

07-1775-CD
Wal-mart Stores vs Clfd Cty Bd al

Mr. GOODMAN, ESQUIRE
Attorney I.D. No. 21559
60 Soldiers Square
Wayne, PA. 19087
610-240-0345971-0199

Attorney for Appellant

FILED
M 11 30 2007
NOV 01 2007
William A. Shaw
Honorary Clerk of Courts
Atty pd 85
A
1CC Atty

WAL-MART STORES, INC
ASSOCIATES, LLC
APPELLANT

IN THE COURT OF COMMON PLEAS
CLEARFIELD COUNTY, PENNSYLVANIA
CIVIL ACTION - LAW
NO. 07-1775-CD

CLEARFIELD COUNTY BOARD
OF ASSESSMENT APPEALS,
APPELLEE

PETITION FOR APPEAL FROM THE DECISION OF THE CLEARFIELD COUNTY
BOARD OF ASSESSMENT APPEALS

Appellant, Wal-Mart Stores, Inc. by its attorney, Bert M. Goodman, Esquire, files this Petition for Appeal from the Decision of the Clearfield County Board of Assessment Appeals based upon the following statement of facts:

1. Appellant is Wal-Mart Stores, Inc. located at 1301 SE 10th Street, Bentonville, Arkansas.
2. Appellees are the Board of Assessment Appeals of Clearfield County, the Board of Commissioners of Clearfield County, Lawrence Township and the Clearfield Area School District.
3. The Appellant, Wal-Mart Stores, Inc. is the owner of a property located at 100 Supercenter Drive, Lawrence Township, Clearfield County, Pennsylvania known as Clearfield County Tax Parcel Number: 123.0-L07-00118.
4. The Appellant appealed from the assessments on its property, located at 100 Supercenter Drive, Lawrence Township, Clearfield County, Pennsylvania, appealing the assessment in the amount of \$1,701,650 on Clearfield County Tax Parcel Number: 123.0-L07-00118 for the tax year 2008.
5. On October 16, 2007, the Clearfield County Board of Assessment Appeals mailed notice of its decision in which it denied any reduction of the assessment on Appellant's property for tax year 2008. Attached herewith is a copy of the decision which is marked Exhibit "A" and incorporated herein by reference.

Original upstairs

BERT M. GOODMAN, ESQUIRE
Attorney I.D. No. 21559
60 Soldiers Square
Wayne, PA. 19087
610-240-0345971-0199

Attorney for Appellant

WAL-MART STORES, INC
ASSOCIATES, LLC
APPELLANT

v.

CLEARFIELD COUNTY BOARD
OF ASSESSMENT APPEALS,
APPELLEE

: IN THE COURT OF COMMON PLEAS
: CLEARFIELD COUNTY, PENNSYLVANIA
:
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: CIVIL ACTION - LAW
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: NO. 07-1775-CD

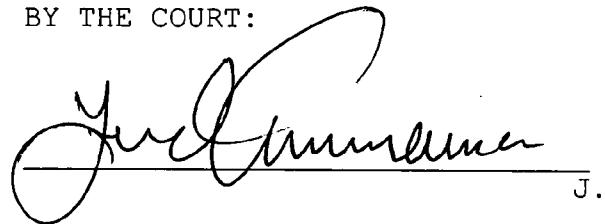
ORDER

AND NOW, this 5th day of Nov. , 2007 upon consideration of the foregoing Petition it is hereby ordered that a status conference on the appeal shall be held on the 18th of December, 2007 at 9:30 O'clock A M. in Courtroom No. 1 .

Within twenty days after the date of entry of this Court Order, the Appellant shall mail by certified mail a copy of the Petition and Order to the following: the Board of Assessment Appeals of Clearfield County, the Commissioners of Clearfield County, Lawrence Township, and the Clearfield Area School District.

