

04-1717-CD
KOCJANIC FAMILY LIMITED PARTNERSHIP vs. CLEARFIELD COUNTY
BOARD OF ASSESSMENT APPEALS

Kocjanic Family vs Clfd Co Board of Assess
2004-1717-CD

IN THE COURT OF COMMON PLEAS
OF CLEARFIELD COUNTY

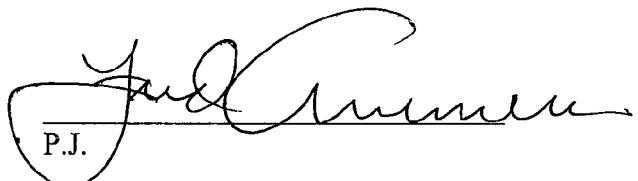
KOCJANCIC FAMILY : CIVIL ACTION - LAW
LIMITED PARTNERSHIP, :
Appellant : NO. 2604-1717-C0
VS. :
CLEARFIELD COUNTY :
BOARD OF ASSESSMENT :
APPEALS, :
Appellee :
:

ORDER SETTING HEARING

AND NOW, this 23 day of Nov., 2004, the Court sets a hearing on the above captioned appeal for the 21 day of December, 2004, at 10:00 o'clock AM in Court Room number 1 of the Clearfield County Courthouse, Clearfield, PA.

Notice of the hearing shall be provided according to law.

BY THE COURT:



P.J.

807

FILED *ICC Atty Malizia*
11/24/2004 *ICC Atty Kesner*
NOV 24 2004

William A. Shaw
Prothonotary/Clerk of Courts

ekocjancicAPPEAL

IN THE COURT OF COMMON PLEAS
OF CLEARFIELD COUNTY

KOCJANCIC FAMILY : CIVIL ACTION - LAW
LIMITED PARTNERSHIP, :
Appellant : NO. 2004-1717-CD
VS. :
CLEARFIELD COUNTY :
BOARD OF ASSESSMENT : OCT 29 2004
APPEALS, :
Appellee : m / 3:00 / u
ASSESSMENT APPEAL
William A. Shaw
Prothonotary
no cent.

FILED

AND NOW, comes the Appellant Kocjancic Family Limited Partnership, and files this its Appeal, as follows:

1. By letter of October 2, 2002, Clearfield County Solicitor Kim C. Kesner, Esquire requested information from Appellant regarding a recreational leasing program on parcels of land owned by Appellant, pursuant to Exhibit "A" attached hereto.
2. By letter of January 10, 2003, Appellant's counsel advised Clearfield County Solicitor that said properties were leased after they had been enrolled in Clean & Green status in conformity with 72 P.S. §5490.1 et seq., pursuant to Exhibit "B" attached hereto.
3. Appellant received the school tax bill in July of 2004, without prior notice, reflecting the fact that six properties had been removed from Clean & Green status, being tax parcels 119-I01-000-00008, 119-I01-000-00002, 119-I01-000-00010, 119-I01-000-00013, 119-I01-000-00001, and 119-H01-000-00002.

4. Appellant requested a meeting with the Clearfield County Board of Appeals, and the same was scheduled for September 20, 2004.

5. By letter dated October 4, 2004, the Clearfield County Assessment Office forwarded a letter to the Appellant with six attachments, each pertaining to the above parcels, upholding the unilateral removal of Appellant's properties from Clean & Green, pursuant to Exhibit "C" attached hereto.

6. By letter dated October 13, 2004, the Clearfield County Assessment Office advised Appellant that the total due Clearfield County for roll-back taxes on the above six parcels was \$79,738.89, pursuant to Exhibit "D" attached hereto.

