

07-1157-CD
Decatur Twp. Vs WBP Leasing

Decatur Twp et al vs WBP Leasing et al
2007-1157-CD

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

DECATUR TOWNSHIP and
CLEARFIELD COUNTY,

NO. 07-1157-C

Petitioners,

vs.

WBP LEASING, INC./MOSHANNON
VALLEY CORRECTIONAL
FACILITY,

Respondent.

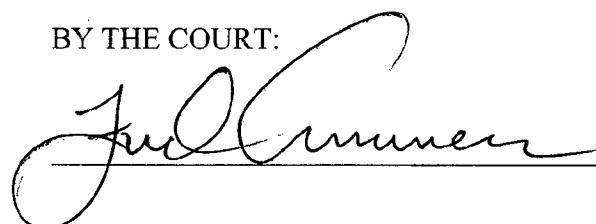
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RULE TO SHOW CAUSE

NOW, this 24 day of July, 2007, upon consideration of the foregoing
Petition, it is the Order of the Court that a Rule be issued on Respondent to
show cause why the prayer for relief in said Petition should not be granted.

RULE RETURNABLE the 12th day of September, 2007 at 10:30.
A. m. o'clock in Courtroom No. 1 at the Clearfield County Courthouse, Clearfield,
Pennsylvania.

BY THE COURT:



FILED
OCT 07 2007
JUL 24 2007
7cc
Atty Wood
LRC
William A. Shaw
Prothonotary/Clerk of Courts

DATE: 7/24/07

You are responsible for serving all appropriate parties.

The Prothonotary's office has provided service to the following parties:

Plaintiff(s) Plaintiff(s) Attorney Other

Defendant(s) Defendant(s) Attorney

Special Instructions

FILED

JUL 24 2007

William A. Shaw
Prothonotary/Clerk of Courts

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

DECATUR TOWNSHIP and
CLEARFIELD COUNTY,

Petitioners,

vs.

WBP LEASING, INC./MOSHANNON
VALLEY CORRECTIONAL
FACILITY,

Respondent.

NO. 07-1157-CD

PETITION TO COMPEL
DISCOVERY

Filed on Behalf of:
Decatur Township and
Clearfield County

COUNSEL OF RECORD FOR
THIS PARTY:
William P. Bresnahan, Esquire
Pa. ID. No. 00119
Michele Zappala Peck
Pa. I.D. No. 92511
Hollinshead, Mendelson, Bresnahan
& Nixon, P.C.
2901 Grant Building
330 Grant Street
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(412) 355-7070

Kim C. Kesner, Esquire
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Ann B. Wood, Esquire
Pa. ID. No. 23364
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318 East Locust Street
P.O. Box 670
Clearfield, PA 16830

FILED Pd \$85.00 ATT
03:40pm 7cc ATT wood
JUL 20 2007
(LM)

William A. Shaw
Prothonotary/Clerk of Courts

Winifred Jones-Wenger, Esquire
333 Laurel Street
P.O. Box 469
Philipsburg, PA 16866
Philipsburg-Osceola Area School
District Solicitor

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA
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DECATUR TOWNSHIP and)	NO.
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Petitioners,)	
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vs.)	
)	
WBP LEASING, INC./MOSHANNON)	
VALLEY CORRECTIONAL)	
FACILITY,)	
)	
Respondent.)	

PETITION TO COMPEL DISCOVERY

NOW COME, Decatur Township, by and through its attorneys, Hollinshead, Mendelson, Bresnahan & Nixon, P.C., and Clearfield County with the following Petition to Compel Discovery and in support thereof states as follows.

1. On March 13, 2007, the Decatur Township Supervisors at a regular meeting of the Board of Supervisors, signed its Declaration of Intention to Appeal the assessed property value of WBP Leasing, Inc./Moshannon Valley Correctional Facility, Control # 112020829 and Map # 1120-P11-000-00019.
2. On March 13, 2007, counsel for Decatur Township filed its Declaration of Intention to Appeal in the Clearfield County Assessment Office.
3. On March 22, 2007, counsel for Decatur Township received notice from the Clearfield County Board of Assessment Appeals that the Appeal Hearing was scheduled for April 30, 2007 at 3:30p.m.
4. On April 23, 2007, Paul D. Griffith (hereinafter referred to as "Mr. Griffith"), Managing Director of Integra Realty Resources, was retained by the Decatur Township Board of

Supervisors to provide an appraisal for the property under appeal.

5. At the Appeal Hearing on April 30, 2007, counsel for Decatur Township requested a continuance until such time that appraisals could be completed for the subject property.

6. By letter dated May 4, 2006 [2007], the Clearfield County Board of Appeals informed counsel for Decatur Township that the hearing was continued pending completion of the appraisals to be presented by Decatur Township and the property owners. At that time, the Board set a time limit of July 18, 2007 for reconvening the hearing and requiring submission of the appraisals for review at least ten (10) days prior to the hearing.

7. By letter dated May 8, 2007, counsel for Moshannon Valley Correctional Facility, Anthony R. Thompson (hereinafter referred to as "Attorney Thompson"), requested that the appeal hearing scheduled for July 18, 2007 be rescheduled due to a vacation conflict.

8. Mary Anne Wesdock, Chief Assessor for Clearfield County, advised counsel for Decatur Township that the appeal hearing would be continued until appraisals were completed and forwarded to the Assessor's office. At that time, she would again schedule the Appeal Hearing.

9. By letter dated June 5, 2007, Mr. Griffith requested information from Attorney Thompson concerning the property subject to this appeal in order to complete his appraisal of the property for Decatur Township. See attached Request for Information attached as Exhibit "A".

10. By letter dated June 22, 2007, Attorney Thompson replied to Mr. Griffith's request for information by providing only the aerial photographs. See letter dated June 22, 2007 attached as Exhibit "B".

11. Mr. Griffith is unable to complete the appraisal of the subject property for the Decatur

Board of Supervisors without the requested information.

12. In Expressway 95 Business Center, LP v Bucks County Board of Assessment, 921 A.2d 70, 77 (Pa. Cmwlth. 2007), the Commonwealth Court noted:

that the Pennsylvania Rules of Civil Procedure do not apply to tax assessment appeals. In re Mackey, 687 A.2d 1186 (Pa. Cmwlth. 1997). Further, in the absence of a state wide rule of court, it is within the sound discretion of the trial court whether to allow or refuse discovery in tax assessment appeals. Tangelwood Lakes Community Association v. Pike County Board of Assessment, 642 A.2d 581 (Pa. Cmwlth. 1994). Here, the trial court allowed discovery in granting Taxpayer's motion to compel the production of documentation.

13. The trial court has the authority to allow discovery in tax assessment appeals.

WHEREFORE, Decatur Township and Clearfield County, respectfully request this Honorable Court enter an Order compelling WBP Leasing, Inc./Moshannon Valley Correctional Facility, Control # 112020829 and Map # 1120-P11-000-00019, produce the documents requested and attached to this Petition as Exhibit "A" with the exception of item numbers 3, 4, 6 and 12.

Respectfully Submitted,

HOLLINSHEAD, MENDELSON,
BRESNAHAN & NIXON, P.C.

BY William P. Bresnahan
William P. Bresnahan, Esquire

Pa. ID. No. 00119
Michele Zappala Peck, Esquire
Pa. ID. No. 92511
2901 Grant Building
310 Grant Street
Pittsburgh, PA 15219
(412) 355-7070

BY Kim C. Kesner
Kim C. Kesner, Esquire
Pa. ID. No. 28307

DATE July 16, 2007

DATE July 20, 2007

Belin, Kubista & Ryan
15 N. Front Street
P.O. Box 1
Clearfield, PA 16830
Clearfield County Solicitor

Ann B. Wood, Esquire
Pa. ID. No. 23364
Bell, Silberblatt & Wood
318 East Locust Street
P.O. Box 670
Clearfield, PA 16830

Winifred Jones-Wenger, Esquire
333 Laurel Street
P.O. Box 469
Philipsburg, PA 16866
Philipsburg-Osceola Area School
District Solicitor

REQUEST FOR INFORMATION

Please forward the following information to our office. If you care to send the information as you gather it if you like, please forward the physical data such as the site plan, previous engineering reports and/or property reports describing the physical attributes of the property and all financial information such as rent roll and income and expense statements first. If, at this time, you are certain you will not be providing any specific items noted below, please cross out the item and mark "NA" next to the item so that we will be notified that the information is not available and will not be forthcoming.