Any person or governmental agency upon whom a copy of the Petition and Order is required to be served under paragraph mentioned above may intervene in the appeal proceedings as a matter of right by filing with the Prothonotary within twenty (20) days after receipt of the copy of the Petition and Order a praecipe directing intervention either as an appellant or appellee. If such praecipe has not been filed by said person or governmental agency within the said twenty (20) day period intervention thereafter shall be governed by the Pennsylvania Rules of Civil Procedure 2326 through 2350 inclusive.

BY THE COURT:


J.

FILED ^{cc}
04-0061 Atty Goodman
NOV 05 2007
CK

William A. Shaw
Prothonotary/Clerk of Courts

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:

FILED

NOV 05 2007

William A. Shaw
Prothonotary/Clerk of Courts

BERT M. GOODMAN, ESQUIRE
Attorney I.D. No. 21559
60 Soldiers Square
Wayne, PA. 19087
610-240-0345971-0199

Attorney for Appellant

FILED
M 11 30 2007
NOV 01 2007
JW

William A. Shaw
Prothonotary/Clerk of Courts

Atty pd 85.00
ICC Atty

WAL-MART STORES, INC : IN THE COURT OF COMMON PLEAS
ASSOCIATES, LLC : CLEARFIELD COUNTY, PENNSYLVANIA
APPELLANT :
:
V. :
:
CLEARFIELD COUNTY BOARD : CIVIL ACTION - LAW
OF ASSESSMENT APPEALS, :
APPELLEE : NO. 07-1775-CD
:

**PETITION FOR APPEAL FROM THE DECISION OF THE CLEARFIELD COUNTY
BOARD OF ASSESSMENT APPEALS**

Appellant, Wal-Mart Stores, Inc. by its attorney, Bert M. Goodman, Esquire, files this Petition for Appeal from the Decision of the Clearfield County Board of Assessment Appeals based upon the following statement of facts:

1. Appellant is Wal-Mart Stores, Inc. located at 1301 SE 10th Street, Bentonville, Arkansas.
2. Appellees are the Board of Assessment Appeals of Clearfield County, the Board of Commissioners of Clearfield County, Lawrence Township and the Clearfield Area School District.
3. The Appellant, Wal-Mart Stores, Inc. is the owner of a property located at 100 Supercenter Drive, Lawrence Township, Clearfield County, Pennsylvania known as Clearfield County Tax Parcel Number: 123.0-L07-00118.
4. The Appellant appealed from the assessments on its property, located at 100 Supercenter Drive, Lawrence Township, Clearfield County, Pennsylvania, appealing the assessment in the amount of \$1,701,650 on Clearfield County Tax Parcel Number: 123.0-L07-00118 for the tax year 2008.
5. On October 16, 2007, the Clearfield County Board of Assessment Appeals mailed notice of its decision in which it denied any reduction of the assessment on Appellant's property for tax year 2008. Attached herewith is a copy of the decision which is marked Exhibit "A" and incorporated herein by reference.

6. The decision of the Clearfield County Board of Assessment Appeals was in error and an abuse of discretion for the following reasons:

a. The assessment on Appellant's property is substantially higher than assessments of comparable properties in the neighborhood and the taxing district.

b. The assessment is based upon an erroneous determination of fair market value, particularly as it concerns Appellant's property.

c. The value determination by the Clearfield County Board of Assessment Appeals violates the Equal Protection Clause of the 14th Amendment of the United States Constitution

d. The impact of the assessment bears unequally on the Appellant when compared to assessments of properties of the same class.

e. When related to assessments of similarly situated property owners, the assessments of the property of the Appellant is arbitrary and capricious.

f. The assessment violates the uniformity clause of the Pennsylvania Constitution.

g. The assessment violates the required equality of tax treatment guaranteed by Pennsylvania Statutory and Constitutional Law.

h. The assessment is based in whole or in part upon appraisals that do not represent the actual values of the said property.

i. The ratio of assessed values to actual values applied in making the assessment is in excess of the ratio applied throughout the taxing authority.

j. The assessment as determined by the Clearfield County Board of Assessment Appeals does not reflect the current market values of the property as multiplied by the state mandated ratio as determined by the State Tax Equalization Board.

k. The assessment lacks uniformity.

l. The assessment is discriminatory.

m. The assessment is otherwise unjust and inequitable.