7. The decision of the Board of Assessment Appeals is contrary to fact and law, as follows:

- A. The Board of Appeals failed to provide Appellant with written notice under 72 P.S. §5490.4, as required by 72 P.S. § 5490.3.(d)(1) or subsection (2);
- B. By letter dated January 10, 2003 to the Clearfield County Solicitor (Exhibit "B"), Appellant advised that he had discontinued all leasing programs for the properties in question as of January 1, 2003;
- C. The Clean & Green Act, 72 P.S. §5490.1 et seq. does not require that Forest Reserve land be kept open to the public for recreational use, without charge or fee on a non-discriminatory basis, as does agricultural reserve lands, and leasing said forest reserve lands is not inconsistent with the Clean & Green Act;

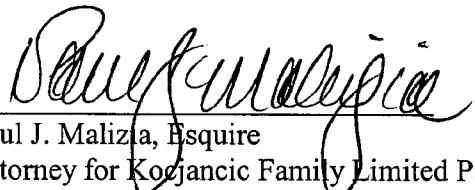
- D. The applications which Appellant had signed to obtain eligibility status under the Clean & Green Act did not question whether the property was subject to a lease for hunting purposes;
- E. Leasing the property to a hunting club promotes forest reserve land by controlling the deer herd, and by occupying the land with tenants during hunting season, also discourages timber theft and dumping of garbage;
- F. Leasing the land to a hunting club is consistent with the purpose of the Pennsylvania Farmland and Forest Land Assessment Act of 1974, 72 P.S. §5490.1 *et seq.*, said purpose which is to preserve contiguous tracts of land larger than ten acres from being subdivided or split-off;
- G. That the hunting club to which Appellant leased the above properties was strictly forbidden to make any improvements in the form of buildings on the tracts, or to perform any acts which would injure or damage growing timber, which would be inconsistent with the definition of Forest Reserve lands as contained in the Clean and Green Act;

WHEREFORE, Appellant respectfully requests this Honorable Court to set a hearing on the appeal, and after hearing, determine that:

- 1. Appellant did not breach the Clean and Green Agreement;
- 2. Appellant's land was improperly removed from preferential assessment under the Clean and Green Act;
- 3. Appellant is not subject to roll-back taxes.

Respectfully submitted,

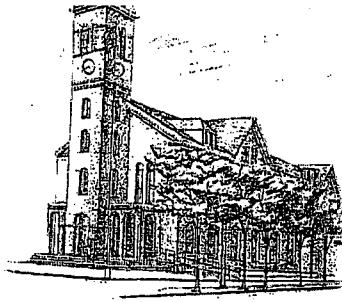
Malizia & Malizia, PC

By: 

Paul J. Malizia, Esquire
Attorney for Kozjancic Family Limited Partnership

Gene T. Lunsford
John Sughrue
Michael R. Lytle
County Commissioners

Kim C. Kesner
Solicitor
Lisa McFadden
Chief Clerk



Clearfield County

Court House
230 East Market Street
Suite 101
Clearfield, Pennsylvania 16830
PHONE (814) 765-2641
FAX (814) 765-2640
October 2, 2002

Kocjancic Family Limited Partnership
c/o Ed Kocjancic
117 Dawson Street
Kane, PA 16735

RE: Clean and Green Status - Clearfield County Realty - Map Nos.: 119-I01-2 (224 A. Surf.); 119-H01-2 (844.7 A. Surf.); 119-I01-1 (1060 A. Surf.); 119-I01-10 (233 A. Surf.)

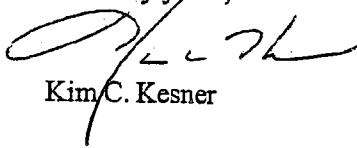
Dear Mr. Kocjancic:

I serve as Solicitor of Clearfield County. In that capacity, I provide counsel to the Chief Assessor and the Clearfield County Board of Assessment Appeals. The Chief Assessor has advised me that your limited partnership owns 4 assessed parcels and tracts in Clearfield County receiving preferential property tax assessments under the Pennsylvania Farmland and Forestland Act of 1974, as amended, 72 P.S. §5490.1 et seq. ("Clean and Green Act"). Preliminary indications are that you have a recreational leasing program with regard to parcels with forest reserve status under the Clean and Green Act.