1. Site plan, if available. (Preferably, an AS BUILT PLAN showing an outline of building/s drawn to scale. Please do not send reductions so original scale may be used for measurement purposes.
2. Building plans. Please do not send reductions so original scale may be used for measurement purposes.
3. Prior engineering report or physical descriptions from prior appraisals or asset management report, if available.
4. If the property has been offered for sale within the last two years, a copy of the offering memorandum or investment book.
5. Past feasibility or market studies and economic impact studies as well as any relevant information collected from third party sources.
6. Agreements of Sale/Options to Buy (current or during last three years), if any.
7. Income and expense statements for the past three years plus year-to-date income and expense statements. *Please sign and date.*
8. Operating budget for 2007 and 2008, if available.
9. Copy of current inmate contract agreement and any related management contracts.
10. Personal property inventory.
11. Daily Inmate Count Report for the last three years and 2007 YTD.
12. Ground leases, if any.
13. Detailed actual construction costs and Architect's Certificate Summary at completion.
14. Environmental audits and studies disclosing any wetlands, hazardous wastes or other environmental conditions such as asbestos or radon.
15. List of any known major repairs and improvements needed.
16. Aerial photos, if available.
17. Three year history of capital improvements.
18. Please provide a contact source who could clarify or provide additional information if needed.
19. List of any correctional facility properties in which you have not renewed a lease with a government agency. If a lease was not renewed, please list the reason.

EXHIBIT A

LAW OFFICES
ANTHONY R. THOMPSON

1132 HAMILTON STREET • SUITE 201
ALLENTOWN, PENNSYLVANIA 18101

(610) 432-2244
TELEFAX (610) 432-5772

eMAIL: athomp@ptd.net
URL: www.assesslaw.com

June 22, 2008

Paul D. Griffith, MAI, CMI
INTEGRA REALTY RESOURCES
2591 Wexford-Bayne Road Suite 102
Sewickley, PA 15143

**Re: Your Letter Concerning Information Requests Pertaining to
Moshannon Valley Correctional Institute**

Paul:

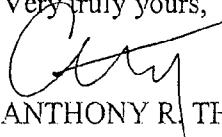
This letter is in response to your letter of June 5, 2007. It is intended to respond point-by-point to your numbered requests (but without repeating your original requests). In a number of cases, the information requested will not be provided because it pertains to confidential business information. The correctional facility is not a hotel/motel or some "business rental" facility; and income and expense information and any contractual documents or information pertain to the owner's business practices. It is our position that these matters do not pertain to the assessable value of taxable real estate and they will not be provided to the appellants. Moreover, I am advised that the position we are taking with respect to the appellants' appraiser requests will be the same as will be taken with respect to the owner's appraiser as and when that retention occurs.

1. I am advised that this will be available for review at the facility, but no copy will be provided to the appraiser for removal.
2. See response to #1, above.
3. None. Not applicable.
4. None. Not applicable.
5. Not available; but in all events, it would not be provided.
6. None. Not applicable.
7. Will not be provided inasmuch as it pertains to business operations (see above).
8. Will not be provided inasmuch as it pertains to business operations (see above).

EXHIBIT B

Paul D. Griffith, MAI, CMI
June 22, 2007
Page Two

9. Will not be provided inasmuch as it pertains to business operations (see above).
10. Response presently undetermined. I have requested the owner for information which might be pertinent to a real property versus personal property analysis, but I have as yet received no information.
11. Will not be provided inasmuch as it pertains to business operations (see above).
12. None. Not applicable.
13. I am advised the construction costs may include a great many items applicable to non-assessable property and expenses which are undifferentiated with respect to "assessable" and "non-assessable" items.
14. Will provide if available.
15. Will provide if available.
16. Will not be provided.
17. Will provide if available with respect to assessable real estate.
18. Anthony R. Thompson, Esquire, 1132 Hamilton Street, Suite 201, Allentown, PA 18101. Telephone: 610/432-2244.
19. Not applicable, but if it were applicable it would not be provided for reasons of business confidentiality.

Very truly yours,

ANTHONY R. THOMPSON

ART:kld

VERIFICATION

I, William P. Bresnahan, Esquire, hereby affirm, under penalty of perjury as set forth in 18 PA. C.S.A. §4904, that the facts set forth in the foregoing PETITION TO COMPEL DISCOVERY are true and correct, to the best of my knowledge, information and belief.

DATE:

July 16, 2007

William P. Bresnahan
William P. Bresnahan

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

DECATUR TOWNSHIP and)	NO.
CLEARFIELD COUNTY,)	
)	
Petitioners,)	
)	
vs.)	
)	
WBP LEASING, INC./MOSHANNON)	
VALLEY CORRECTIONAL)	
FACILITY,)	
)	
Respondent.)	

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the within PETITION TO COMPEL
DISCOVERY was served by First Class United States Mail, postage prepaid, on the party and
date below:

Anthony R. Thompson, Esquire
1132 Hamilton Street
Suite 201
Allentown, PA 18101

July 16, 2007
Date

William P. Bresnahan
William P. Bresnahan, Esquire
Pa. ID. No. 00119
Michele Zappala Peck
Pa. I.D. No. 92511

Hollinshead, Mendelson, Bresnahan &
Nixon, P.C.
2901 Grant Building
330 Grant Street
Pittsburgh, PA 15219
(412) 355-7070

Kim C. Kesner, Esquire
Pa. ID. No. 28307
Belin, Kubista & Ryan

15 N. Front Street
P.O. Box 1
Clearfield, PA 16830
Clearfield County Solicitor

Ann B. Wood, Esquire
Pa. ID. No. 23364
Bell, Silberblatt & Wood
318 East Locust Street
P.O. Box 670
Clearfield, PA 16830

Winifred Jones-Wenger, Esquire
333 Laurel Street
P.O. Box 469
Philipsburg, PA 16866
Philipsburg-Osceola Area School District
Solicitor

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

DECATUR TOWNSHIP and
CLEARFIELD COUNTY,
Petitioners

vs.

WBP LEASING, INC./MOSHANNON
VALLEY CORRECTIONAL FACILITY,
Respondent

: No. 07-1157-CD
:
: Type of Pleading: Certificate of Service
:
: Filed on behalf of: Decatur Township and
: Clearfield County
:
: Counsel for this Party:
:
: Ann B. Wood, Esquire
: P.A. ID No. 23364
: Bell, Silberblatt & Wood
: 318 East Locust Street
: P.O. Box 670
: Clearfield, PA 16830
:
: Kim C. Kesner, Esquire
: P.A. ID No. 28307
: Belin, Kubista & Ryan
: 15 N. Front Street
: P.O. Box 1
: Clearfield, PA 16830
: Clearfield County Solicitor
:
: William P. Bresnahan, Esquire
: P.A. ID No. 00119
: Michèle Zappala Peck
: P.A. ID No. 92511
: Hollinshead, Mendelson, Bresnahan
: & Nixon, P.C.
: 2901 Grant Building
: 330 Grant Street
: Pittsburgh, PA 15219
:
: Winifred Jones-Wenger, Esquire
: 333 Laurel Street
: P.O. Box 469
: Philipsburg, PA 16866
: Philipsburg-Osceola Area School
: District Solicitor

FILED ICC ATY
0/11:43 cm Wood
JUL 31 2007
LM

William A. Shaw
Prothonotary/Clerk of Courts

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

DECATUR TOWNSHIP and	:	No. 07-1157-CD
CLEARFIELD COUNTY,	:	
Petitioners	:	
	:	
vs.	:	
	:	
WBP LEASING, INC./MOSHANNON	:	
VALLEY CORRECTIONAL FACILITY,	:	
Respondent	:	

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the Petition to Compel Discovery with reference to the above matter has been served upon the following attorneys by mailing a true and correct copy of same to them by United States First Class Mail, postage prepaid, addressed as follows on July 31, 2007:

Anthony R. Thompson, Esquire
1132 Hamilton Street
Suite 201
Allenwtown, PA 18101

BELL, SILBERBLATT & WOOD
By:

Date: July 31, 2007

Ann B. Wood
Ann B. Wood, Esquire

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

DECATUR TOWNSHIP and
CLEAFIELD COUNTY,

Petitioners

vs.

WBP LEASING, INC./MOSHANNON
VALLEY CORRECTIONAL
FACILITY,

Respondent.

NO. 07-1157-CD

RESPONDENT'S REPLY TO
PETITION TO COMPEL DISCOVERY
WITH REASONS WHY PETITION
SHOULD NOT BE GRANTED

Filed on Behalf of:
WBP Leasing, Inc./Moshannon Valley
Correctional Facility

COUNSEL OF RECORD FOR
THIS PARTY:
Anthony R. Thompson, Esquire
Pa. Supreme Court ID #08140
1132 Hamilton Street Suite 201
Allentown, PA 18101
610/432-2244

Joseph J. McAlee, Esquire
Pa. Supreme Court ID #52618
P.O. Box 1571
Southeastern, PA 19399
610/902-0199

FILED No cc.
M/10/15 LM
AUG 24 2007
WM

William A. Shaw
Prothonotary/Clerk of Courts

**IN THE COURT OF COMMON PLEAS OF CLEAFFIELD COUNTY, PENNSYLVANIA
CIVIL DIVISION**

DECATUR TOWNSHIP and)	NO. 07-1157-CD
CLEAFIELD COUNTY,)	
)	
Petitioners)	
)	
vs.)	
)	
WBP LEASING, INC./MOSHANNON)	
VALLEY CORRECTIONAL)	
FACILITY,)	
)	
Respondent.)	

