

07-1812-CD
S&T Bank vs Clfd City Assessment

Date: 7/31/2012
Time: 01:54 PM
Page 1 of 1

Clearfield County Court of Common Pleas

User: BHUDSON

ROA Report
Case: 2007-01812-CD

Current Judge: Fredric Joseph Ammerman

S & T Bankvs.Clearfield County Board of Assessment Appeals

CIVIL ACTION

Date		Judge
11/7/2007	New Case Filed. ✓ Filing: Tax Assessment Appeal from Board of Property Assessment, Appeal and Review. Paid by: Merchant, William G. (attorney for S & T Bank) Receipt number: 1921375 Dated: 11/07/2007 Amount: \$85.00 (Check) No CC.	No Judge No Judge
5/21/2012	Case Filed. ✓ Praecipe to Set Status Conference, filed by s/ William G. Merchant, Esq. No CC	No Judge No Judge
5/24/2012	✓ Order, this 24th of May, 2012, a Status Conference is scheduled for the 31st of July, 2012, at 9:00 a.m. in Judge's Chambers. By the Court, /s/ Fredric J Ammerman, Pres. Judge. 3CC Atty Merchant	Fredric Joseph Ammerman

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

S & T BANK,

Appellant,

vs.

CLEARFIELD COUNTY BOARD OF
ASSESSMENT APPEALS,

Appellee,

vs.

COUNTY OF CLEARFIELD; BOROUGH
OF DUBOIS; and DUBOIS SCHOOL
DISTRICT,

Interested Parties.

Tax Map No.: 7.3-017-000-05483

CIVIL DIVISION

Appeal No.:

Case No.: 07-1812-CD

**TAX ASSESSMENT APPEAL FROM
BOARD OF PROPERTY
ASSESSMENT, APPEAL AND
REVIEW**

**COMMERCIAL
REAL ESTATE INVOLVED**

Filed on behalf of: S & T Bank,
Appellant

Counsel of Record for this Party:

William G. Merchant, Esquire
Pa. I.D. #28917
bmerchant@papernick-gefsky.com

PAPERNICK & GEFSKY, LLC
Firm #216
4268 Northern Pike
Monroeville, PA 15146

(412) 373-2212

FILED *No ee*
m/2/15/07
NOV 07 2007 *WAS*
Atty # *85.00*
William A. Shaw
Prothonotary/Clerk of Courts

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

S & T BANK, :
: Appellant, :
vs. :
: CLEARFIELD COUNTY BOARD OF :
ASSESSMENT APPEALS, :
: Appellee, : Case No.: _____
vs. :
: COUNTY OF CLEARFIELD; :
BOROUGH OF DUBOIS; and DUBOIS :
SCHOOL DISTRICT, :
: Interested Parties. :
:

TAX ASSESSMENT APPEAL FROM BOARD OF
ASSESSMENT APPEALS OF CLEARFIELD COUNTY

TO THE HONORABLE JUDGES OF SAID COURT:

AND NOW, comes the Appellant, S & T Bank, by its attorneys, Papernick & Gefsky, LLC, respectfully represents as follows in support of its appeal:

1. The Appellant is S & T Bank.

2. The Appellee and Interested Parties in the tax assessment appeal are the Clearfield County Board of Assessment Appeals (hereinafter the "Board") and the County of Clearfield, the Borough of DuBois, and the DuBois School District.

3. The Board is a statutory body created and existing under the laws of the Commonwealth of Pennsylvania, with its principal place of business located at 230 East Market Street, Suite 117, Clearfield, Pennsylvania, 16830.

4. S & T Bank, is the owner of real property located in the Borough of DuBois, and within the DuBois School District found within Clearfield County, Pennsylvania. Said property is located at 614 Liberty Boulevard, and is known and identified as Map No. 7.3-017-000-05483.

5. The Board has originally assessed the property for purposes of taxation for 2008 at a value of \$265,525.

6. The Board, at its notice dated October 12, 2007, did not change the assessment of said real property owned by the Appellant for the year 2008.

7. Notice of the Board's Decision on the appeal has a mailing date of October 12, 2007. A true and correct copy of the Board's Notice is attached hereto and marked as Exhibit "A".

8. Your Appellant believes and therefore avers that the Board failed to ascertain the proper market value of the property for the year 2008.