Enclosed for your reference is a copy of the July 11, 2002 Memorandum and Order of the Court of Common Pleas of McKean County in Allegheny Partners, LP vs. McKean County Board of Assessment Appeals. In this decision, it was ruled that the practice of recreation leasing is inconsistent with forest reserve status under the Clean and Green Act.

I would respectfully request that you contact me with regard to your parcels with forest reserve status. Moreover, I would respectfully request that within twenty (20) days from the date of this letter, you make voluntary disclosure to me of any existing or planned leasing of parcels with forest reserve status. Your prompt attention to this matter and responses will be appreciated.

Sincerely yours,



Kim C. Kesner

KCK/kdz
Enclosure

cc: Mary Anne Wesdock, Chief Assessor
William McFadden, Chairman
Clearfield County Board of Assessment Appeals
John Sughrue, Chairman
Clearfield County Board of Commissioners

MALIZIA & MALIZIA, P.C.
LAW OFFICES
25 EAST FOURTH STREET
P.O. BOX 111
EMPORIUM, PENNSYLVANIA 15834

(814) 486-1181
FAX (814) 486-1475

PAUL J. MALIZIA

JOSEPH J. MALIZIA
(1925-1990)

January 10, 2003

Kim C. Kesner
23 North Second St.
Clearfield, PA 16830

**IN RE: Kocjancic Family Limited partnership
 New Shawmut Timber**

Dear Kim:

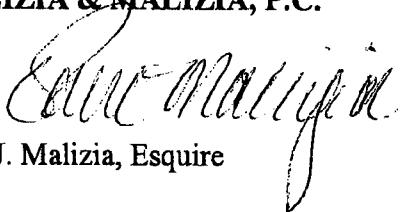
My client, Edward Kocjancic, principal of both of the above corporations, has advised that he discontinued all leasing programs for the properties owned and assessed under the names of the above two corporations, effective January 1, 2003. My client was not able to determine exactly when the two corporations began leasing the property however, he acknowledges that the properties were enrolled in Clean and Green status prior to execution of any leases with third parties for hunting/recreational purposes, the latter of which did not conflict with the spirit of the Act in keeping the property enrolled in forest reserve.

If anything further is required, please advise.

I am . . .

Very truly yours,

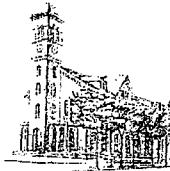
MALIZIA & MALIZIA, P.C.


Paul J. Malizia, Esquire

PJM:lj

pc: Ed Kocjancic

Clearfield County Assessment Office



230 EAST MARKET STREET
SUITE 117
Clearfield, Pennsylvania 16830

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

October 4, 2004

Edward F Kocjancic
117 Dawson Street
Kane PA 16735

Dear Mr Kocjancic,

Enclosed please find notice of the Board of Appeals determination regarding your recent appeal of removal from Clean and Green valuation.

On the basis of testimony given at the September 20th meeting, the Board has upheld the removal of your properties from the preferential assessment of Act 319 "Clean and Green". Furthermore, the Board has determined that rollback tax must be levied. Notification of rollback tax will be sent to you under separate cover.

Sincerely,

Mary Anne Wesdock CPE
Chief Assessor

Cc: Kim C Kesner Esq

Clearfield County Assessment Office
BOARD OF ASSESSMENT APPEALS



230 EAST MARKET STREET
SUITE 117
Clearfield, Pennsylvania 16830

TELEPHONE (814) 765-2641
FAX (814) 765-2640
Email- cctax@clearfieldco.org

Kocjancic Family Limited
Partnership
c/o Edward F Kocjancic
117 Dawson St
Kane PA 16735

**NOTICE OF BOARD ACTION ON APPEALS
FROM 2004 REAL ESTATE ASSESSMENT**

Appellant Name	:	Kocjancic Family Limited Partnership
Person Appearing	:	Edward F Kocjancic
Location	:	Huston Township
Map #	:	119-101-000-00010
Property Identification	:	233 A Surf.
Original 2004 market valuation	:	\$50,900.
Original 2004 assessed valuation	:	\$12,725.
Date of appeal hearing	:	October 4, 2004