**RESPONDENT'S REPLY TO PETITION TO COMPEL DISCOVERY
WITH REASONS WHY PETITION SHOULD NOT BE GRANTED**

WPB Leasing, Inc. and Moshannon Valley Correctional Facility, by and through their attorneys, Anthony R. Thompson, Esquire and Joseph J. McAlee, Esquire reply and state as follows:

1. The allegation is not denied. By way of more specific response, a taxing jurisdiction which undertakes to file an administrative assessment appeal against a taxpayer's assessment should have some reasonable prior knowledge of the valuation of the subject property it contends to be correct. Decatur Township apparently neither had nor has any good faith conclusion concerning the valuation of the subject property and the extent to which its assessment is non-uniform.

2. The allegation is not denied. However, Respondent-Taxpayer includes herein by reference, its answer in Paragraph 1, above.

3. The allegation is not denied.

4. Respondent-Taxpayer has no factual knowledge to deny the allegation. However, if true, it is apparent that the Township filed its appeal without having first determined a market

value for the subject property and the extent to which its assessment was non-uniform within the Clearfield County assessing district.

5. The allegation is not denied. In further response, the Clearfield County Board of Assessment Appeals had no legal authority to continue the administrative hearing which had been scheduled and was convened on April 30, 2007. Instead, the appeal should have been dismissed inasmuch as Decatur Township could present no evidence that the subject property's assessment was non-uniform. At this April 30, 2007 scheduled Board hearing, counsel for the Respondent-Taxpayer, Anthony R. Thompson, Esquire, energetically objected to the Board granting any continuance and stated that there was no legal authority upon which a convened board hearing could be continued for the purpose of permitting an appellant more time to present valuation evidence.

6. Respondent-Taxpayer acknowledges that the Clearfield County Board of Assessment Appeals sent the referenced letter. However, the Board had no authority to continue the hearing after it had been convened. Neither did it have any authority to require Respondent-Taxpayer to submit any appraisal.

7. Denied as stated. Although counsel for Respondent-Taxpayer sent a letter dated May 8, 2007 (a copy of which is attached hereto as Exhibit "A"), it was sent after the Board had denied Anthony Thompson's objections to a continued hearing; and said letter was sent for the purpose of telling the Board that, if it determined to hold another hearing, he wished to be present at the hearing; and that the hearing not be scheduled at a time when he was on vacation outside the United States.

8. Respondent-Taxpayer is unable to verify what the Clearfield County Chief Assessor told counsel for Decatur Township. However, Respondent-Taxpayer reasserts that

there was (and is) no legal authority to continue any administrative appeal hearing under the circumstances set forth in the Petition.

9. The information requested by Mr. Griffith and attached as Exhibit "A" to the Petition is not denied. However, the information request was accompanied by a cover letter which is attached to this response as Exhibit "B."

10. Denied as stated. The letter of Anthony Thompson, dated June 22, 2008, is as set forth in the Petition Exhibit "B." Petitioner's allegation mischaracterizes that letter. At no time did (or does) Respondent-Taxpayer acknowledge Appellant's right to discovery in an administrative appeal. Mr. Thompson's letter response sent at the direction of the client was an attempt to allow some amicable inspection of the subject property; but without permitting any "fishing expedition" into Respondent-Taxpayer's confidential business records. The references to "business operations" in that letter pertain to confidential matters of Respondent-Taxpayer's business practices.

11. Petitioner's statement is simply a conclusory allegation without any cognizable lawful or factual reasons in support thereof. In further response, the allegation is denied and Respondent-Taxpayer asserts that an appraisal of the facility could have been (and could be) undertaken without reference to Respondent-Taxpayer's confidential business records and intrusive investigations into how Respondent-Taxpayer conducts its business operations.

12. The cases cited are not pertinent to the right of a taxing body appellant, in an assessment board proceeding, to compel discovery of information to be supplied by a taxpayer-respondent (i.e., the "target" of the municipality's assessment appeal). By way of further response, there is no statutory or case law authority which would permit discovery in connection with an assessment board proceeding.

13. Denied. Without intending to dispute the *authority* of a court of common pleas, Respondent-Taxpayer respectfully requests this Honorable Court to deny the Petition for the following reasons:

- a. These proceedings arise from an assessment board level appeal of a taxing jurisdiction (Decatur Township) challenging the assessment of a subject tax parcel owned by a taxpayer which has not initiated any assessment appeal. There exists no statutory or case law authority to permit an assessment board level appellant (*not* being the taxpayer) to obtain discovery of business records and information from a non-appealing taxpayer.
- b. Even assuming, *arguendo*, that there is authority to permit a municipal appellant to obtain discovery from a non-appealing property owner in an assessment appeal proceeding, that discovery must not include confidential and business information such as is requested in the Petition.
- c. Respondent-Taxpayer believes and avers that the type of information requested by the Township and the County is not consistent with information utilized by the Clearfield County Assessment Office in its determinations to place new assessments upon newly-constructed facilities in Clearfield County in order that such assessments be determined in a uniform manner consistent with Clearfield County's 1989 assessment base year. (See 72 P.S. § 5453.102 [definition of "base year"].) To the extent Decatur Township and Clearfield County seek the requested business and confidential information in order to secure an appraisal, Respondent-Taxpayer is not being accorded equal protection under the law.
- d. Respondent-Taxpayer has permitted the Township's and County's appraisers to inspect the facility and to review building plans; and this permission

remains open in the future if and when said appraisers desire additional inspections at reasonable times and circumstances. A competent appraiser can appraise the facility through this process. However, it appears that Petitioners have undertaken a fishing expedition to determine if some other non-uniform method of valuation might be discerned through an examination of Respondent-Taxpayer's confidential business records.

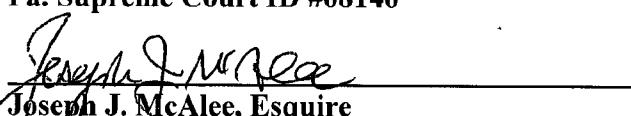
e. Petitioners have not articulated any lawfully sufficient reason why this Honorable Court should issue such an unusual discovery order—especially when Respondent-Taxpayer has not initiated the assessment appeal.

WHEREFORE, Respondent-Taxpayer respectfully requests this Honorable Court to determine that Respondent has presented sufficient reasons why Petitioner's prayer for relief should not be granted; and to deny and dismiss the Petition.

Respectfully submitted,

Dated: August 22, 2007

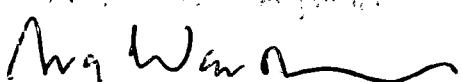

Anthony R. Thompson, Esquire
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Pa. Supreme Court ID #08140


Joseph J. McAlee, Esquire
P.O. Box 1571
Southeastern, PA 19399
610/902-0199
Pa. Supreme Court ID #52618

Attorneys for Respondent-Taxpayer
WBP Leasing, Inc./Moshannon Valley
Correctional Facility

Verification Pursuant to 18 Pa. C.S. § 4904

I, Ira Warshauer, hereby certify that I am Director of Real Estate of WBP Leasing, Inc., that I am authorized to execute this verification on its behalf, and that the facts set forth in the foregoing Reply to Petition to Compel Discovery With Reasons Why Petition Should Not Be Granted are true and correct to the best of my knowledge, information and belief. I understand that false statements made herein are made subject to the penalties of 18 Pa. C.S. § 4904, relating to unsworn falsification to authorities.



IRA WARSHAUER

Dated: 8-20-2007

LAW OFFICES
ANTHONY R. THOMPSON

1132 HAMILTON STREET • SUITE 201
ALLENTOWN, PENNSYLVANIA 18101

(610) 432-2244
TELEFAX (610) 432-5772

eMAIL: athomp@ptd.net
URL: www.assesslaw.com

May 8, 2007

Mary Anne Wesdock, CPE
Chief Assessor
Clearfield County Assessment Office
230 East Market Street Suite 117
Clearfield, PA 16830

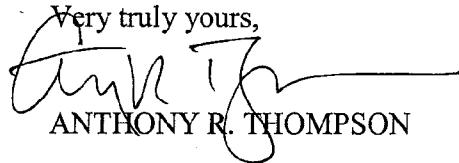
**Re: Decatur Township Map #112-P11-000-00019
WBP Leasing Inc.**

Dear Ms. Wesdock:

Confirming our telephone conversation yesterday concerning a Board hearing on the above appeal during the month of July, 2007, I have had a long-scheduled vacation outside the United States beginning July 8 through July 22. Thus, I will not be able to attend any Assessment Board hearing on July 18. My client has not yet determined if it can have a valuation appraisal to submit at the Board hearing. However, in all events, they want me to be present at that Board hearing.