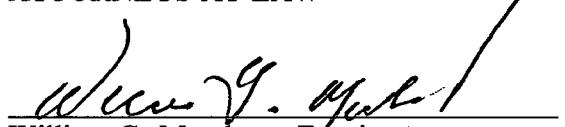
9. Your Appellant believes and therefore avers, that said assessment for the year 2008 is improper, inequitable, unjust, and unlawful by reason of the fact that the assessment ratio to market value is excessive as compared to similar property in Clearfield County, Pennsylvania.

10. Your Appellant believes and therefore avers, that the said assessment is prejudicial and discriminatory and that it lacks uniformity with other assessments of real property in the relevant taxing district, and further, it is far in excess of the common level of assessment existing in the taxing district for this period.

WHEREFORE, your Appellant has been aggrieved by the assessment of the Board of Property Assessment Appeals of Clearfield County, Pennsylvania, and prays this Honorable Court hear its appeal and reduce the tax assessment of the property herein described to such amount as may be right and proper.

Respectfully Submitted,

PAPERNICK & GEFSKY, LLC
ATTORNEYS AT LAW



William G. Merchant, Esquire

Attorneys for Appellant

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

SAVINGS & TRUST CO OF PA

BOX 190 800 PHILADELPHIA AVE

INDIANA PA 15701

NOTICE OF BOARD ACTION ON APPEALS
FROM 2008 REAL ESTATE ASSESSMENT

Appellant Name	:	SAVINGS & TRUST CO. OF PA
Person Appearing	:	HILLARY TAYLOR
Location	:	DUBOIS CITY 3RD WARD
Map #	:	7.3-017-000-05483
Property Identification	:	BLDG & 2 L
Original 2008	market valuation	: \$1,062,100
Original 2008	assessed valuation	: \$ 265,525
Date of appeal hearing	:	OCTOBER 10, 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 12, 2007

Sincerely,

Clearfield County Board of
Assessment Appeals

Rita D. Bass
Rita D. Bass

J. Carl Ogden
J. Carl Ogden

Jack Green
Jack Green

EXHIBIT
"A"

AFFIDAVIT

STATE OF PENNSYLVANIA :
: ss.
COUNTY OF ALLEGHENY :

Before me, the undersigned authority, a Notary Public, in and for said County and Commonwealth, personally appeared **William H. Calhoun, Senior Vice President**, being duly sworn, deposes and states that he is authorized to execute this Affidavit on behalf of **S & T Bank**, and that the averments of fact set forth in the appeal, are true and correct to the best of his knowledge, information, and belief.

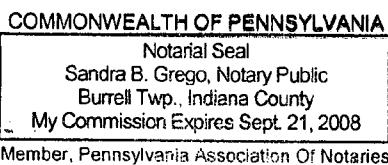
William H. Calhoun

William H. Calhoun

Sworn to and subscribed
before me this 29th day
of October, 2007.

Sandra B. Grego
Notary Public

MY COMMISSION EXPIRES:



CERTIFICATE OF SERVICE

The undersigned counsel hereby certifies that a true and correct copy of the foregoing **Tax Assessment Appeal from Board of Assessment** has been served upon the following parties and counsel by mailing the same first class mail, postage prepaid, this 5th day of November, 2007, to the following address:

Chairman
Clearfield County Board of Assessment
Appeals
Clearfield County Assessment Office
230 East Market Street, Suite 117
Clearfield, PA 16830

Kim Kesner, Esquire
Clearfield County Solicitor
23 N. 2nd Street
Clearfield, PA 16830-2438

Toni Cherry, Esquire
1 N. Franklin Street
DuBois, PA 15801
(Counsel for the Borough of DuBois)

R. Edward Ferraro, Esquire
690 Main Street
Brockway, PA 15824
(Counsel for DuBois School District)

PAPERNICK & GEFSKY, LLC
ATTORNEYS AT LAW



William G. Merchant, Esquire
Attorneys for Appellant

CA

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

S & T BANK, : CIVIL DIVISION
Appellant, : Appeal No.:
vs. : Case No.: 07-1812-CD

CLEARFIELD COUNTY BOARD OF :
ASSESSMENT APPEALS, : PRAECEIPE TO SET STATUS
Appellee, : CONFERENCE
vs. : Filed on behalf of: S & T Bank, Appellant
Counsel of Record for this Party:
William G. Merchant, Esquire
Pa. I.D. #28917
bmerchant@papernick-gefsky.com
Interested Parties. : PAPERICK & GEFSKY, LLC
Firm #216
4268 Northern Pike
Monroeville, PA 15146
Tax Map No.: 7.3-017-000-05483 : (412) 373-2212

FILED
m 11:36a.m. 6K
MAY 21 2012 NO CC
S

William A. Shaw
Prothonotary/Clerk of Courts

6K

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

S & T BANK,

Appellant,

vs.