Dear Property Owner:

The Clearfield County Board of Assessment Appeals, having considered your appeal, has made an Order with reference to your 2004 real estate assessment as follows:

Original 2004 Market value affirmed, without change.
Original 2004 Assessed value affirmed, without change

Dated: October 6, 2004

Sincerely,

Clearfield County Board of
Assessment Appeals

Rita D. Bass

J. Carl Ogden

Jack Green

Clearfield County Assessment Office
BOARD OF ASSESSMENT APPEALS



230 EAST MARKET STREET
SUITE 117
Clearfield, Pennsylvania 16830

TELEPHONE (814) 765-2641
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Kocjancic Family Limited
Partnership
c/o Edward F Kocjancic
117 Dawson St
Kane PA 16735

NOTICE OF BOARD ACTION ON APPEALS
FROM 2004 REAL ESTATE ASSESSMENT

Appellant Name	:	Kocjancic Family Limited Partnership
Person Appearing	:	Edward F Kocjancic
Location	:	Huston Township
Map #	:	119-I01-000-00013
Property Identification	:	28 A
Original 2004 market valuation	:	\$ 6,300.
Original 2004 assessed valuation	:	\$ 1,575.
Date of appeal hearing	:	October 4, 2004

Dear Property Owner:

The Clearfield County Board of Assessment Appeals, having considered your appeal, has made an Order with reference to your 2004 real estate assessment as follows:

Original 2004 Market value affirmed, without change.
Original 2004 Assessed value affirmed, without change

Dated: October 6, 2004

Sincerely,

Clearfield County Board of
Assessment Appeals

Rita D. Bass
J. Carl Ogden
J. Carl Ogden
Jack Green
Jack Green

Clearfield County Assessment Office
BOARD OF ASSESSMENT APPEALS



230 EAST MARKET STREET
SUITE 117
Clearfield, Pennsylvania 16830

TELEPHONE (814) 765-2641
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Kocjancic Family Limited
Partnership
c/o Edward F Kocjancic
117 Dawson St
Kane PA 16735

NOTICE OF BOARD ACTION ON APPEALS
FROM 2004 REAL ESTATE ASSESSMENT

Appellant Name	:	Kocjancic Family Limited Partnership
Person Appearing	:	Edward F Kocjancic
Location	:	Huston Township
Map #	:	119-I01-000-00001
Property Identification	:	1060 A Surf
Original 2004	market valuation	: \$244,600.
Original 2004	assessed valuation	: \$ 61,150.
Date of appeal hearing	:	October 4, 2004

Dear Property Owner:

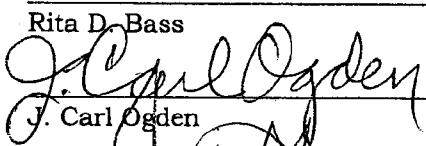
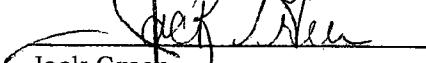
The Clearfield County Board of Assessment Appeals, having considered your appeal, has made an Order with reference to your 2004 real estate assessment as follows:

Original 2004 Market value affirmed, without change.
Original 2004 Assessed value affirmed, without change

Dated: October 6, 2004

Sincerely,

Clearfield County Board of
Assessment Appeals

Rita D. Bass

J. Carl Ogeden

Jack Green


MAW/jcg

Clearfield County Assessment Office
BOARD OF ASSESSMENT APPEALS



230 EAST MARKET STREET
SUITE 117
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Email- cctax@clearfieldco.org

Kocjancic Family Limited
Partnership
c/o Edward F Kocjancic
117 Dawson St
Kane PA 16735

NOTICE OF BOARD ACTION ON APPEALS
FROM 2004 REAL ESTATE ASSESSMENT

Appellant Name	:	Kocjancic Family Limited Partnership
Person Appearing	:	Edward F Kocjancic
Location	:	Huston Township
Map #	:	119-I01-000-00002
Property Identification	:	224 A Surf.
Original 2004 market valuation	:	\$51,100.
Original 2004 assessed valuation	:	\$12,775.
Date of appeal hearing	:	October 4, 2004