WHEREFORE, the Petitioner requests this Honorable Court to reverse the decision of the Clearfield County Board of Assessment Appeals, reduce the assessment and thereafter make all necessary orders and decrees to effectuate said decision.

DATED: 10/19/07

Bert M. Goodman
BERT M. GOODMAN, ESQUIRE
ATTORNEY FOR THE APPELLANT

VERIFICATION

Bert M. Goodman, Esquire, the Attorney for the Appellant is authorized to make this verification on behalf of the Wal-mart Stores, inc. and verifies that the statements made in the attached Petition for Appeal from the Decision of the Clearfield County Board of Assessment Appeals are true and correct. He understands that false statements made herein are made subject to the penalties of 18 Pa. C.S.A. Section 4904 relating to unsworn falsification to authorities.

Dated: 10/19/01

Bert M. Goodman

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

Wal-Mart Stores, Inc.
Property Tax Dept
P O Box 8050/ Mail Stop 0555
Bentonville AR 72716

NOTICE OF BOARD ACTION ON APPEALS
FROM 2008 REAL ESTATE ASSESSMENT

Appellant Name	:	Wal-Mart Stores, Inc.
Person Appearing	:	Bert M Goodman, Esq
Location	:	Lawrence Township
Map #	:	123.0-L07-0018
Property Identification	:	BLdg. & 28.199 A (Supercenter)
Original 2008 market valuation	:	\$6,806,600.
Original 2008 assessed valuation	:	\$1,701,650.
Date of appeal hearing	:	October 15, 2007

Dear Property Owner:

The Clearfield County Board of Assessment Appeals, having considered your appeal, has made an Order with reference to your 2008 real estate assessment as follows:

Original 2008 Market value affirmed, without change.
Original 2008 Assessed value affirmed, without change.

Dated: October 16, 2007

Sincerely,

Clearfield County Board of
Assessment Appeals

Rita D. Bass
J. Carl Ogden
Jack Green

A

BERT M. GOODMAN, ESQUIRE
Attorney I.D. No. 21559
60 Soldiers Square
Wayne, PA. 19087
610-240-0345971-0199

Attorney for Appellant

WAL-MART STORES, INC : IN THE COURT OF COMMON PLEAS
ASSOCIATES, LLC : CLEARFIELD COUNTY, PENNSYLVANIA
APPELLANT :
:
V. : CIVIL ACTION - LAW
CLEARFIELD COUNTY BOARD :
OF ASSESSMENT APPEALS, : NO. 07-1775-CD
APPELLEE :

CERTIFICATE OF SERVICE

FILED NOCC
11/12/30/07
NOV 13 2007


William A. Shaw
Prothonotary/Clerk of Courts

The undersigned verifies that he is the attorney for the Appellant in the instant matter. I do hereby certify that on November 10, 2007, I served a true and correct copy of a Petition to Appeal from the Decision of the Clearfield County Board of Assessment Appeals in the above captioned case, upon the persons and in the manner indicated below, which service satisfies the requirements of the Rules of Civil Procedure, by placing a true and correct copy of the same in the United States Mail, postage prepaid, certified mail.

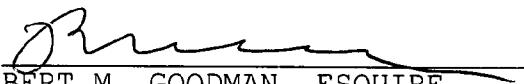
Board Assessment Appeals
of Clearfield County
230 East Market Street
Clearfield, Pa. 16830

Clearfiled County
Commissioners
230 Market Street
Clearfield, Pa. 16830

Clearfield Area School District
438 River Road
Clearfield, Pa, 16830

Lawrence Township
Municipal Bldg. George Street
Clearfield Pa. 16830

DATE: 11/10/07


BERT M. GOODMAN, ESQUIRE
ATTORNEY FOR THE APPELLANT

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

WAL-MART STORES, INC., :
APPELLANT :
No. 07-1775-CD
v. :
CLEARFIELD COUNTY BOARD :
OF ASSESSMENT APPEALS, :
APPELLEE :
CIVIL ACTION - LAW
and :
CLEARFIELD AREA :
SCHOOL DISTRICT, :
INTERVENER :
FILED
DEC 04 2007
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William A. Shaw
Prothonotary/Clerk of Courts
I CERT TO ATF