CLEARFIELD COUNTY BOARD OF
ASSESSMENT APPEALS,

Appellee,

Case No.: 07-1812-CD

vs.

COUNTY OF CLEARFIELD; CITY OF
DUBOIS; and DUBOIS AREA
SCHOOL DISTRICT,

Interested Parties.

PRAECIPE TO SET STATUS CONFERENCE

TO THE PROTHONOTARY:

Pursuant to Local Rule 212.1, the Appellant, S & T Bank, requests that the Court set a Status Conference for the above-captioned tax assessment appeal. A proposed Scheduling Order is attached.

Respectfully Submitted,

PAPERNICK & GEFSKY, LLC
ATTORNEYS AT LAW


William G. Merchant, Esquire
Attorneys for Appellant,
S & T Bank

CERTIFICATE OF SERVICE

The undersigned counsel hereby certifies that a true and correct copy of the foregoing **Praecipe to Set Status Conference** has been served upon all counsel of record by mailing the same first class mail, postage prepaid, this 17 day of May, 2012, to the following address:

Kim Kesner, Esquire
Clearfield County Solicitor
212 S. 2nd Street
Clearfield, PA 16830

Toni Cherry, Esquire
1 N. Franklin Street
DuBois, PA 15801

Gregory M. Kruk, Esquire
Ferraro Kruk & Ferraro, LLP
Ferraro Plaza
690 Main Street
Brockway, PA 15824-1610

PAPERNICK & GEFSKY, LLC
ATTORNEYS AT LAW



William G. Merchant, Esquire
Attorneys for Appellant

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

S & T BANK,

Appellant,

vs.

CLEARFIELD COUNTY BOARD OF
ASSESSMENT APPEALS,

Case No.: 07-1812-CD

Appellee,

vs.

COUNTY OF CLEARFIELD; CITY OF
DUBOIS; and DUBOIS AREA
SCHOOL DISTRICT,

Interested Parties.

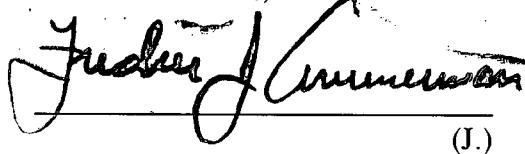
Tax Map No.: 7.3-017-000-05483

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MAY 22 2012 Merchant
S William A. Shaw
Prothonotary/Clerk of Courts 6R

ORDER OF COURT

AND NOW, to wit, this 24th day of May, 2012, upon consideration of the
filing of a Praeclipe to Set Status Conference in the above matter, it is the Order of the Court that
a Status Conference has been scheduled for 3rd day of July, 2012, at 9:00
a.m./p.m. in Judge's Chambers Clearfield County Courthouse, Clearfield, PA.

BY THE COURT,


(J.)

FILED

MAY 24 2012

**William A. Shaw
Prothonotary/Clerk of Courts**

5/24/12

DATE: 5/24/12
X 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

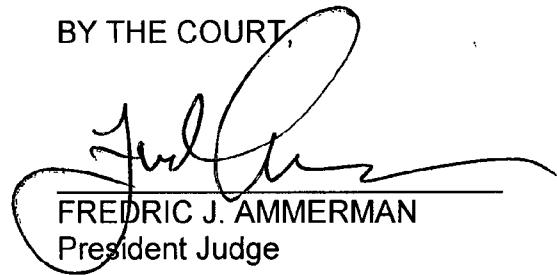
S & T BANK, *
Appellant *
vs. * NO. 07-1812-CD
CLEARFIELD COUNTY BOARD OF ASSESSMENT *
APPEALS, *
Appellee *
vs. *
COUNTY OF CLEARFIELD; BOROUGH OF DUBOIS; *
and DUBOIS SCHOOL DISTRICT, *
Interested Parties *

Tax Map No.: 7.3-017-000-05483

ORDER

NOW, this 31st day of July, 2012, following status conference among counsel for the above-captioned parties and the Court; it is the ORDER of this Court that a one-half day assessment appeal hearing be and is hereby scheduled for **October 24, 2012 at 9:00 a.m.** in Courtroom No. 1 of the Clearfield County Courthouse, Clearfield, Pennsylvania.

BY THE COURT,


FREDRIC J. AMMERMAN
President Judge

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01251511
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William A. Shaw
Prothonotary/Clerk of Courts

ICC Atlys: Merchant
T. Cherry
Kesner
Kruh

ICC Tax Claim

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IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

S & T BANK,

Appellant,

vs.