I understand the Board's concern that the continued hearing not be delayed beyond July 18, 2007. However, I request alternative dates of sometime on or following July 24; or else July 2 or 3. (I assume that the Board has no interest in setting a hearing for either July 5 or 6.)

Please notify me at your earliest convenience when you learn of the Board's decision on the hearing schedule. With kindest personal regards, I am

Very truly yours,

ANTHONY R. THOMPSON

ART:kld

sent via telefax only to 814/765-2640

cc: William P. Bresnahan, Esquire (*sent via telefax only to 412/281-6099*)

EXHIBIT A



June 5, 2007

Anthony R. Thompson, Esquire
Law Offices of Anthony R. Thompson
1132 Hamilton Street, Suite 201
Allentown, PA 18101

RE: Moshannon Valley Correctional Institute

Dear Attorney Thompson:

Enclosed is our request for information related to the above captioned assessment appeal. If you have any questions related to this request, please do not hesitate to contact me.

Thank you for your attention to this matter.

Sincerely,

INTEGRA REALTY RESOURCES PITTSBURGH

A handwritten signature in black ink, appearing to read "PDG". It is written in a cursive, flowing style with a long horizontal line extending from the end of the signature.

Paul D. Griffith, MAI
Managing Director

PDG:mra

Enclosure

Cc: William P. Bresnahan, Esquire

IRR.

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

DECATUR TOWNSHIP and) NO. 07-1157-CD
CLEAFIELD COUNTY,)
Petitioners)
vs.)
WBP LEASING, INC./MOSHANNON)
VALLEY CORRECTIONAL)
FACILITY,)
Respondent.)

CERTIFICATE OF SERVICE

I hereby certify that on the 22nd day of August, 2007 a true and correct copy of the within Reply to Petition to Compel Discovery With Reasons Why Petition Should Not Be Granted in the aforementioned case was served upon the following persons and in the manner indicated below.

**Service by First Class Mail Postage Prepaid
Addressed as Follows:**

William P. Bresnahan, Esquire
Michele Zappala Peck
HOLLINSHEAD MENDELSON
BRESNAHAN & NIXON, P.C.
820 Grant Building
Pittsburgh, PA 15219-2257

Ann B. Wood, Esquire
BELL, SILBERBLATT & WOOD
318 East Locust Street
P.O. Box 670
Clearfield, PA 16830

Kim C. Kesner, Esquire
BELIN, KUBISTA & RYAN
15 North Front Street
P.O. Box 1
Clearfield, PA 16830
(counsel for Clearfield County)

Winifred Jones-Wenger, Esquire
333 Laurel Street
P.O. Box 469
Philipsburg, PA 16866
(counsel for Philipsburg-Osceola
Area School District)


Anthony R. Thompson, Esquire
1132 Hamilton Street Suite 201
Allentown, PA 18101
610/432-2244
Pa. Supreme Court No. 08140

Attorney for Respondent-Taxpayer

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

DECATUR TOWNSHIP and
CLEAFIELD COUNTY,

Petitioners

NO. 07-1157-CD

PRAECIPE FOR ENTRY OF
APPEARANCE AS CO-COUNSEL

vs.

WBP LEASING, INC./MOSHANNON
VALLEY CORRECTIONAL
FACILITY,

Respondent.

Filed on Behalf of:
**WBP Leasing, Inc./Moshannon Valley
Correctional Facility**

**COUNSEL OF RECORD FOR
THIS PARTY:**
Anthony R. Thompson, Esquire
Pa. Supreme Court ID #08140
1132 Hamilton Street Suite 201
Allentown, PA 18101
610/432-2244

Joseph J. McAlee, Esquire
Pa. Supreme Court ID #52618
P.O. Box 1571
Southeastern, PA 19399
610/902-0199

James D. Naddeo, Esquire
Pa. Supreme Court ID #06820
207 East Market Street
P.O. Box 552
Clearfield, PA 16830
814/765-1601

FILED
10/4/07
AUG 28 2007
7CC
Atty Naddeo
William A. Shaw
Prothonotary/Clerk of Courts
COPY to C/A

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

DECATUR TOWNSHIP and) NO. 07-1157-CD
CLEAFIELD COUNTY,)
Petitioners)
vs.)
WBP LEASING, INC./MOSHANNON)
VALLEY CORRECTIONAL)
FACILITY,)
Respondent.)

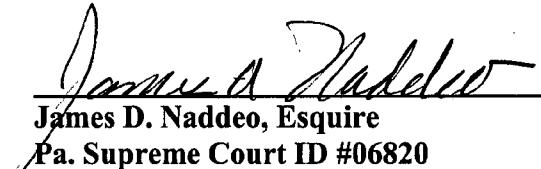
PRAECIPE FOR ENTRY OF APPEARANCE AS CO-COUNSEL

TO THE CLERK OF COURT/PROTHONOTARY:

Please enter my appearance as co-counsel for Respondent, WBP Leasing,
Inc./Moshannon Valley Corporation Facility.

Respectfully submitted,

Dated: 8/27/07



James D. Naddeo, Esquire
Pa. Supreme Court ID #06820
207 East Market Street
P.O. Box 552
Clearfield, PA 16830
814/765-1601

Attorney for Respondent-Taxpayer
WBP Leasing, Inc./Moshannon Valley
Correctional Facility

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

DECATUR TOWNSHIP and CLEAFIELD COUNTY,)	NO. 07-1157-CD
)	
Petitioners)	
)	
vs.)	
)	
WBP LEASING, INC./MOSHANNON VALLEY CORRECTIONAL FACILITY,)	
)	
Respondent.)	

CERTIFICATE OF SERVICE

I hereby certify that on the 28th of August, 2007 a true and correct copy of the within Praeclipe for Entry of Appearance as Co-Counsel in the aforementioned case was served upon the following persons and in the manner indicated below.

Service by First Class Mail Postage Prepaid
Addressed as Follows:

William P. Bresnahan, Esquire
Michele Zappala Peck
HOLLINSHEAD MENDELSON
BRESNAHAN & NIXON, P.C.
820 Grant Building
Pittsburgh, PA 15219-2257

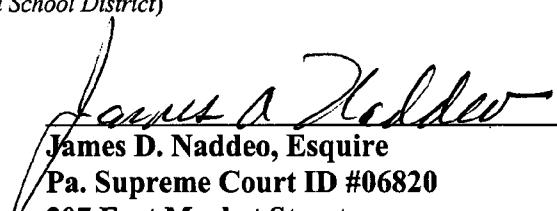
Ann B. Wood, Esquire
BELL, SILBERBLATT & WOOD
318 East Locust Street
P.O. Box 670
Clearfield, PA 16830

Kim C. Kesner, Esquire
BELIN, KUBISTA & RYAN
15 North Front Street
P.O. Box 1
Clearfield, PA 16830
(counsel for Clearfield County)

Winifred Jones-Wenger, Esquire
333 Laurel Street
P.O. Box 469
Philipsburg, PA 16866
(counsel for Philipsburg-Osceola
Area School District)

Anthony R. Thompson, Esquire
1132 Hamilton Street Suite 201
Allentown, PA 18101

Joseph J. McAlee, Esquire
P.O. Box 1571
Southeastern, PA 19399


James D. Naddeo, Esquire
Pa. Supreme Court ID #06820
207 East Market Street
P.O. Box 552
Clearfield, PA 16830
814/765-1601

Attorney for Respondent-Taxpayer

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

DECATUR TOWNSHIP and
CLEARFIELD COUNTY,

Plaintiffs,

vs.

WBP LEASING, INC./MOSHANNON
VALLEY CORRECTIONAL
FACILITY,

Defendant.

* No. 07 - 1157 - CD

* Type of Pleading:

CERTIFICATE OF SERVICE

* Filed on behalf of:

* Plaintiff

* Counsel of Record for
this party:

* Anthony R. Thompson, Esq.

* Pa. I.D. 08140

* 1132 Hamilton St., Ste 201

* Allentown, PA 18101

* (610) 432-2244

* Joseph A. McAlee, Esq.

* Pa. I.D. 52618

* P.O. Box 1571

* Southeastern, PA 19399

* (610) 902-0199

* James A. Naddeo, Esq.

* Pa I.D. 06820

* NADDEO & LEWIS, LLC.

* 207 E. Market Street

* P.O. Box 552

* Clearfield, PA 16830

* (814) 765-1601

Dated: August 30, 2007

FILED *No cc*
08/30/07
AUG 30 2007
LSP
William A. Shaw
Prothonotary/Clerk of Courts

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

DECATUR TOWNSHIP and
CLEARFIELD COUNTY,
Plaintiffs,

vs.