Dear Property Owner:

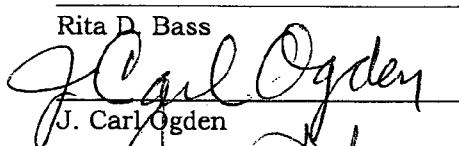
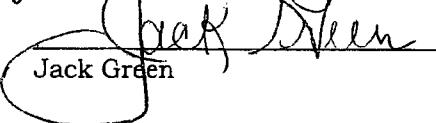
The Clearfield County Board of Assessment Appeals, having considered your appeal, has made an Order with reference to your 2004 real estate assessment as follows:

Original 2004 Market value affirmed, without change.
Original 2004 Assessed value affirmed, without change

Dated: October 6, 2004

Sincerely,

Clearfield County Board of
Assessment Appeals

Rita D. Bass

J. Carl Ogden

Jack Green

Clearfield County Assessment Office
BOARD OF ASSESSMENT APPEALS



230 EAST MARKET STREET
SUITE 117
Clearfield, Pennsylvania 16830

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FAX (814) 765-2640
Email- cctax@clearfieldco.org

Kocjancic Family Limited
Partnership
c/o Edward F Kocjancic
117 Dawson St
Kane PA 16735

**NOTICE OF BOARD ACTION ON APPEALS
FROM 2004 REAL ESTATE ASSESSMENT**

Appellant Name	:	Kocjancic Family Limited Partnership
Person Appearing	:	Edward F Kocjancic
Location	:	Huston Township
Map #	:	119-I01-000-00008
Property Identification	:	27 A Surf.
Original 2004 market valuation	:	\$2,200.
Original 2004 assessed valuation	:	\$ 550.
Date of appeal hearing	:	October 4, 2004

Dear Property Owner:

The Clearfield County Board of Assessment Appeals, having considered your appeal, has made an Order with reference to your 2004 real estate assessment as follows:

Original 2004 Market value affirmed, without change.
Original 2004 Assessed value affirmed, without change

Dated: October 6, 2004

Sincerely,

Clearfield County Board of
Assessment Appeals

Rita D. Bass
J. Carl Ogden
Jack Greer
Jack Greer

MAW/jcg

Clearfield County Assessment Office
BOARD OF ASSESSMENT APPEALS



230 EAST MARKET STREET
SUITE 117
Clearfield, Pennsylvania 16830

TELEPHONE (814) 765-2641
FAX (814) 765-2640
Email- cctax@clearfieldco.org

Kocjancic Family Limited
Partnership
c/o Edward F Kocjancic
117 Dawson St
Kane PA 16735

NOTICE OF BOARD ACTION ON APPEALS
FROM 2004 REAL ESTATE ASSESSMENT

Appellant Name	:	Kocjancic Family Limited Partnership
Person Appearing	:	Edward F Kocjancic
Location	:	Huston Township
Map #	:	119-H01-000-00002
Property Identification	:	844.241 A Surf
Original 2004	market valuation	: \$184,700.
Original 2004	assessed valuation	: \$ 46,175.
Date of appeal hearing	:	October 4, 2004

Dear Property Owner:

The Clearfield County Board of Assessment Appeals, having considered your appeal, has made an Order with reference to your 2004 real estate assessment as follows:

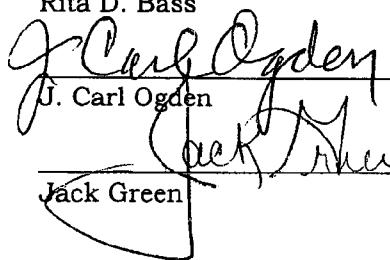
Original 2004 Market value affirmed, without change.
Original 2004 Assessed value affirmed, without change