CLEARFIELD COUNTY BOARD OF
ASSESSMENT APPEALS,

Appellee,

vs.

COUNTY OF CLEARFIELD; CITY OF
DUBOIS; and DUBOIS AREA SCHOOL
DISTRICT,

Interested Parties.

Tax Map No.: 7.3-017-000-05483

: CIVIL DIVISION

FILED

: Appeal No.:

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William A. Shaw
Prothonotary/Clerk of Courts
~ 9/2012 WMS

: Case No.: 07-1812-CD

: STIPULATION FOR SETTLEMENT
AND CONSENT ORDER

: Filed on behalf of: S & T Bank, Appellant

: Counsel of Record for this Party:

: William G. Merchant, Esquire
: Pa. I.D. #28917
: bmerchant@papernick-gefsky.com

: PAPERICK & GEFSKY, LLC
: Firm #216
: 4268 Northern Pike
: Monroeville, PA 15146

: (412) 373-2212

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

S & T BANK, :

Appellant, :

vs. :

CLEARFIELD COUNTY BOARD OF
ASSESSMENT APPEALS, :

Case No.: 07-1812-CD

Appellee, :

vs. :

COUNTY OF CLEARFIELD; CITY OF
DUBOIS; and DUBOIS AREA
SCHOOL DISTRICT, :

Interested Parties. :

STIPULATION FOR SETTLEMENT AND CONSENT ORDER

AND NOW, comes the Appellant, S & T Bank (the "Taxpayer"), the Appellee, Clearfield County Board of Assessment Appeals (the "Board") and Interested Parties, City of DuBois, (the "City"), DuBois Area School District (the "School District") and County of Clearfield (the "County") by and through their respective counsel and jointly stipulate to the following terms of

settlement for the above-captioned tax assessment appeal and request the entry of a Consent Order as follows:

1. Taxpayer is the owner of certain real property with improvements thereon, which property is located in the City of DuBois, Clearfield County, Pennsylvania, being identified as the following Tax Map Number: 7.3-017-000-05483.
2. The real property identified by the aforesaid tax map parcel number contains a two and one-half story brick bank office building with three (3) drive through teller stations having roof canopy cover.
3. The Board had set an assessment for the parcel for tax year 2008 as follows:

7.3-017-000-05483	\$265,525.00
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4. Being aggrieved, Taxpayer filed an appeal to the Board for the tax year 2008.
5. After hearing, the Board decided to continue the aforesaid assessment unchanged for said tax map parcel number for tax year 2008.
6. Taxpayer, being aggrieved and dissatisfied with the aforementioned action of the Board, filed an appeal with this Court.

7. Taxpayer procured and submitted an appraisal for the subject real property.

8. Taxpayer, the Board, the City and the School District reviewed the subject real property, the property record card, the structures on the premises, the economic climate, the physical condition of the premises, the rents and expenses of operation, as well as other various factors which are taken into consideration in determining market value of a property, and negotiated a proposed settlement which would set the market value of the subject real property for each tax year in question and would apply to these market values the state tax equalization board ratio for tax years 2008, 2009, 2010 and 2011.

9. The proposed market values for tax years 2008, 2009, 2010, 2011 and 2012 are as follows:

<u>PARCEL</u>	<u>PROPOSED MARKET VALUE</u>
7.3-017-000-05483	\$1,200,000.00

10. The state tax equalization ratio for Clearfield County for said tax year 2008, when applied to the agreed upon market value, results in a proposed assessment as follows:

<u>PARCEL</u>	<u>STEB RATIO</u>	<u>RESULTING ASSESSMENT</u>
7.3-017-000-05483	.174	\$208,800.00

11. The state tax equalization ratio for Clearfield County for said tax year 2009, when applied to the agreed upon market value, results in a proposed assessment as follows:

<u>PARCEL</u>	<u>STEB RATIO</u>	<u>RESULTING ASSESSMENT</u>
7.3-017-000-05483	.176	\$211,200.00

12. The state tax equalization ratio for Clearfield County for said tax year 2010, when applied to the agreed upon market value, results in a proposed assessment as follows:

<u>PARCEL</u>	<u>STEB RATIO</u>	<u>RESULTING ASSESSMENT</u>
7.3-017-000-05483	.211	\$253,200.00

13. The state tax equalization ratio for Clearfield County for said tax year 2011 when applied to the agreed upon market value, results in a proposed assessment as follows:

<u>PARCEL</u>	<u>STEB RATIO</u>	<u>RESULTING ASSESSMENT</u>
7.3-017-000-05483	.189	\$226,800.00

14. The state tax equalization ratio for Clearfield County for said tax year 2012 when applied to the agreed upon market value, results in a proposed assessment as follows:

<u>PARCEL</u>	<u>STEB RATIO</u>	<u>RESULTING ASSESSMENT</u>
7.3-017-000-05483	.202	\$242,200.00

15. The parties to this Stipulation believe that the proposed settlement is just and equitable, having due regard to the valuation and assessment of other real property within Clearfield County because:

- (a) The taxing districts believe that the settlement properly reflects market values;
- (b) The parties will avoid the costs of litigation if the matter is completed by settlement;
- (c) The parties will avoid the uncertainty relevant to the outcome of the trial if the matter is concluded by settlement; and
- (d) The taxing districts will avoid the uncertainty relevant to the effect on their tax basis.

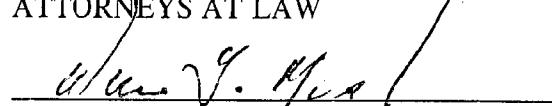
16. The parties request that the Court enter a Consent Order confirming acceptance of this settlement and implementation of the assessed values outlined in this Stipulation.

17. The parties agree that the City, the School District and the County, are permitted to return the overpayment of taxes to the taxpayer for the years in question by way of either a refund or a credit against future tax obligations.

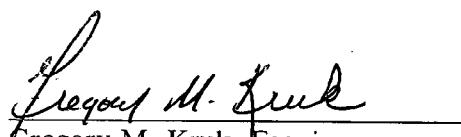
WHEREFORE, the parties hereto respectfully represent that this proposed settlement is just and proper and request that this Honorable Court execute the accompanying Order of Court confirming the terms of the Stipulated Settlement.

Respectfully Submitted,

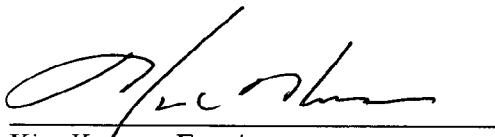
PAPERNICK & GEFSKY, LLC
ATTORNEYS AT LAW


William G. Merchant, Esquire
Attorneys for Taxpayer,
S & T Bank

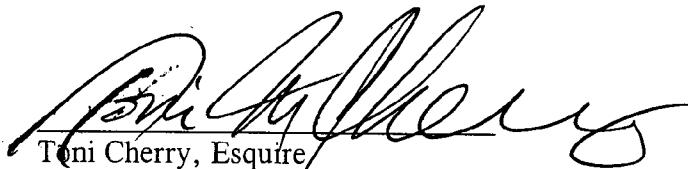
CONSENTING:



Gregory M. Kruk, Esquire
Ferraro Kruk & Ferraro, LLP
Solicitor for DuBois Area School District



Kim Kesner, Esquire
Solicitor for Clearfield County



Toni Cherry, Esquire
Gleason, Cherry & Cherry
Counsel for the City of DuBois

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

S & T BANK,

Appellant,

vs.

CLEARFIELD COUNTY BOARD OF
ASSESSMENT APPEALS,

Case No.: 07-1812-CD

Appellee,

vs.

COUNTY OF CLEARFIELD; CITY OF
DUBOIS; and DUBOIS AREA
SCHOOL DISTRICT,

Interested Parties.

Tax Map No.: 7.3-017-000-05483

FILED

OCT 05 2012
6 16 2012
William A. Shaffer
Prothonotary/Clerk of Courts

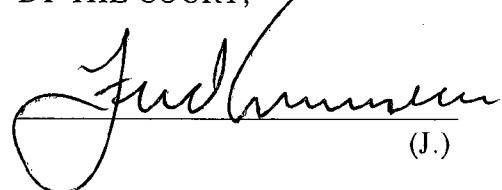
Court to

ATTY
McCurdy

ORDER OF COURT

AND NOW, to wit, this 4 day of October, 2012, it appearing that the parties to the above-captioned tax assessment appeal have reached a Stipulated Settlement, it is hereby ORDERED, ADJUDGED, and DECREED that the settlement agreement of the parties is accepted as set forth in the Stipulation for Settlement and is entered as a formal Order of this Court. The County Assessor is hereby directed to implement the modifications to the assessed value for the subject real property as set forth in the Stipulation for Settlement.

BY THE COURT,


(J.)

FILED
OCT 10 1987
William A. Stein
Prothonotary, Clerk, and Sheriff

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:

No copying
Date _____