No. 07 - 1157 - CD

WBP LEASING, INC./MOSHANNON
VALLEY CORRECTIONAL
FACILITY,

Defendant.

CERTIFICATE OF SERVICE

I, James A. Naddeo, Esquire, do hereby certify that a true and correct copy of Notice of Deposition of County Government Designee of Clearfield County Assessment Office Pursuant to Ruler 4007.1(e) was served on the following and in the following manner on the 30th day of August, 2007:

First-Class Mail, Postage Prepaid

William P. Bresnahan, Esq.
Michele Zappala Peck
HOLLINSHEAD MENDELSON
BRESNAHAN & NIXON, P.C.
820 Grant Building
Pittsburgh, PA 15219

Ann B. Wood, Esq.
BELL SILBERBLATT & WOOD
318 East Locust Street
P.O. Box 670
Clearfield, PA 16830

Kim C. Kesner, Esq.
BELIN KUBISTA & RYAN
15 North Front Street
P.O. Box 1
Clearfield, PA 16830

Winifred Jones-Wenger, Esq.
333 Laurel Street
P.O. Box 469
Philipsburg, PA 16866

NADDEO & LEWIS, LLC

By:


James A. Naddeo
Attorney for Defendant

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

DECATUR TOWNSHIP and
CLEARFIELD COUNTY,

Plaintiffs,

vs.

WBP LEASING, INC./MOSHANNON
VALLEY CORRECTIONAL
FACILITY,

Defendant.

* No. 07 - 1157 - CD

* Type of Pleading:

AFFIDAVIT OF SERVICE

* Filed on behalf of:

* Defendant

* Counsel of Record for
this party:

* Anthony R. Thompson, Esq.

* Pa. I.D. 08140

* 1132 Hamilton St., Ste 201

* Allentown, PA 18101

* (610) 432-2244

* Joseph A. McAlee, Esq.

* Pa. I.D. 52618

* P.O. Box 1571

* Southeastern, PA 19399

* (610) 902-0199

* James A. Naddeo, Esq.

* Pa I.D. 06820

* NADDEO & LEWIS, LLC.

* 207 E. Market Street

* P.O. Box 552

* Clearfield, PA 16830

* (814) 765-1601

FILED
03:53:57
SEP 06 2014
NO CC
JW

William A. Shaw
Prothonotary/Clerk of Courts

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

DECATUR TOWNSHIP and
CLEARFIELD COUNTY,

Plaintiffs,

v.

* NO. 07 - 1157 - CD

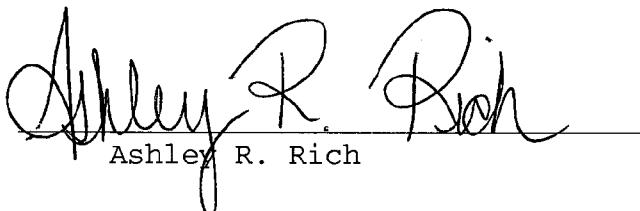
WBP LEASING, INC./MOSHANNON
VALLEY CORRECTIONAL
FACILITY,

Defendant.

AFFIDAVIT

CCMONWEALTH OF PENNSYLVANIA)
SS
CCOUNTY OF CLEARFIELD)

Ashley R. Rich, being duly sworn according to law, deposes and states that a certified copy of the Subpoena to Attend and Testify filed in the above-captioned action was served upon Mary Anne Wesdock, in accordance with Pa. R.C.P. 1930.4(c) by hand delivery on September 5, 2007, at the address of 207 East Market Street, Clearfield, 16830.

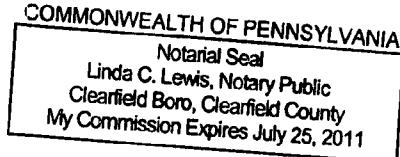


Ashley R. Rich

SWORN and SUBSCRIBED before me this 6th day of September, 2007.



Linda C. Lewis



U/A

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

DECATUR TOWNSHIP and
CLEARFIELD COUNTY

-vs-

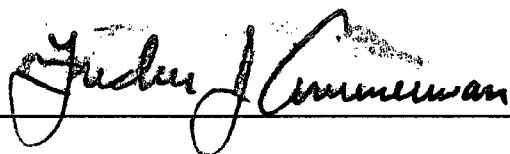
No. 07-1157-CD

WBP LEASING, INC./MOSHANNON
VALLEY CORRECTIONAL
FACILITY

O R D E R

AND NOW, this 14th day of September, 2007, it is
the ORDER of this Court that counsel for Clearfield County,
Kim C. Kesner, Esquire, counsel for Decatur Township,
William P. Bresnahan, Esquire, and counsel for the
Respondent, Anthony R. Thompson, Esquire, provide the Court
with proposed Order relative the Petition to Compel
Discovery within no more than ten (10) days from this date.

BY THE COURT,



Judge J. Commonwealth

President Judge

FILED 100 Atty's:
01233/01 Bresnahan
SEP 17 2007 Wood
William A. Shaw
Prothonotary Clerk of Courts Kesner
McAfee Naddeo
A. Thompson

(60)

FILED

SEP 17 2007

William A. Shaw
Prothonotary/Clerk of Courts

DATE: 9/17/07

You are responsible for serving all appropriate parties.

The Prothonotary's office has provided service to the following parties:

Plaintiff(s) Attorney _____ Other _____
 Plaintiff(s) Attorney _____
 Defendant(s) Attorney _____
 Special Instructions _____

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

DECATUR TOWNSHIP and
CLEARFIELD COUNTY,
Petitioners

vs.

WBP LEASING, INC./MOSHANNON
VALLEY CORRECTIONAL FACILITY,
Respondent

: No. 07-1157-CD
: Type of Pleading: Certificate of Service
: Filed on behalf of: Decatur Township and
Clearfield County
: Counsel for this Party:
: Ann B. Wood, Esquire
: P.A. ID No. 23364
: Bell, Silberblatt & Wood
: 318 East Locust Street
: P.O. Box 670
: Clearfield, PA 16830
: Kim C. Kesner, Esquire
: P.A. ID No. 28307
: Belin, Kubista & Ryan
: 15 N. Front Street
: P.O. Box 1
: Clearfield, PA 16830
: Clearfield County Solicitor
: William P. Bresnahan, Esquire
: P.A. ID No. 00119
: Michele Zappala Peck
: P.A. ID No. 92511
: Hollinshead, Mendelson, Bresnahan
& Nixon, P.C.
: 2901 Grant Building
: 330 Grant Street
: Pittsburgh, PA 15219
: Winifred Jones-Wenger, Esquire
: 333 Laurel Street
: P.O. Box 469
: Philipsburg, PA 16866
: Philipsburg-Osceola Area School
: District Solicitor

FILED

01/00/07
SEP 25 2007

102
Amy Wood

William A. Shaw
Prothonotary/Clerk of Courts

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

DECATUR TOWNSHIP and	:	No. 07-1157-CD
CLEARFIELD COUNTY,	:	
Petitioners	:	
vs.	:	
WBP LEASING, INC./MOSHANNON	:	
VALLEY CORRECTIONAL FACILITY,	:	
Respondent	:	

CERTIFICATE OF SERVICE

I hereby certify that true and correct copies of Decatur Township's Proposed Order in relation to discovery with reference to the above matter have been served upon the following attorneys by mailing a true and correct copy of same to them by United States First Class Mail, postage prepaid, addressed as follows on September 24, 2007.

Anthony R. Thompson, Esquire
1132 Hamilton Street, Suite 201
Allentown, PA 18101

Joseph J. McAlee, Esquire
P.O. Box 1571
Southeastern, PA 19399

James A. Naddeo, Esquire
Naddeo & Lewis, LLC
P.O. Box 552
Clearfield, PA 16830

Kim C. Kesner, Esquire
Belin, Kubista & Ryan
P.O. Box One
Clearfield, PA 16830

Winifred H. Jones-Wenger, Esquire
P.O. Box 469
Philipsburg, PA 16866

BELL, SILBERBLATT & WOOD
By:

Date: September 24, 2007

Ann B. Wood
Ann B. Wood, Esquire

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

DECATUR TOWNSHIP and) NO. 07-1157-CD
CLEARFIELD COUNTY,)
Petitioners) AFFIDAVIT
vs.)
WBP LEASING, INC./MOSHANNON)
VALLEY CORRECTIONAL)
FACILITY,)
Respondent.)