PRAECIPE TO INTERVENE AND ENTRY OF APPEARANCE

TO THE PROTHONOTARY:

The Clearfield Area School District, Intervener, hereby intervenes in the above-captioned matter. Please enter the appearance of the undersigned on behalf of the Intervener Clearfield Area School District.



Patrick J. Fanelli, Esquire
P.A. I.D. No. 85640
3366 Lynnwood Drive
P.O. Box 1311
Altoona, PA 16603-1311
Attorney for Intervener

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

WAL-MART STORES, INC.,	:	
APPELLANT	:	
	:	No. 07-1775-CD
V.	:	
	:	CIVIL ACTION - LAW
CLEARFIELD COUNTY BOARD	:	
OF ASSESSMENT APPEALS,	:	
APPELLEE	:	
	:	
and	:	
	:	
CLEARFIELD AREA	:	
SCHOOL DISTRICT,	:	
INTERVENER	:	

CERTIFICATE OF SERVICE

I, Patrick J. Fanelli, Esquire, hereby certify that the foregoing PRAECIPE TO INTERVENE AND ENTRY OF APPEARANCE was served this 3rd day of December, 2007, via US First Class Mail, on the following:

Bert M. Goodman, Esquire
Counsel for Appellant
709 Cheswold Court
Wayne, PA 19087

Clearfield County Board of
Assessment Appeals
230 East Market Street
Clearfield, PA 16830

Lawrence Township
Municipal Building
George Street
Clearfield, PA 16830

Clearfield County Commissioners
County Courthouse
230 East Market Street
Clearfield, PA 16830

ANDREWS & BEARD



Patrick J. Fanelli, Esquire
P.A. I.D. No. 85640
3366 Lynnwood Drive
P.O. Box 1311
Altoona, PA 16603-1311
Attorney for Intervener

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

WAL-MART STORES, INC.,
Plaintiff

*
*
*

vs.

* NO. 07-1775-CD
*
*

CLEARFIELD COUNTY BOARD
OF ASSESSMENT APPEALS,
Defendant

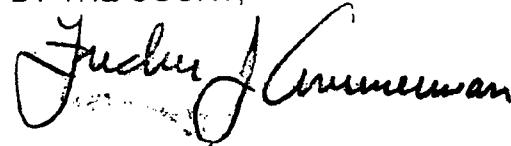
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ORDER

NOW, this 18th day of December, 2007, following status conference among the Court and counsel for the various parties, it is the ORDER of this Court as follows:

1. Appellee Clearfield County Board of Assessment Appeals shall have no more than ninety (90) days from this date in which to obtain a commercial appraisal of the property in question;
2. Appellee shall have no more than one hundred (100) days from this date to provide a copy of the Appellee's assessment to Appellant Wal-Mart, if the Appellee should choose to do so;
3. The Appellant shall have no more than thirty (30) days following receipt of the appraisal to review the same; and
4. One day civil non-jury trial shall be scheduled in May or June, 2008 by the Deputy Court Administrator.

BY THE COURT,



FREDRIC J. AMMERMAN
President Judge

FILED

01/4/2008
DEC 19 2007

ICC Atts: Goodman
Farelli

ICC Tax Claim

William A. Shaw
Prothonotary/Clerk of Courts

6R

FILED
DEC 19 2007

William A. Shaw
Prothonotary/Clerk of Courts

DATE: 12/19/07

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 Attorney
 Defendant(s) Defendant(s) Attorney
 Special Instructions:

