of 1998 on all of the subject tracts, notwithstanding the Commonwealth's aquisition of them in April 1998.

Upon consideration of the foregoing facts, it is the finding of this office that no action on its part was required to create "interim" tax assessments after acquisition of the subject assessments by the Commonwealth or to resist or dishonor Moshannon Valley School District's tax levies.

Any issues with regard to the propriety of the School District's levy in relationship to the "payment in lieu of" are issues between the Commonwealth and Moshannon Valley School District.

From the standpoint of this Office these taxes, should they remain unpaid, will subject the tracts to upset tax sale on September 15, 2000.

Sincerely,


Mary Anne Wesdock Director

cc: Moshannon Valley School District

**Clearfield County
Assessment Office**
230 E. Market Street, Suite 117
Clearfield, PA 16830-2448



17116-5762 *xxxxxxxxxxxxxxxxxxxxxxxxxxxx*
Pennsylvania Game Commission
Bradley C. Bechtel, Esq
2001 Elmerton Avenue
Harrisburg PA 17110

rec'd.
June 30, 2000
B.C.B.

(1)

IN THE COURT OF COMMON PLEAS
CLEARFIELD COUNTY, PENNSYLVANIA

IN RE: 1998 School Taxes on Parcel Nos.:
K16-000-00006, K16-000-00037,
K16-000-00036, K16-000-00038,
K16-000-00049, K16-000-00050,
K16-000-00056, K16-000-00058,
K16-000-00062, K16-000-00063,
K16-000-00064, K16-000-00066,
K16-000-00069, K16-000-00184

Docket No. 00-789-CD

PETITION IN APPEAL OF
DECISION OF THE TAX CLAIM BUREAU OF CLEARFIELD COUNTY
WITH REGARD TO EXCEPTIONS TO TAX CLAIMS,
PETITION TO DECLARE CLAIMS INVALID AND
TO REMOVE FROM TAX SALE LIST

AND NOW, this 6th day of July, 2000, COMES the Commonwealth of Pennsylvania Game Commission, and requests the following action with regard to the above tax claims:

1. By deed dated April 21, 1998 and recorded April 27, 1998, in the office of the Recording of Deeds of Clearfield County in Deed Book 1926 page 565, the Commonwealth of Pennsylvania, Pennsylvania Game Commission (PGC) acquired the above-captioned tract from E.P. Bender Coal Company. A true and correct copy of said deed is attached to the Petition for Exceptions as Exhibit "A".

FILED

JUL 07 2000
M / 1:30 PM
William A. Shaw
Prothonotary

(2)

IN THE COURT OF COMMON PLEAS
CLEARFIELD COUNTY, PENNSYLVANIA

IN RE: 1998 School Taxes on Parcel Nos.

K16-000-00006, K16-000-00037,
K16-000-00036, K16-000-00038,
K16-000-00049, K16-000-00050,
K16-000-00056, K16-000-00058,
K16-000-00062, K16-000-00063,
K16-000-00064, K16-000-00066,
K16-000-00069, K16-000-00184

: Docket No. 00-789-CD

: Document:
**PRAECIPE FOR ENTRY
OF APPEARANCE**

: Filed on behalf of:
**MOSHANNON VALLEY
SCHOOL DISTRICT**

: Legal Counsel for this Party:

ANDREWS WAGNER & BEARD

: Carl P. Beard, Esquire
: Pa. I.D. No. 33479
: 3366 Lynnwood Drive
: P. O. Box 1311
: Altoona, PA 16603-1311
: (814) 943-7926

FILED

JUL 24 2000

William A. Shaw
Prothonotary

IN THE COURT OF COMMON PLEAS
CLEARFIELD COUNTY, PENNSYLVANIA

IN RE: 1998 School Taxes on Parcel Nos.

K16-000-00006, K16-000-00037,	:	
K16-000-00036, K16-000-00038,	:	Docket No. 00-789-CD
K16-000-00049, K16-000-00050,	:	
K16-000-00056, K16-000-00058,	:	
K16-000-00062, K16-000-00063,	:	
K16-000-00064, K16-000-00066,	:	
K16-000-00069, K16-000-00184	:	

PRAECIPE FOR ENTRY OF APPEARANCE

TO THE PROTHONOTARY:

Please enter the appearance of Carl P. Beard, Esquire of the firm of Andrews Wagner & Beard, as counsel for Moshannon Valley School District in the above-captioned matter.