**COUNSEL OF RECORD FOR
THIS PARTY:**

Anthony R. Thompson, Esquire
Pa. Supreme Court ID #08140
1132 Hamilton Street Suite 201
Allentown, PA 18101
610/432-2244

Joseph J. McAlee, Esquire
Pa. Supreme Court ID #52618
P.O. Box 1571
Southeastern, PA 19399
610/902-0199

James A. Naddeo, Esquire
Pa. Supreme Court ID #06820
207 East Market Street
P.O. Box 552
Clearfield, PA 16830
814/765-1601

FILED
OCT 18 2007 4:00 PM
ATTY NADDEO
William A. Shaw
Prothonotary/Clerk of Courts

**IN THE COURT OF COMMON PLEAS OF CLEAFFIELD COUNTY, PENNSYLVANIA
CIVIL DIVISION**

DECATUR TOWNSHIP and) **NO. 07-1157-CD**
CLEARFIELD COUNTY,)
)
)
Petitioners)
)
)
vs.)
)
)
WBP LEASING, INC./MOSHANNON)
VALLEY CORRECTIONAL)
FACILITY,)
)
)
Respondent.)

AFFIDAVIT

COMMONWEALTH OF PENNSYLVANIA)
)
COUNTY OF MONTGOMERY) **S.S**
)

William T. Bott, being duly sworn according to law, deposes and states as follows:

1. I am a certified general appraiser licensed in the Commonwealth of Pennsylvania. I am a member of the Appraisal Institute (MAI) and a Certified Commercial Investment member (CCIM). For the past 36 years, I have been engaged in the appraisal of almost all types of real estate and have performed appraisal services throughout the United States. My office is Equity Appraisal Co., Inc, located at 909 Bethlehem Pike, P.O. Box 705, Springhouse, PA 19477.
2. I have been retained by Cornell Companies, Inc. to appraise the prison facility in Decatur Township, Clearfield County, PA, titled in the name of WBP Leasing, Inc.
3. I am familiar with the subject Clearfield County real estate owned by WBP Leasing, Inc. and the building and site plans thereof. I also have made inquiry and have received reliable information concerning the nature of the operation of this facility and the business income derived therefrom.
4. It is my opinion that the cost-depreciation approach to valuation is the appropriate methodology to value the assessable real estate of this facility, inasmuch as the facility is newly-built with little or no accrued depreciation, the as-built drawings are available for review and costs of construction may be determined with respect to Clearfield County's 1989 base year, consistent with information obtainable from the Marshall & Swift Cost Estimating Service.

5. It also is my opinion that an income approach to valuation of the assessable real estate is not reliable for the following reasons:

a. The operating agreement which Cornell Companies, Inc. has with the Federal Bureau of Prisons does not identify, segregate or allocate any portion of the operating income or expenses to real estate. Thus, any attempt to capitalize the net operating income of this business would produce only a suggested valuation of the entire business enterprise (as opposed to simply the assessable real estate); or, would require an appraiser to undertake many speculative allocation assumptions, without any supporting marketplace data, in order to arrive at a subjective conclusion of the real estate as a component of the business value.

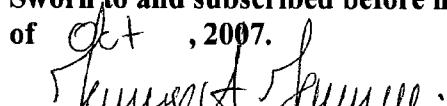
b. I am not aware of any market sales or leases of private prison facilities involving only real estate.

Dated: 10/19/07



William T. Bott

Sworn to and subscribed before me this 9th day
of Oct , 2007.



Notary Public

My Commission Expires: Jan 23 - 2011

COMMONWEALTH OF PENNSYLVANIA

NOTARIAL SEAL

JORGE A. JACOME, Notary Public
Lower Gwynedd Twp., Montgomery County
My Commission Expires January 23, 2011

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

DECATUR TOWNSHIP and) NO. 07-1157-CD
CLEARFIELD COUNTY,)
Petitioners)
vs.)
WBP LEASING, INC./MOSHANNON)
VALLEY CORRECTIONAL)
FACILITY,)
Respondent.)

CERTIFICATE OF SERVICE

I hereby certify that on the day of October, 2007 a true and correct copy of the within Affidavit in the aforementioned case was served upon the following persons and in the manner indicated below.

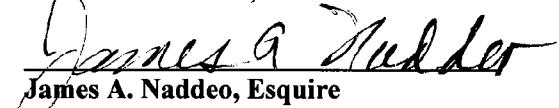
Service by First Class Mail Postage Prepaid
Addressed as Follows:

William P. Bresnahan, Esquire
Michele Zappala Peck
HOLLINSHEAD MENDELSON
BRESNAHAN & NIXON, P.C.
310 Grant Building Suite 2901
Pittsburgh, PA 15219-2301

Ann B. Wood, Esquire
BELL, SILBERBLATT & WOOD
318 East Locust Street
P.O. Box 670
Clearfield, PA 16830

Kim C. Kesner, Esquire
BELIN, KUBISTA & RYAN
15 North Front Street
P.O. Box 1
Clearfield, PA 16830
(counsel for Clearfield County)

Winifred Jones-Wenger, Esquire
333 Laurel Street
P.O. Box 469
Philipsburg, PA 16866
(counsel for Philipsburg-Osceola
Area School District)


James A. Naddeo, Esquire
Pa. Supreme Court ID #06820
207 East Market Street
P.O. Box 552
Clearfield, PA 16830
814/765-1601

Attorney for Respondent-Taxpayer

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

DECATUR TOWNSHIP and :
CLEARFIELD COUNTY, :
Plaintiffs, :
v. : No. 07-1157-CD
: .
WBP LEASING, INC./ :
MOSHANNON VALLEY :
CORRECTIONAL FACILITY :
Defendant :
:

FILED

NOV 21 2007

014:0012
William A. Shaw
Prothonotary/Clerk of Courts

CERT TO ATTY'S
WM. BRESNAHAN
K. KESNER
J. McALEE

OPINION

On February 9, 2007, the Clearfield County Assessment Office issued an Assessment Revision Notice for Clearfield County Tax Map Parcel #P11-000-00019 in Decatur Township, (CR) following completion and reassessment of improvements known as the Moshannon Valley Correctional Facility (hereafter Respondent). The base year Clearfield County uses for the purposes of assessing property is 1989. Clearfield County is required to follow the provisions in the tax code for fourth to eight class counties found in 72 P.S. §5453.102. The Clearfield County Tax Assessor established the revised assessment to achieve equalization with other Clearfield County tax parcels bearing assessments with respect to the 1989 base year. Consistent with its placement of assessments on other newly completed building improvements, the Clearfield County Assessor employed a cost-depreciation approach to valuation based upon the 1989 Clearfield County base year valuations (factored by Clearfield County's 25% predetermined ratio). As a result, the 1989 base year value was determined at \$10,066,200 with a resulting assessment of \$2,516,550.

Subsequent to this assessment, an assessment appeal was filed to the Clearfield County Board of Assessment Appeals (hereafter Board) by Decatur Township (hereafter Petitioner).

The Board scheduled a hearing for April 30, 2007 to hear the administrative assessment appeal. Petitioner requested a continuance from the April 30, 2007 hearing date in order to permit the Petitioner to complete a valuation report.

Petitioner retained an appraiser from the Pittsburgh area, being Paul D. Griffith, MAI. Mr. Griffith requested a plethora of information. The Respondent did provide some of the information requested. However, Respondent did not provide any information that it believed to be confidential business information. As a result of this refusal, the Petitioner initiated the present action in order to compel the Respondent to provide the requested information, for use during the administrative assessment appeal currently pending before the Board.

Preliminarily this Court will note that the Commonwealth Court, in *Tanglwood Lakes Community Association v. Pike County Board of Assessment*, held that “in the absence of a state-wide rule, or a local rule of court, we hold that the trial court has the inherent power in its sound discretion to permit or to refuse discovery in tax assessment appeals.” *Tanglwood Lakes Community Ass'n v. Pike County Bd. of Assessment*, 642 A.2d 581, 583 (Pa.Cmwlth. 1994). The *Tanglwood* Court went on to say “[t]he issue on appeal is limited to whether discovery is mandatory or allowed in tax assessment appeals. We hold that while it is not mandatory, it is allowed. We are not passing on the scope or extent of such discovery if allowed.” *Id.* Therefore, in determining the scope of discovery in the present case, it is within the Court’s discretion what, if any, discovery to allow.

In examining county assessment practices “federal law clearly contemplates the reasonable attainment of rough equality in treatment among similarly situated property owners.” *Downington Area School District v. Chester County Bd. of Assessment*, 913 A.2d 194, 201 (Pa. 2006). Further, the *Downington* Court established that the equal protection extended to a

property that is in a class of its own. *Id.* The Court in *Downingtown* establishes that there must be uniformity in tax assessment practices and that uniformity applies even if there is only one property in the class. The uniform method of valuing property in Clearfield County has been the cost-depreciation approach since the 1989 base year. The only justification Petitioner offers in requesting a plethora of otherwise confidential business records from this taxpayer alone is to state that it is a “unique property.” Again, as the Court in *Downingtown* established, even a class of one is entitled to federal equal protection. Therefore, despite the argument that the Respondent’s property is unique, Respondent is still entitled to be treated in a uniform manner, which in this case is to have the tax parcel assessed from the 1989 base year and the cost-depreciation approach utilized in determining the Respondent’s tax obligation.