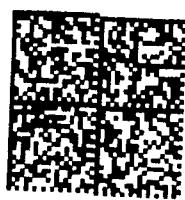
Attorney for Plaintiff

WILLIAM A. SHAW
PROTHONOTARY
and CLERK of COURTS
P.O. BOX 549
CLEARFIELD, PENNSYLVANIA 16830

12/31/07
re-mailed
12/10/07 to:
DEC 31 2007 600 Soldiers Square
Wayne, PA 19087
(GR)

FILED
12/31/07
12/10/07 to:
DEC 31 2007 600 Soldiers Square
Wayne, PA 19087
William A. Shaw
Prothonotary/Clerk of Courts

W.M.
Bert M. Goodman, Esq.
709 Cheswold Court
Wayne, PA 19087



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

WAL-MART STORES, INC.,
Plaintiff

vs.

CLEARFIELD COUNTY BOARD
OF ASSESSMENT APPEALS,
Defendant

*
*
*
*
* NO. 07-1775-CD
*
*

ORDER

NOW, this 18th day of December, 2007, following status conference among the Court and counsel for the various parties, it is the ORDER of this Court as follows:

1. Appellee Clearfield County Board of Assessment Appeals shall have no more than ninety (90) days from this date in which to obtain a commercial appraisal of the property in question;
2. Appellee shall have no more than one hundred (100) days from this date to provide a copy of the Appellee's assessment to Appellant Wal-Mart, if the Appellee should choose to do so;
3. The Appellant shall have no more than thirty (30) days following receipt of the appraisal to review the same; and
4. One day civil non-jury trial shall be scheduled in May or June, 2008 by the Deputy Court Administrator.

BY THE COURT,

I hereby certify this to be a true
and attested copy of the original
statement filed in this case.

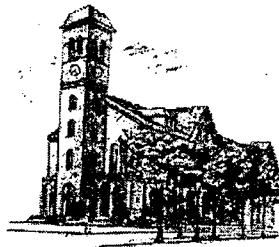
/S/ Fredric J Ammerman

FREDRIC J. AMMERMAN
President Judge

DEC 19 2007

Attest.

William L. Ammerman
Prothonotary/
Clerk of Courts



Clearfield County Office of the Prothonotary and Clerk of Courts

William A. Shaw
Prothonotary/Clerk of Courts

Jacki Kendrick
Deputy Prothonotary/Clerk of Courts

Bonnie Hudson
Administrative Assistant

David S. Ammerman
Solicitor

PO Box 549, Clearfield, PA 16830 ■ Phone: (814) 765-2641 Ext. 1330 ■ Fax: (814) 765-7659 ■ www.clearfieldco.org

To: All Concerned Parties

From: William A. Shaw, Prothonotary

It has come to my attention that there is some confusion on court orders over the issue of service. To attempt to clear up this question, from this date forward until further notice, this or a similar memo will be attached to each order, indicating responsibility for service on each order or rule. If you have any questions, please contact me at (814) 765-2641, ext. 1331. Thank you.

Sincerely,

William A. Shaw
Prothonotary

DATE: 12/19/07

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 - *Attorney Farrell*

Defendant(s) Defendant(s) Attorney

Special Instructions:

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

WAL-MART STORES, INC.,
Plaintiff

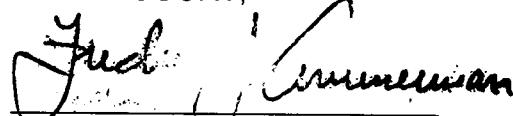
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*
*
vs. NO. 07-1775-CD

CLEARFIELD COUNTY BOARD OF
ASSESSMENT APPEALS,
Defendant

ORDER

In conformance with this Court's Order of December 18, 2007, a one day Non-Jury trial for the above-captioned case has been scheduled for the **16th day of May, 2008** commencing at 9:00 a.m. in Courtroom No. 1 of the Clearfield County Courthouse, Clearfield, Pennsylvania.