Dated: October 6, 2004

Sincerely,

Clearfield County Board of
Assessment Appeals

Rita D. Bass


Rita D. Bass
J. Carl Ogden
J. Carl Ogden
Jack M. O'Brien
Jack M. O'Brien
Jack Green
Jack Green

MAW/jcg

Clearfield County Assessment Office



230 EAST MARKET STREET
SUITE 117
Clearfield, Pennsylvania 16830

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

October 13, 2004

Edward F Kocjancic
Kocjancic Family Limited Partnership
117 Dawson Street
Kane PA 16735

RE: Breach of "Clean and Green" Act 319 Contract

MAP # 119-I01-000-00008

119-I01-000-00002

119-I01-000-00010

119-I01-000-00013

119-I01-000-00001

119-H01-000-00002

Dear Mr Kocjancic,

As determined by the Board of Appeals at your recent hearing, the breach of your Clean and Green Contract with the County necessitates the levy of rollback tax.

"Rollback Tax" – the difference between the tax paid on the Clean and Green value and the tax as it would have been at full value, plus 6% cumulative yearly interest - must be paid on taxes levied for the years 1997 through 2003

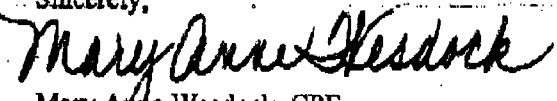
See the attached exhibits for the breakdown of this Rollback Tax. The total amount due is \$79,738.89

This amount is payable to the Clearfield County Tax Claim Bureau at 230 E Market Street Suite 121, Clearfield PA 16830.

Please keep in mind that this Rollback Tax will be considered a delinquent tax if it is not paid and will place the properties, including any parcels sold from them, in jeopardy of tax sale.

Should you have any questions concerning this matter, please feel free to contact me at (814) 765-2641 ext 1128.

Sincerely,



Mary Anne Wesdock CPE
Chief Assessor

ROLLBACK TAX FOR PARCEL #119-I01-000-00008

TAX YEAR	COUNTY	MUNICIPAL	SCHOOL	INTEREST	TOTAL
2003	\$ 3.37	\$ 2.18	\$ 16.93	@ 6% \$1.35	\$ 23.83
2002	\$ 2.97	\$ 2.18	\$ 16.93	@12% \$2.65	\$ 25.13
2001	\$ 2.97	\$ 2.18	\$ 16.93	@18% \$3.97	\$ 26.05
2000	\$ 2.36	\$ 1.73	\$ 12.68	@24% \$4.02	\$ 20.79
1999	\$ 2.36	\$ 1.73	\$ 12.68	@30% \$5.03	\$ 21.80
1998	\$ 2.36	\$ 1.73	\$ 12.68	@36% \$6.04	\$ 22.81
1997	\$ 1.73	\$ 1.73	\$ 12.68	@42% \$6.78	\$ 22.92
TOTAL					\$ 163.33

ROLLBACK TAX FOR PARCEL #119-I01-000-00002

TAX YEAR	COUNTY	MUNICIPAL	SCHOOL	INTEREST	TOTAL
2003	\$158.87	\$102.80	\$799.09	@ 6% \$ 63.64	\$1124.41
2002	\$140.18	\$102.80	\$799.09	@12% \$125.05	\$1167.12
2001	\$140.18	\$102.80	\$799.09	@18% \$187.50	\$1229.64
2000	\$114.20	\$ 83.74	\$614.98	@24% \$195.10	\$1008.02
1999	\$114.20	\$ 83.74	\$614.98	@30% \$243.80	\$1056.80
1998	\$114.20	\$ 83.74	\$614.98	@36% \$292.65	\$1105.57
1997	\$ 83.74	\$ 83.74	\$614.98	@42% \$328.63	\$1111.09
TOTAL					\$ 7802.65

ROLLBACK TAX FOR PARCEL #119-I01-000-00010

TAX YEAR	COUNTY	MUNICIPAL	SCHOOL	INTEREST	TOTAL
2003	\$155.38	\$100.54	\$781.56	@ 6% \$ 62.25	\$1099.73
2002	\$137.10	\$100.54	\$781.56	@12% \$122.30	\$1141.50
2001	\$106.01	\$ 77.74	\$604.30	@18% \$141.85	\$ 929.90
2000	\$ 84.86	\$ 62.23	\$456.97	@24% \$144.97	\$ 749.03
1999	\$ 84.86	\$ 62.23	\$456.97	@30% \$181.22	\$ 785.28
1998	\$ 84.86	\$ 62.23	\$456.97	@36% \$217.46	\$ 821.52
1997	\$ 62.23	\$ 62.23	\$456.97	@42% \$244.20	\$ 825.63
TOTAL					\$6352.59

ROLLBACK TAX FOR PARCEL #119-I01-000-00013

TAX YEAR	COUNTY	MUNICIPAL	SCHOOL	INTEREST	TOTAL
2003	\$ 19.40	\$ 12.55	\$ 97.57	@ 6% \$ 7.77	\$ 137.29
2002	\$ 17.12	\$ 12.55	\$ 97.57	@12% \$15.27	\$ 142.51
2001	\$ 17.12	\$ 12.55	\$ 97.57	@18% \$22.90	\$ 150.14
2000	\$ 13.65	\$ 12.55	\$ 92.17	@24% \$28.41	\$ 146.78
1999	\$ 13.65	\$ 12.55	\$ 92.17	@30% \$35.51	\$ 153.88
1998	\$ 13.65	\$ 12.55	\$ 92.17	@36% \$42.61	\$ 160.98
1997	\$ 12.55	\$ 12.55	\$ 92.17	@42% \$49.72	\$ 168.09
TOTAL					\$1059.67

ROLLBACK TAX FOR PARCEL #119-I01-000-00001

TAX YEAR	COUNTY	MUNICIPAL	SCHOOL	INTEREST	TOTAL
2003	\$758.30	\$490.67	\$3814.26	@ 6% \$ 303.79	\$5367.02
2002	\$669.09	\$490.67	\$3814.26	@12% \$ 596.88	\$5570.90
2001	\$669.09	\$490.67	\$3814.26	@18% \$ 895.32	\$5869.34
2000	\$538.17	\$394.66	\$2898.22	@24% \$ 919.45	\$4750.50
1999	\$538.17	\$394.66	\$2898.22	@30% \$1149.32	\$4980.37
1998	\$538.17	\$394.66	\$2898.22	@36% \$1379.18	\$5210.23
1997	\$394.66	\$394.66	\$2898.22	@42% \$1548.77	\$5236.31
TOTAL					\$36984.67

ROLLBACK TAX FOR PARCEL #119-H01-000-00002

TAX YEAR	COUNTY	MUNICIPAL	SCHOOL	INTEREST	TOTAL
2003	\$564.06	\$364.98	\$2837.22	@ 6% \$ 225.98	\$3992.24
2002	\$497.60	\$364.90	\$2836.62	@12% \$ 443.89	\$4143.00
2001	\$497.60	\$364.90	\$2836.62	@18% \$ 665.84	\$4364.96
2000	\$396.77	\$290.96	\$2136.71	@24% \$ 677.86	\$3502.31
1999	\$396.77	\$290.96	\$2136.71	@30% \$ 847.33	\$3671.77
1998	\$396.77	\$290.96	\$2136.71	@36% \$1016.80	\$3841.24
1997	\$290.96	\$290.96	\$2136.71	@42% \$1141.83	\$3860.46
TOTAL					\$27375.98

VERIFICATION

WE, Kocjancic Family Limited Partnership, Edward F. Kocjancic as President, verify that the statements made in the foregoing Assessment Appeal are true and correct. We understand that false statements hereunder made subject to the penalties of 18 Pa.C.S.A. §4904 relating to Unsworn Falsification to Authorities.

Edward F. Kocjancic
Edward F. Kocjancic, For
Kocjancic Family Limited Partnership

DATED: 10-27-04

IN THE COURT OF COMMON PLEAS
OF CLEARFIELD COUNTY

KOCJANCIC FAMILY
LIMITED PARTNERSHIP, : CIVIL ACTION - LAW
Appellant : NO. _____
VS. :
CLEARFIELD COUNTY :
BOARD OF ASSESSMENT :
APPEALS, :
Appellee :
:

CERTIFICATE OF SERVICE

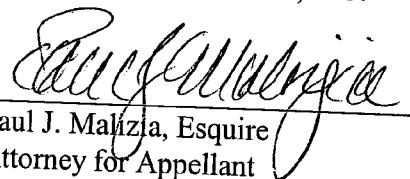
I certify that a true and correct copy of the foregoing Assessment Appeal was forwarded in the U.S. Mail, first class, postage prepaid in the United States Post Office in Emporium, Pennsylvania on this the 27th day of October, 2004, addressed to the following:

Assessment Office
Clearfield County Courthouse
230 E. Market St.
Clearfield, PA 16830

Kim Kesner, Solicitor
Clearfield County Courthouse
230 E. Market St.
Clearfield, PA 16830

MALIZIA & MALIZIA, P.C.

By:


Paul J. Malizia, Esquire
Attorney for Appellant

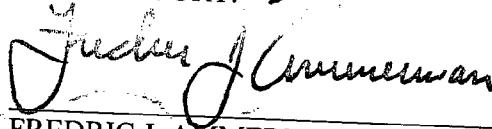
IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY,
PENNSYLVANIA
CIVIL DIVISION

KOCJANCIC FAMILY LIMITED
PARTNERSHIP :
:
vs. : No. 04-1717-CD
:
CLEARFIELD COUNTY BOARD
OF ASSESSMENT APPEALS :
:

ORDER

AND NOW, this 16th day of December, 2004, it is the ORDER of
the Court that the hearing on Plaintiff's Assessment Appeal in the above-captioned
matter is hereby rescheduled from December 21, 2004 to Tuesday, January 18, 2005
at 2:00 P.M. in Courtroom No. 1, Clearfield County Courthouse, Clearfield, PA.

BY THE COURT:


FREDRIC J. AMMERMAN

President Judge

FILED
O 1/12/05 10:00 AM
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DEC 16 2004

William A. Shaw
Prothonotary

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No. 04-1717-CD

FILED *01/19/2005* ^{1CC}
64 JAN 19 2005 *Malicia*
William A. Shaw
Prothonotary/Clerk of Courts
Kesner

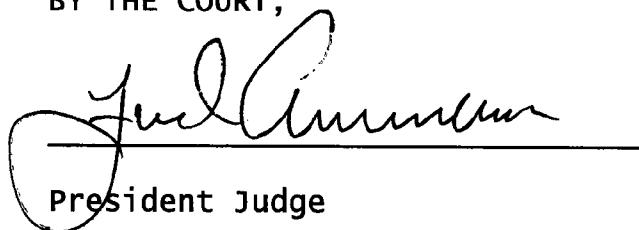
O R D E R

NOW, this 18th day of January, 2005, this being the date for hearing in this matter; Appellant and Appellee having appeared and, without the holding of a hearing, having agreed to the entry of the following Order and having requested the Court to enter the same; the County's agreement being based in part upon passage of House Bill 657, it is HEREBY ORDERED AND DECREED as follows:

1. Appellant's appeals as to all five (5) assessments are sustained in part;
2. The appeal as to the 2004 County and Township taxes is withdrawn;
3. The appeal as to the 2004 school taxes is sustained and the school taxes which have not been paid on any of the five (5) assessments shall be recomputed on all of those assessments pursuant to the Clean and Green Act and paid by Appellant within thirty (30) days from their computation;

4. The five (5) assessments appealed shall be returned to the Clean and Green preferential status existing prior to the Board's previous actions.

BY THE COURT,



A handwritten signature in black ink, appearing to read "Fred A. Annunziato". The signature is written in a cursive style with a horizontal line underneath it.

President Judge