Respectfully submitted:

ANDREWS WAGNER & BEARD



Carl P. Beard, Esquire
Pa. I.D. No. 33479
3366 Lynnwood Drive
P. O. Box 1311
Altoona, PA 16603-1311
(814) 943-7926

Attorneys for Moshannon Valley School District

IN THE COURT OF COMMON PLEAS
CLEARFIELD COUNTY, PENNSYLVANIA

IN RE: 1998 School Taxes on Parcel Nos. :
K16-000-00006, K16-000-00037, :
K16-000-00036, K16-000-00038, : Docket No. 00-789-CD
K16-000-00049, K16-000-00050, :
K16-000-00056, K16-000-00058, :
K16-000-00062, K16-000-00063, :
K16-000-00064, K16-000-00066, :
K16-000-00069, K16-000-00184 :
:

CERTIFICATE OF SERVICE

I, **CARL P. BEARD, ESQUIRE**, hereby certify that a true and correct copy of the attached Praeclipe for Entry of Appearance has been served on the following parties on this **21st** day of **July 2000**.

VIA U.S. MAIL, POSTAGE PAID

Bradley C. Bechtel, Assistant Counsel
Pennsylvania Game Commission
2001 Elmerton Avenue
Harrisburg, PA 17110-9797

Clearfield County Tax Claim Bureau
230 East Market Street
Clearfield, PA 16830

Kim Kesner, Esquire
23 North Second Street
Clearfield, PA 16830

ANDREWS WAGNER & BEARD


Carl P. Beard, Esquire
Pa. I.D. No. 33479
Counsel for Moshannon Valley School District

3366 Lynnwood Drive
P. O. Box 1311
Altoona, PA 16603-1311
(814) 943-7926

FILED

JUL 24 2000
D 11:27 11:00 AM
William A. Shaw
Prothonotary *Spst*

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA
CIVIL ACTION

IN RE: 1998 School Taxes on Parcel Nos. :
K16-000-00006, K16-000-00037 :
K16-000-00036, K16-000-00038 :
K16-000-00049, K16-000-00050 : No. 00 - 789 - CD
K16-000-00056, K16-000-00058 :
K16-000-00062, K16-000-00063 :
K16-000-00064, K16-000-00066 :
K16-000-00069, K16-000-00184 :

OPINION AND ORDER

The above-captioned Exceptions to Tax Sale filed on behalf of the Pennsylvania Game Commission involve certain premises conveyed to said Pennsylvania Game Commission from E.P. Bender Coal Company by deeds dated April 21 and 27, 1998. In January of 1998, the Clearfield County Assessment Office assigned assessed values to the subject premises then owned by E.P. Bender. The Moshannon Valley School District assessed the actual taxes on the premises on July 1, 1998, which was the beginning of the fiscal year for that taxing district. The Game Commission, pursuant to Section 708 of the Game and Wildlife Code (34 Pa. C.S. §708) paid to said School District an amount in lieu of taxes for the premises owned by the Game Commission in 1998. These payments were accepted by Moshannon Valley. In 1999 Notices of Return of Claims were sent to the Game Commission with regards to the subject premises and on May 24, 1999, the Game Commission filed Exceptions to the Tax Claims on the above parcels. Hearing thereon was held on June 22, 2000, and as a result thereof, the Exceptions were disallowed and this appeal follows pursuant to 72 P.S. §5860.314(b).

The Game Commission argues that since the School District levied its taxes for its fiscal year 1998 and 1999 on July 1, 1998, at which time the subject premises were owned

FILED

NOV 03 2000
Sgt/9:00/WS
William A. Shaw
Prothonotary, Clearfield
Cnty. To PGC
CETCO
KESNER

by the Pennsylvania Game Commission, there could be no valid levy against said premises and the tax claim should be stricken. This Court agrees.

There can be no argument that property owned by the Commonwealth of Pennsylvania is not subject to taxation by school districts. See Article XIII, Section 2 of the Pennsylvania Constitution; Section 204 of the General County Assessment Law (72 P.S. §5020-204); Section 708 of the Game and Wildlife Code (34 P.S. §708) and see also Southeastern Pennsylvania Transportation Authority vs. Board of Assessment and Revision of Taxes for Delaware County, 13 Pa. Commonwealth Ct. 207, 319 A.2d 10 (1974).

As stated by Judge Kramer in his concurring opinion in Leopard Industries, Inc. v. Toanone, 10 Pa. Commonwealth Ct. 251, 310 A.2d 440 (1973):

“The tax assessor does not levy taxes; he merely evaluates the property. Only the school district can levy the school realty taxes in question. The fact that property has been assessed for taxation does not necessarily mean that the property will pay taxes.”

In the instant case, the subject premises became exempt prior to the actual assessment of taxes thereon and prior to the taxable year of the Moshannon Valley School District and therefore, the premises are not subject to taxation by said school district. Moreover, the Game Commission payments in lieu of taxes were accepted by the school district and it would seem that this requires the exemption of the premises from the payment of the school taxes.

WHEREFORE, the Court enters the following:

ORDER

NOW, this 2nd day of November, 2000, following hearing and briefs into the above-captioned Exceptions to Tax Claims, it is the ORDER, of this Court that said Exceptions be and are hereby granted and the tax claims of Moshannon Valley School District in and to the

above premises shall be and are hereby declared invalid and said premises removed from the tax sale list.

By the Court,
President Judge