BY THE COURT,


FREDRIC J. AMMERMAN

President Judge

FILED

01/31/2008
JAN 04 2008

ICC Atty's:

Goodman
Fanelli

William A. Shaw
Prothonotary/Clerk of Courts

ICC Assessment Office

(60)

FILED

JAN 04 2008

William A. Shaw
Prothonotary/Clerk of Courts

DATE: 1/4/08

 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 - Attorney
 Defendant(s) Defendant(s) Attorney Other - Attorney
Special Instructions: P. Farrelly

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

WAL-MART STORES, INC.,

Plaintiff

vs.

No. 07-1775-CD

CLEARFIELD COUNTY BOARD OF
ASSESSMENT APPEALS,

Defendant

MOTION FOR CONTINUANCE

Filed on Behalf of:
Clearfield County Board of
Assessment Appeals

Counsel of Record for This Party:

Kim C. Kesner, Esquire
Supreme Ct.I.D. 28307

BELIN, KUBISTA & RYAN LLP
15 North Front Street
P.O. Box 1
Clearfield, PA 16830
(814) 765-8972
(814) 765-9893 - facsimile

Other Counsel of Record:

Bert M. Goodman, Esquire
60 Soldiers Square
Wayne, PA 19087
610-240-0345

FILED 4CC
of 10:48 AM
MAY 05 2008 Atty Kesner
6P

William A. Shaw
Prothonotary/Clerk of Courts

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

WAL-MART STORES, INC., :
Plaintiff :
vs. : No. 07-1775-CD
CLEARFIELD COUNTY BOARD OF :
ASSESSMENT APPEALS, :
Defendant :

MOTION FOR CONTINUANCE

TO THE HONORABLE FREDRIC J. AMMERMAN:

AND NOW COMES, The Clearfield County Board of Assessment Appeals ("County") by Kim C. Kesner, Esquire, Clearfield County Solicitor, and in support of this Motion avers as follows:

1. This Assessment Appeal is scheduled for one day nonjury trial on May 16, 2008.
2. This Court's Order of December 18, 2007, (a copy of which is attached as Exhibit "A") provided a period of ninety (90) days for the County to obtain an appraisal of the subject matter assessment. It also granted Wal-Mart a period of thirty (30) days following receipt of the appraisal for its review.
3. The County promptly engaged Sammartino & Stout, Inc., real estate analysis, Erie, PA to conduct its appraisal.
4. As of the date of this Motion, Sammartino & Stout has not delivered an appraisal report to the County.
5. As a part of its appraisal, Sammartino & Stout requested certain information from Wal-Mart which was initially declined but later provided after the County executed a Confidentiality Agreement on or about April 1, 2008.

6. While the County's appraiser has advised that its appraisal report will be received prior to the scheduled hearing, Wal-Mart, its counsel and appraiser will not be afforded the time provided by this Court's previous Order for review.

7. The County believes that Wal-Mart should be afforded at least the thirty (30) day review period required by this Court's previous Order particularly under the present circumstances.

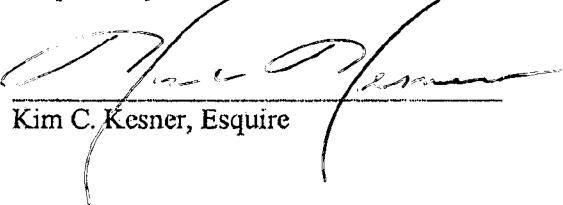
8. The County requests that this matter be rescheduled at the Court's convenience sometime in July or August.

9. Wal-Mart's counsel joins in this request.

10. The County has consulted with counsel for the Clearfield Area School District and Lawrence Township and neither has any objection to this Motion.

WHEREFORE, the Clearfield County Board of Assessment Appeals respectfully requests this Honorable Court to grant a continuance of the hearing scheduled on May 16, 2008, to be rescheduled by the Court Administrator at a future date sufficient to allow Wal-Mart at least thirty (30) days review of the County's appraisal.

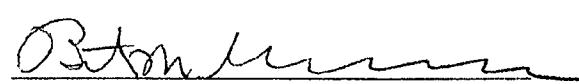
Respectfully submitted,



Kim C. Kesner, Esquire

I join in this Motion for Continuance and respectfully request this Court to reschedule hearing at a future date sufficient to afford my client and I thirty (30) days for review of the County's appraisal report. I would request a rescheduling in July or August if convenient to this Court.