ORDER

NOW, this 6th day of November, 2007, following argument and consideration of the briefs, the Petitioner’s Petition to Compel Discovery is HEREBY DISMISSED.

BY THE COURT:



FREDRIC J. AMMERMAN
President Judge

DATE: _____

You are responsible for serving all appropriate parties.

The Prothonotary's office has provided service to the following parties:

Plaintiff(s) Plaintiff(s) Attorney Other

Defendant(s) Defendant(s) Attorney

Special Instructions: *Carroll Murphy C/R*

Prothonotary/Clerk of Courts
William A. Shaw

NOV 21 2007

FILED

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

DECATUR TOWNSHIP and
CLEARFIELD COUNTY,

Petitioners

vs.

WBP LEASING, INC./MOSHANON
VALLEY CORRECTIONAL
FACILITY,

Respondent.

NO. 07-1157-CD

PRAECLYPE FOR CHANGE OF
OFFICE ADDRESS

FILED *R*

DEC 17 2007

nl 12-2007
William A. Shaw
Prothonotary/Clerk of Courts

W.C.

COUNSEL OF RECORD FOR
THIS PARTY:

Anthony R. Thompson, Esquire
Pa. Supreme Court ID #08140
190 Brodhead Road Suite 200
P.O. Box 22257
Lehigh Valley, PA 18002-2257
610/997-5087

Joseph J. McAlee, Esquire
Pa. Supreme Court ID #52618
P.O. Box 1571
Southeastern, PA 19399
610/902-0199

James D. Naddeo, Esquire
Pa. Supreme Court ID #06820
207 East Market Street
P.O. Box 552
Clearfield, PA 16830
814/765-1601

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

DECATUR TOWNSHIP and) NO. 07-1157-CD
CLEARFIELD COUNTY,)
Petitioners)
vs.)
WBP LEASING, INC./MOSHANNON)
VALLEY CORRECTIONAL)
FACILITY,)
Respondent.)

PRAECIPE FOR CHANGE OF OFFICE ADDRESS

TO THE CLERK OF SAID COURT:

Effectively immediately, please change my office address in your records as follows:

Anthony R. Thompson, Esquire
Attorney ID #08140
190 Brodhead Road Suite 200
P.O. Box 22257
Lehigh Valley, PA 18002-2257
610/887-9087



Anthony R. Thompson, Esquire

Dated: December 13, 2007

Attorney for WBP Leasing, Inc./Moshannon
Valley Correctional Facility

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

DECATUR TOWNSHIP and) NO. 07-1157-CD
CLEARFIELD COUNTY,)
Petitioners)
vs.)
WBP LEASING, INC./MOSHANNON)
VALLEY CORRECTIONAL)
FACILITY,)
Respondent.)

CERTIFICATE OF SERVICE

I hereby certify that on the 13th day of December, 2007 a true and correct copy of the within Praeclipe for Change of Office Address in the aforementioned case was served upon the following persons and in the manner indicated below.

**Service by First Class Mail Postage Prepaid
Addressed as Follows:**

William P. Bresnahan, Esquire
Michele Zappala Peck
HOLLINSHEAD MENDELSON
BRESNAHAN & NIXON, P.C.
310 Grant Building Suite 2901
Pittsburgh, PA 15219-2301

Ann B. Wood, Esquire
BELL, SILBERBLATT & WOOD
318 East Locust Street
P.O. Box 670
Clearfield, PA 16830

Kim C. Kesner, Esquire
BELIN, KUBISTA & RYAN
15 North Front Street
P.O. Box 1
Clearfield, PA 16830
(counsel for Clearfield County)

Winifred Jones-Wenger, Esquire
333 Laurel Street
P.O. Box 469
Philipsburg, PA 16866
(counsel for Philipsburg-Osceola
Area School District)


Anthony R. Thompson, Esquire
190 Brodhead Road Suite 200
P.O. Box 22257
Lehigh Valley, PA 18002-2257
610/997-5087
Pa. Supreme Court No. 08140

Attorney for Respondent-Taxpayer

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

DECATUR TOWNSHIP and
CLEARFIELD COUNTY,

Petitioners

NO. 07-1157-CD

PRAECLYPE FOR CHANGE OF
OFFICE ADDRESS

vs.

WBP LEASING, INC./MOSHANNON
VALLEY CORRECTIONAL
FACILITY,

Respondent.

COUNSEL OF RECORD FOR
THIS PARTY:

Anthony R. Thompson, Esquire
Pa. Supreme Court ID #08140
190 Brodhead Road Suite 200
P.O. Box 22257
Lehigh Valley, PA 18002-2257
610/997-5087

Joseph J. McAlee, Esquire
Pa. Supreme Court ID #52618
P.O. Box 1571
Southeastern, PA 19399
610/902-0199

James D. Naddeo, Esquire
Pa. Supreme Court ID #06820
207 East Market Street
P.O. Box 552
Clearfield, PA 16830
814/765-1601

FILED
m 11:20am
DEC 24 2007
WAC
William A. Shaw
Prothonotary/Clerk of Courts

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

DECATUR TOWNSHIP and) NO. 07-1157-CD
CLEARFIELD COUNTY,)
Petitioners)
vs.)
WBP LEASING, INC./MOSHANNON)
VALLEY CORRECTIONAL)
FACILITY,)
Respondent.)

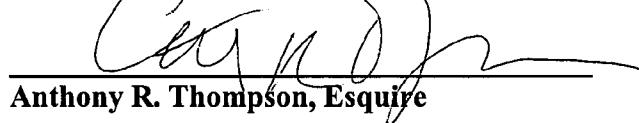
PRAECIPE FOR CHANGE OF OFFICE ADDRESS

TO THE CLERK OF SAID COURT:

Effectively immediately, please change my office address in your records as follows:

Anthony R. Thompson, Esquire
Attorney ID #08140
190 Brodhead Road Suite 200
P.O. Box 22257
Lehigh Valley, PA 18002-2257
610/997-5087

Dated: December 21, 2007



Anthony R. Thompson, Esquire

Attorney for WBP Leasing, Inc./Moshannon
Valley Correctional Facility

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

DECATUR TOWNSHIP and) NO. 07-1157-CD
CLEARFIELD COUNTY,)
Petitioners)
vs.)
WBP LEASING, INC./MOSHANNON)
VALLEY CORRECTIONAL)
FACILITY,)
Respondent.)

CERTIFICATE OF SERVICE

I hereby certify that on the 21st day of December, 2007 a true and correct copy of the within Praeclipe for Change of Office Address in the aforementioned case was served upon the following persons and in the manner indicated below.

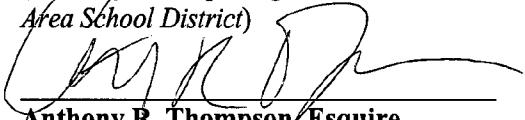
**Service by First Class Mail Postage Prepaid
Addressed as Follows:**

William P. Bresnahan, Esquire
Michele Zappala Peck
HOLLINSHEAD MENDELSON
BRESNAHAN & NIXON, P.C.
310 Grant Building Suite 2901
Pittsburgh, PA 15219-2301

Ann B. Wood, Esquire
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318 East Locust Street
P.O. Box 670
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Kim C. Kesner, Esquire
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15 North Front Street
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(counsel for Clearfield County)

Winifred Jones-Wenger, Esquire
333 Laurel Street
P.O. Box 469
Philipsburg, PA 16866
(counsel for Philipsburg-Osceola
Area School District)


Anthony R. Thompson, Esquire
190 Brodhead Road Suite 200
P.O. Box 22257
Lehigh Valley, PA 18002-2257
610/997-5087
Pa. Supreme Court No. 08140

Attorney for Respondent-Taxpayer

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

Decatur Township and Clearfield County,

Plaintiffs,

vs.

WBP Leasing, Inc./Moshannon Valley
Correctional Facility,

Defendant.

Interested Party:

Philipsburg Osceola Area School District

FILED

JUN 22 2010

William A. _____
Prothonotary/Clerk

No. 07-1157-CD

Notice of Appearance

Filed on Behalf of Defendant

B. Lafe Metz, Esquire
PA ID. No. 84501

Buchanan Ingersoll & Rooney PC
One Oxford Centre
301 Grant Street, 20th Floor
Pittsburgh, PA 15219-1410
(412) 562-1044

FILED

JUN 2 2010

by 12:15 (✓)
William A. _____
Prothonotary/Clerk

1 copy to Attn

CERTIFICATE OF SERVICE

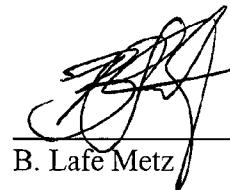
I, B. LAFE METZ, ESQUIRE, do hereby certify that a true and correct copy of the foregoing Entry of Appearance has been served upon all persons indicated below by First Class Mail, Postage prepaid, on the 21st day of June, 2010:

Kim C. Kesner, Esquire
Belin, Kubista & Ryan
15 North Front Street
Post Office Box 1
Clearfield, PA 16830
Attorneys for Clearfield County

Ann B. Wood, Esquire
Bell, Silberblatt & Wood
318 East Locust Street
Post Ofice Box 670
Clearfield, PA 16830
Attorneys for Decatur Township

Winifred H. Jones-Wenger, Esquire
333 Laurel Street
Post Office Box 469
Philipsburg, PA 16866
Attorneys for Philipsburg Osceola Area School District

William P. Bresnahan, Esquire
Hollinshead, Mendelson, Bresnahan
& Nixon, P.C.
310 Grant Street, Suite 2901
Pittsburgh, PA 15219
Attorneys for Decatur Township



B. Lafe Metz

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

Decatur Township and Clearfield County, :
Plaintiffs :
vs. : No. 07-1157-CD
WBP Leasing, Inc./Moshannon Valley :
Correctional Facility, :
Defendant :
:

FILED 11 CC
01/31/2010 JUN 29 2010 Atty Kesner
William A. Shaw
Prothonotary/Clerk of Courts
610

ORDER OF COURT

AND NOW, this 28 day of June, 2010, upon consent of all the parties affected by this real estate tax appeal, by and through their attorneys, the Court makes the following findings:

A. On February 9, 2007, the Clearfield County Assessment Office issued an Assessment Revision Notice for Clearfield County Tax Parcel 112.0 - P11-000-00019 following the completion and reassessment of improvements on land owned by WBP Leasing, Inc. ("Owner") situate in Decatur Township, Clearfield County, within the confines of the Philipsburg-Osceola Area School District, (collectively "Taxing Bodies") known as the Moshannon Valley Correctional Facility.

B. Said Assessment Revision Notice determined the 1989 base year valuation of such premises to be \$10,066,200.00 which, factored by a 25% predetermined ratio, resulted in an assessment of \$2,516,550.00.

C. Subsequent to the Revision Notice being issued, and within the statutorily permitted time period, an assessment appeal was filed by Decatur Township to the Clearfield County Board of Assessment Appeals.

D. Hearings were scheduled before the Clearfield County Board of Assessment Appeals, but were continued in order to permit the parties to obtain appraisals. Negotiations between the Owner and the Taxing Bodies have resulted in a settlement of the matter as represented by the consents attached below which this Court approves and adopts.

IT IS HEREBY ORDERED AS FOLLOWS:

1. The total market value for Clearfield County Tax Parcel 112.0-P11-000-00019 effective as of January 1, 2007, is \$16,000,000.00, which includes the application of the 1989 base year value.

2. Applying the 25 % current pre-determined ratio for Clearfield County results in an assessment of \$4,000,000.00.

3. The total market value and resulting assessed value shall remain in effect thereafter and hereafter unless and until the same is changed as otherwise provided by law, including any changes warranted by additions and/or improvements made to the facility after the date of this Order or any county-wide reassessment.

4. Within 10 days of the date of this Order, the Clearfield County Assessor will correct the assessment records of the subject parcel for the 2007 tax year and the tax years thereafter in order that correct tax liability amounts due Clearfield County, Decatur Township and the Philipsburg-Osceola Area School District can be calculated for the 2007, 2008, 2009 and 2010 tax years.

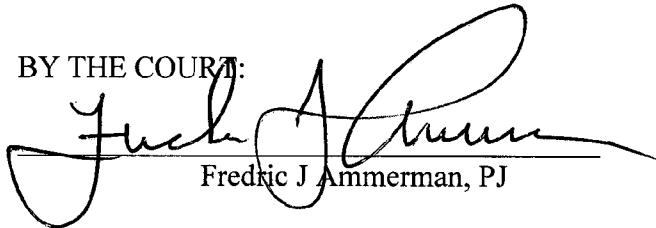
5. Within 20 days of the date of this Order each Taxing Body shall calculate the balance of the tax liability due for the applicable tax years and shall provide Owner WBP Leasing written notice of the same by certified mail, return receipt requested. The balance due shall be calculated based at face value on the additional assessed amount for each year at the tax millage rate imposed for each year by each Taxing Body.

6. Payment shall be made directly to each Taxing Body for the amount due each. The balance shall be due no later than 90 days from the date the Owner receives written notice of the amount due.

7. In the event that Owner fails to pay the amount due a Taxing Body within 90 days of having received written notice of the amount due, the unpaid balance shall be paid with a penalty of an additional 10% of the balance due, any unpaid balance shall bear interest at the rate of 6% per annum until paid, and Owner may be found in contempt of this Order and subject to such additional penalties as may be imposed by this Court.

8. Should Owner be found in contempt for failure to timely pay, Owner shall also pay all legal fees and costs incurred by any Taxing Body in seeking to enforce this Order.

BY THE COURT:



Fredric J Ammerman, PJ

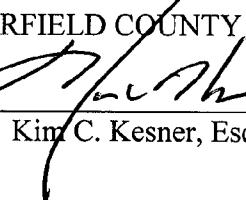
The undersigned on behalf of the various parties hereby stipulate and agree to the entry of the above ORDER.

WBP LEASING, INC.

By 

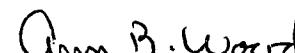
B. Lafe Metz, Esquire
Buchannan Ingersoll & Rooney, P.C.
Counsel for WBP Leasing, Inc.

CLEARFIELD COUNTY

By 

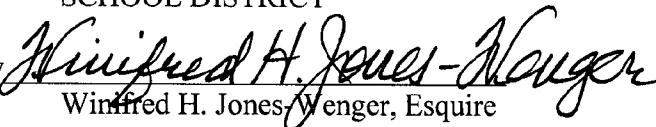
Kim C. Kesner, Esquire

DECATUR TOWNSHIP

By 

Ann B. Wood, Esquire

PHILIPSBURG OSCEOLA AREA
SCHOOL DISTRICT

By 

Winifred H. Jones-Wenger, Esquire

By 

William P. Bresnahan, Esquire
Hollinshead, Mendelson, Bresnahan & Nixon, P.C.

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

FILED 7cc Atty
01/145 LM JUL 01 2010
S

DECATUR TOWNSHIP and
CLEARFIELD COUNTY,
Petitioners

vs.

WBP LEASING, INC./MOSHANNON
VALLEY CORRECTIONAL FACILITY,
Respondent

: No. 07-1157-CD William A. Shaw
Prothonotary/Clerk of Courts

:
: Type of Pleading: Certificate of Service
:
: Filed on behalf of: Decatur Township
:
: Counsel for this Party:
:
: Ann B. Wood, Esquire
: P.A. ID No. 23364
: Bell, Silberblatt & Wood
: 318 East Locust Street
: P.O. Box 670
: Clearfield, PA 16830
:
:
: William P. Bresnahan, Esquire
: P.A. ID No. 00119
: Michele Zappala Peck
: P.A. ID No. 92511
: Hollinshead, Mendelson, Bresnahan
: & Nixon, P.C.
: 2901 Grant Building
: 330 Grant Street
: Pittsburgh, PA 15219
:

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

DECATUR TOWNSHIP and	:	No. 07-1157-CD
CLEARFIELD COUNTY,	:	
Petitioners	:	
	:	
vs.	:	
	:	
WBP LEASING, INC./MOSHANNON	:	
VALLEY CORRECTIONAL FACILITY,	:	
Respondent	:	

CERTIFICATE OF SERVICE

I hereby certify that a certified copy of the Order of Court with reference to the above matter has been served upon the following by hand delivery on June 29, 2010:

Clearfield County Assessment Office
Clearfield County Courthouse
230 East Market Street
Clearfield, PA 16830

Service by first class mail, postage prepaid addressed as follows on July 1, 2010:

Decatur Township Supervisors
575 Fairview Road
Osceola Mills, PA 16666

Kim C. Kesner, Esquire
212 South Second Street
Clearfield, PA 16830

William P. Bresnahan, Esquire
Hollinshead, Medelson, Bresnahan & Nixon, P.C.
2901 Grant Building
330 Grant Street
Pittsburgh, PA 15219-2257

B. Lafe Metz
Buchanan Ingersoll & Rooney PC
One Oxford Centre
301 Grant Street, 20th Floor
Pittsburgh, PA 15219-1410

Winifred H. Jones-Wenger, Esquire
333 Laurel Street
P.O. Box 469
Philipsburg, PA 16866

BELL, SILBERBLATT & WOOD
By:

Date: July 1, 2010

Ann B. Wood
Ann B. Wood, Esquire