Respectfully submitted,

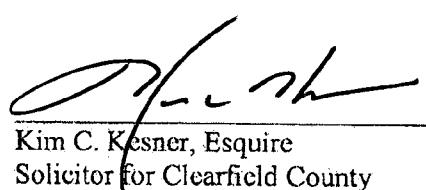


Bert M. Goodman, Esquire
Attorney for Wal-Mart Stores, Inc.

VERIFICATION

I, Kim C. Kesner, Esquire, verify that I am the Solicitor of Clearfield County, and as such am authorized and empowered to make this Verification, and that the statements made in this Motion for Continuance are true and correct to the best of my knowledge, information and belief. I understand that false statements herein are made subject to the penalties of 18 Pa.C.S. § 4904 , relating to unsworn falsification to authorities.

Date: 4/5/08


Kim C. Kesner, Esquire
Solicitor for Clearfield County

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

WAL-MART STORES, INC.,
Plaintiff

vs.

NO. 07-1775-CD

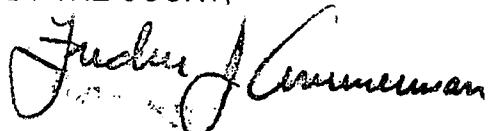
CLEARFIELD COUNTY BOARD
OF ASSESSMENT APPEALS,
Defendant

ORDER

NOW, this 18th day of December, 2007, following status conference among the Court and counsel for the various parties, it is the ORDER of this Court as follows:

1. Appellee Clearfield County Board of Assessment Appeals shall have no more than ninety (90) days from this date in which to obtain a commercial appraisal of the property in question;
2. Appellee shall have no more than one hundred (100) days from this date to provide a copy of the Appellee's assessment to Appellant Wal-Mart, if the Appellee should choose to do so;
3. The Appellant shall have no more than thirty (30) days following receipt of the appraisal to review the same; and
4. One day civil non-jury trial shall be scheduled in May or June, 2008 by the Deputy Court Administrator.

BY THE COURT,



FREDRIC J. AMMERMAN
President Judge

FILED
01/4/2008
DEC 19 2007

ICC Atty: Goodman
Farrell
ICC Tax Claim

William A. Shaw
Prothonotary/Clerk of Courts

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EXHIBIT "A"

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

WAL-MART STORES, INC., :
Plaintiff :
: :
vs. : No. 07-1775-CD
: :
CLEARFIELD COUNTY BOARD OF :
ASSESSMENT APPEALS, :
Defendant :
: :
: Filed on Behalf of:
: Clearfield County Board of
: Assessment Appeals
: :
: Counsel of Record for This Party:
: :
: Kim C. Kesner, Esquire
: Supreme Ct.I.D. 28307
: :
: BELIN, KUBISTA & RYAN LLP
: 15 North Front Street
: P.O. Box 1
: Clearfield, PA 16830
: (814) 765-8972
: (814) 765-9893 - facsimile
: :
: :
: Other Counsel of Record:
: :
: Bert M. Goodman, Esquire
: 60 Soldiers Square
: Wayne, PA 19087
: 610-240-0345

FILED NO CC
01/03/08
MAY 06 2008
LTM
William A. Shaw
Prothonotary/Clerk of Courts

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

WAL-MART STORES, INC., :
Plaintiff :
:
vs. : No. 07-1775-CD
:
CLEARFIELD COUNTY BOARD OF :
ASSESSMENT APPEALS, :
Defendant :
:

CERTIFICATE OF SERVICE

I, Kim C. Kesner, Esquire do hereby certify that on the 6th day of May, 208, a certified copy of the Clearfield County Board of Assessment Appeal's Motion for Continuance in the above captioned matter was served by U.S. First Class Mail, Postage prepaid on the following:

Bert M. Goodman, Esquire
60 Soldiers Square
Wayne, PA 19087
Attorney for Wal-Mart Stores

Patrick Fanelli, Esquire
Andrews & Beard
P.O. Box 1311
Altoona, PA 16603
*Attorney for Clearfield Area
School District*

Linda C. Lewis, Esquire
Naddeo & Lewis
P.O. Box 552
Clearfield, PA 16830
Attorney for Lawrence Township

Date: 5-6-08



Kim C. Kesner, Esquire
Attorney for Clearfield County
Board of Assessment Appeals

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

WAL-MART STORES, INC., :
Plaintiff :
vs. :
CLEARFIELD COUNTY BOARD OF :
ASSESSMENT APPEALS, :
Defendant :
No. 07-1775-CD

ORDER

AND, NOW, this 5th day of MAY, 2008, upon consideration of the Motion for Continuance filed on behalf of the Clearfield County Board of Assessment Appeals, it is hereby ordered and decreed that the hearing scheduled for May 16, 2008 is hereby rescheduled for the 19th day of August, 2008, at 9:00 o'clock A.M. in Courtroom No. 1 of the Clearfield County Courthouse.

BY THE COURT,



FILED ^{5cc}
01/10/08 Atty Kesner
MAY 06 2008
62
William A. Shaw
Prothonotary/Clerk of Courts

FILED

MAY 06 2008

William A. Shaw
Prothonotary/Clerk of Courts

DATE: 5/6/08

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:

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

ORDER

NOW, this 19th day of August, 2008, following the conclusion of Assessment Appeal before the Court, upon request of counsel for both parties, it is the ORDER of this Court that they have no more than Ninety (90) Days from this date in which to submit appropriate brief to the Court.

BY THE COURT

President Judge

FILED

6/2:7801
AUG 20 2008

William A. Shaw
Prothonotary/Clerk of Courts

ICC Askeys: Goodman
Kesner
Fanelli

610

FILED

AUG 20 2008

William A. Shaw
Prothonotary/Clerk of Courts

DATE: 8/20/08

 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: _____

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

FILED
019, 09, 09
JAN 20 2009
cc Atts:
Goodman
Kesner
Farelli
William A. Shaw
Prothonotary/Clerk of Courts
610

WAL-MART STORES, INC. : No. 07-1775-CD
ASSOCIATES, LLC, :
Appellant :
Vs. :
CLEARFIELD COUNTY BOARD OF :
ASSESSMENT APPEALS, :
Appellee :
And :
CLEARFIELD AREA SCHOOL :
DISTRICT, :
Intervener :
:

ORIGINAL

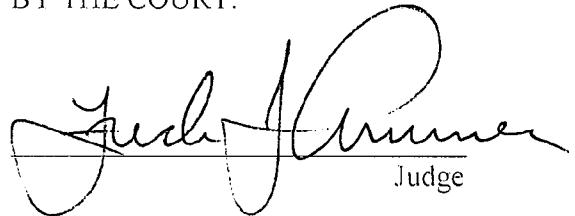
ORDER

AND NOW, this 19th day of January, 2009, after de novo hearing on August 19, 2008, and consideration of brief's submitted by Appellant and Appellee Board of Assessment Appeals, in accordance with 72 P.S. Section 5453.704, the Court makes the following determinations:

1. The market value of the assessment being the subject of this appeal identified by Clearfield County Tax Assessment Map No. 123.L-07-00118 as of the date this appeal was filed before the Board of Assessment Appeals was Nine Million Six Hundred Thousand (\$9,600,000.00) Dollars;
2. The common level ratio applicable as of the date this appeal was filed before the Board of Assessment Appeals was 17.4 percent;
3. This common level ratio varies by more than 15 per centum (15%) from the established predetermined ratio in Clearfield County of 25%. As such, this Court must apply the common level ratio to its determined market value

which produces an assessment of One Million Six Hundred Seventy Thousand
Four Hundred (\$1,670,400.00) Dollars.

BY THE COURT:



Judge Judy J. Kramer

FILED

JUL 23 2009

William A. Shaw
Prothonotary/Clerk of Courts

DATE: 1/20/09

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: