

07-1866-CD
B. Hartshorn vs Cfd Tax Claim

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

APPEAL OF BENJAMIN HARTSHORN
HEIRS,

Petitioners

vs

CLEARFIELD COUNTY BOARD OF
ASSESSMENT APPEALS,

Respondent

: NO. 2007 - 1866- CD

:

:

: Type of Case: Real Estate Tax
: Assessment Appeal

:

: Type of Pleading: Petition for Appeal

:

: Filed on Behalf of: Petitioners

:

: Counsel of Record for this Party:

:

: Michael P. Yeager, Esq.

: Supreme Court No.: 15587

:

: P.O. Box 752

: 110 North Second Street

: Clearfield, PA 16830

:

: (814) 765-9611

FILED
01/31/2007
NOV 14 2007
William A. Shaw
Prothonotary/Clerk of Courts
Att'y. ad. 85.00
5cc
Att'y Yeager

Original
upstairs

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

APPEAL OF BENJAMIN HARTSHORN
HEIRS ,

Petitioners

VS

CLEARFIELD COUNTY BOARD OF
ASSESSMENT APPEALS,

Respondent

: NO. 2007 - 1860- CD
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: Assessment Appeal
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: Type of Pleading: Petition for Appeal
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FILED *Att. pd. 85.00*
013:34/01
NOV 14 2007 *5cc*
Att. Yeager
William A. Shaw
Prothonotary/Clerk of Courts

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

APPEAL OF BENJAMIN HARTSHORN HEIRS,	:		
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Petitioners	:	No. 2007 -	- CD
	:		
vs	:		
	:		
CLEARFIELD COUNTY BOARD OF ASSESSMENT APPEALS,	:		
	:		
Respondent	:		

**PETITION FOR APPEAL FROM
CLEARFIELD COUNTY BOARD OF ASSESSMENT APPEAL'S
ORDER OR NOTICE DATED OCTOBER 17, 2007**

COME NOW, the Petitioners, the BENJAMIN HARTSHORN HEIRS, by and through their trustee/attorney, MICHAEL P. YEAGER, ESQUIRE, and file the within Petition for Appeal from the Order or Notice of the Clearfield County Board of Assessment Appeals dated October 17, 2007 alleging as follows:

1. The Petitioners, are the remaining heirs of Benjamin Hartshorn, deceased, by their trustee/attorney with a principal address c/o Michael Yeager, P.O. Box 752, Clearfield, PA 16830.
2. Petitioners are unaware of any deeds that give them title to the premises described hereafter, consisting of 27.75 acres of land in Pike Township, Clearfield County, Pennsylvania and bearing Clearfield County Assessment No. 126-H8-15.
3. The Respondent, Clearfield County Board of Assessment Appeals, a "Board for

the assessment and revision of taxes" within the meaning of the General County Assessment Law (72 P.S. §5020-102) and a "Board of Assessment Appeals" within the meaning of the Fourth to Eighth Class County Assessment Law (72 P.S. §5453.102), levied a real estate tax assessment for 2007-8 against the aforementioned property as set forth on "Exhibit A".

4. The above premises, is located in Pike Township and the Curwensville Area School District, Clearfield, County, PA. Copies of the within Petition shall be served forthwith upon said municipality and school district.

5. Within the times allotted by law for the taking of appeals before the Respondent, Clearfield County Board of Assessment Appeals, the Petitioners did appeal the 2008-9 real estate tax assessments on the property as aforesaid on August 23, 2007 requesting a change as to the assessment. A copy of the Declaration of Intention to Appeal is attached hereto, made part hereof and incorporated as "Exhibit B".

6. As a result of the aforesaid appeal, a hearing was held before the Respondent, Clearfield County Board of Assessment Appeals, on October 15, 2007.


7. At the hearing as aforesaid, Respondent indicated that there was additional information that may indicate that the Petitioners are not the owners of the land described in the assessments in question.

8. Despite presentation of the aforesaid indication by Respondent, the Respondent, Clearfield County Board of Assessment Appeals, entered an Order or Notice which is dated October 17, 2007 denying the Petitioners' appeal and maintaining the ownership of the properties in the Petitioners when the same should be changed entirely as reflected in any Deeds found by Respondent. A copy of that Order or Notice dated October 17, 2007 is attached hereto, made part hereof and incorporated herein as "Exhibit C".

9. Petitioners believe and therefore aver that the assessments as aforesaid continue to remain entirely inappropriate, improper and unlawful because there is not proof of ownership in the Petitioners; and there may be an indication of ownership in other parties.

10. As a party aggrieved by the said assessments, Petitioners have the right to appeal the Order or Notice dated October 17, 2007 (as aforesaid), pursuant to applicable provisions of the General County Assessment Law and the Fourth to Eighth Class County Assessment Law applicable to Clearfield County.

WHEREFORE, the Petitioners requests Your Honorable Court to hear this appeal, overturn the aforesaid assessment, and to order the return of any and all monies paid for real estate taxation under protest and as derived therefrom; or otherwise enter such Order as it deems proper under applicable Pennsylvania Law.



Michael P. Yeager, Esquire
Trustee/Attorney for Petitioners
Attorney ID No. 15587
P.O. Box 752
Clearfield, PA 16830
(814) 765-9611

All Questions Must
Be Answered To
Qualify For Hearing

DECLARATION OF INTENTION TO APPEAL

ASSESSMENT APPEAL

Clearfield County Board of Assessment Appeals

FOR 20 08

230 E Market St Suite 117 Clearfield PA 16830

Under the provisions of law, any person* aggrieved by any assessment desiring to appeal shall file a statement, in writing, with the Board of Assessment Appeals. Such statement shall designate the assessment appealed from and the address to which the Board shall mail notice of when and where to appear for a hearing. NO APPEAL SHALL BE HEARD BY THE BOARD UNLESS APPELLANT SHALL FIRST HAVE FILED THE APPEAL AND REQUIRED DOCUMENTS AS SET FORTH BY LAW.

Phone (814) 765-2641 Ext 5997

(*) Includes taxing districts

RECORD OWNER(S) NAME: Benjamin Hartshorn Heirs

MAILING ADDRESS: c/o Michael P. Yeager, Esquire, P.O. Box 752, Clearfield, PA 16830

EMAIL ADDRESS: mpyesgo@atlanticbb.net

PROPERTY SUBJECT OF APPEAL: 27.75 Acres in Pike Township
Number Street Borough/Township

ASSESSOR'S TAX MAP IDENTIFICATION	DISTRICT	MAP	SUB-MAP	PARCEL	SUB PCL I	SUB PCL II	CONTROL NUMBER
	126..	H-09	---	15	--	--	---

ASSESSMENT APPEALED 2008 OPINION OF VALUE OF THIS PROPERTY Unknown

DATE PURCHASED unknown PURCHASE PRICE unknown AMOUNT OF FIRE INSURANCE 0

STATE REASONS FOR FILING THIS APPEAL:

Michael P. Yeager was never authorized nor ordered to represent the Benjamin Hartshorn heirs. Clearfield County should research these heirs and send individualized assessments to all known heirs.

CURRENT USE OF PROPERTY: Vacant

TOTAL ACREAGE: 27.75 or 25.75 TOTAL ACRES OF TILLABLE LAND: None

TOTAL ACRES OF WOODLAND: 27.75 or 25.75 TOTAL ACRES OF WASTELAND: None

#1 RESIDENCE: Number of Stories N/A Total Rooms Bedrooms Family Room Full Baths
Half Baths Basement Garage(Cars) Carport Fireplace Central Air

#2 RESIDENCE: Number of Stories Total Rooms Bedrooms Family Room Full Baths
Half Baths Basement Garage(Cars) Carport Fireplace Central Air

OUT BUILDINGS: DESCRIPTION/USE SIZE

#1 N/A

#2

#3

#4

#5

#6

#7

OTHER:

RECEIVED

AUG 23 2007

MAJ

CERTIFICATE OF APPEAL

I/We hereby declare my/our intention to appeal from the assessed valuation of the property described above and do hereby verify that the statements made in this appeal are true and correct. I understand that false statements herein are made subject to the penalties of 18 Pa. CS Section 4904, relating to unsworn falsification to authorities.

SIGNED: Michael P. Yeager
Owner(s) of Record

DATE: 8/23/07

PHONE No.: (Home) 814-765-4943

(Day/Office) 814-765-9611

ALL NOTICE OF PROCEEDINGS WILL BE MAILED TO THE OWNER(S) OF RECORD AND SUCH OTHER AS IDENTIFIED BELOW:

NAME: Michael P. Yeager, Esquire

ADDRESS: P.O. Box 752

Clearfield, PA 16830



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

Benjamin Hartshorn Heirs

c/o Michael P Yeager, Esquire
P.O. Box 752

Clearfield PA 16830

NOTICE OF BOARD ACTION ON APPEALS FROM 2008 REAL ESTATE ASSESSMENT

Appellant Name	: Hartshorn, Benjamin Heirs
Person Appearing	: Michael Yeager & Wilson Fisher
Location	: Pike Township
Map #	: 126.0-H08-000-00015
Property Identification	: 27.75 A
Original 2008 market valuation	: \$7,700.
Original 2008 assessed valuation	: \$1,925.
Date of appeal hearing	: October 15, 2007

Dear Property Owner:

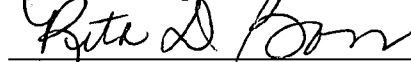
The Clearfield County Board of Assessment Appeals, having considered your appeal, has made an Order with reference to your 2008 real estate assessment as follows:

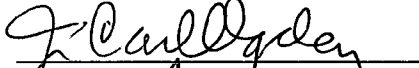
Original 2008	Market value affirmed, without change.
Original 2008	Assessed value affirmed, without change.

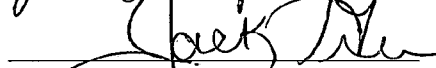
Dated: October 17, 2007

Sincerely,

Clearfield County Board of
Assessment Appeals


Rita D. Bass


J. Carl Ogden



Jack Green



VERIFICATION

I, MICHAEL P. YEAGER, ESQUIRE, Trustee/Attorney for the BENJAMIN HARTSHORN HEIRS, being duly authorized to make this Verification, have read the foregoing Petition for Appeal. The statements therein are true and correct to the best of my personal knowledge, information and belief.

This statement and verification is made subject to the penalties of 18 Pa. C.S.A., Section 4904 relating to unsworn fabrication to authorities, which provides that if I make knowingly false averments, I may be subject to criminal penalties.



Michael P. Yeager, Esquire
Trustee/Attorney for Petitioners

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

APPEAL OF BENJAMIN HARTSHORN
HEIRS ,

Petitioners

vs

CLEARFIELD COUNTY BOARD OF
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Respondent

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: Assessment Appeal
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: Type of Pleading: Affidavit of Service
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: Filed on Behalf of: Petitioner
:
: Counsel of Record for this Party:
:
: Michael P. Yeager, Esq.
: Supreme Court No.: I5587
:
: P.O. Box 752
: 110 North Second Street
: Clearfield, PA 16830
:
: (814) 765-9611

FILED

NOV 16 2007

013:351W

William A. Shaw
Prothonotary/Clerk of Courts

no c/c

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

APPEAL OF BENJAMIN HARTSHORN
HEIRS,

Petitioners

vs

CLEARFIELD COUNTY BOARD OF
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Respondent

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No. 2007 – 1866 - CD

AFFIDAVIT OF SERVICE

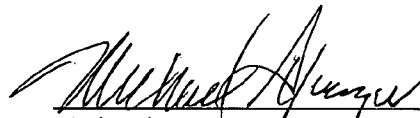
I, MICHAEL P. YEAGER, attorney for the Petitioner, depose and say that on November 14, 2007, I caused two certified copies of the Petition for Appeal in the above-captioned matter to be hand delivered to Kim C. Kesner, Esq., at his address at 15 North Front Street, Clearfield, PA 16830 on behalf of the Clearfield County Board of Assessment Appeals as well as Clearfield County as evidenced by the attached Acceptance of Service.

Additionally, on November 14, 2007, I also forwarded a certified copy of the Petition for Appeal by certified mail, return receipt requested to the following:

Curwensville Area School District
650 Beech Street
Curwensville, PA 16833

Pike Township
P.O. Box 219
Curwensville, PA 16833

Copies of the receipts and return receipt cards are attached hereto, made part hereof and incorporated herein.



Michael P. Yeager, Esquire
Attorney for Petitioner

Sworn to and subscribed before me this 16th day of November, 2007.

Dated: November 15, 2007

7002 2030 0000 6878 5491

U.S. Postal Service™
CERTIFIED MAIL™ RECEIPT
 (Domestic Mail Only; No Insurance Coverage Provided)

For delivery information visit our website at www.usps.com

OFFICIAL USE

Postage	\$ 00.58	0830
Certified Fee	\$2.65	07
Return Receipt Fee (Endorsement Required)	\$2.15	Postmark Here
Restricted Delivery Fee (Endorsement Required)	\$0.00	
Total Postage & Fees	\$ 05.38	11/14/2007

Sent To
 Curwensville Area School District
 Street, Apt. No.,
 or PO Box No. 650 Beech Street
 City, State, ZIP+4 Curwensville, PA 16833

PS Form 3800, June 2002

See Reverse for Instructions

7002 2030 0000 6878 5507

U.S. Postal Service™
CERTIFIED MAIL™ RECEIPT
 (Domestic Mail Only; No Insurance Coverage Provided)

For delivery information visit our website at www.usps.com

OFFICIAL USE

Postage	\$ 00.58	0830
Certified Fee	\$2.65	07
Return Receipt Fee (Endorsement Required)	\$2.15	Postmark Here
Restricted Delivery Fee (Endorsement Required)	\$0.00	
Total Postage & Fees	\$ 05.38	11/14/2007

Sent To
 Pike Township
 Street, Apt. No.,
 or PO Box No. P.O. Box 219
 City, State, ZIP+4 Curwensville, PA 16833

PS Form 3800, June 2002

See Reverse for Instructions

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Curwensville Area School
 District
 650 Beech Street
 Curwensville, PA 16833

2. Article Number

(Transfer from service label)

7002 2030 0000 6878 5491

PS Form 3811, August 2001

Domestic Return Receipt

102595-02-M-1035

COMPLETE THIS SECTION ON DELIVERY

- A. Signature ☒ Agent ☐ Addressee
Deborah A. Graham
- B. Received by (Printed Name) C. Date of Delivery
Deborah A. Graham
- D. Is delivery address different from item 1? ☐ Yes
 If YES, enter delivery address below: ☐ No

3. Service Type

- ☒ Certified Mail ☐ Express Mail
☐ Registered ☐ Return Receipt for Merchandise
☐ Insured Mail ☐ C.O.D.

4. Restricted Delivery? (Extra Fee)

☐ Yes

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Pike Township
 P.O. Box 219
 Curwensville, PA 16833

2. Article Number

(Transfer from service label)

7002 2030 0000 6878 5507

PS Form 3811, August 2001

Domestic Return Receipt

102595-02-M-1035

COMPLETE THIS SECTION ON DELIVERY

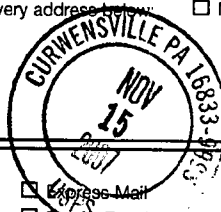
- A. Signature ☒ Agent ☐ Addressee
Olen J. Naeis
- B. Received by (Printed Name) C. Date of Delivery
Olen J. Naeis
- D. Is delivery address different from item 1? ☐ Yes
 If YES, enter delivery address below: ☐ No

3. Service Type

- ☒ Certified Mail ☐ Express Mail
☐ Registered ☐ Return Receipt for Merchandise
☐ Insured Mail ☐ C.O.D.

4. Restricted Delivery? (Extra Fee)

☐ Yes



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

APPEAL OF BENJAMIN HARTSHORN
HEIRS ,

Petitioners

vs

CLEARFIELD COUNTY BOARD OF
ASSESSMENT APPEALS,

Respondent

: NO. 2007 - 1866 - CD
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:
: Type of Case: Real Estate Tax
: Assessment Appeal
:
: Type of Pleading: Praecipe to Settle,
: Discontinue & End
:
: Filed on Behalf of: Petitioners
:
:
: Counsel of Record for this Party:
:
: Michael P. Yeager, Esq.
: Supreme Court No.: I5587
:
: P.O. Box 752
: 110 North Second Street
: Clearfield, PA 16830
:
: (814) 765-9611

Dated: February 29, 2008

FILED NoCC.
0/3:30pm 1ccit of
FEB 29 2008 disc issued
(LST) to Mr.
Yeager
William A. Shaw
Prothonotary/Clerk of Courts

No. 2007 - 1866 - CD

Michael P. Yeager, Esquire
Attorney for Petitioners

IN THE COURT OF COMMON PLEAS OF
CLEARFIELD COUNTY, PENNSYLVANIA

CIVIL DIVISION

Benjamin Hartshorn Heirs

Vs.

No. 2007-01866-CD

Clearfield County Board of Assessment Appeals

CERTIFICATE OF DISCONTINUATION

Commonwealth of PA
County of Clearfield

I, William A. Shaw, Prothonotary of the Court of Common Pleas in and for the County and Commonwealth aforesaid do hereby certify that the above case was on February 29, 2008, marked:

Settled, discontinued and ended

Record costs in the sum of \$85.00 have been paid in full by Michael P. Yeager Esq.

IN WITNESS WHEREOF, I have hereunto affixed my hand and seal of this Court at Clearfield, Clearfield County, Pennsylvania this 29th day of February A.D. 2008.



William A. Shaw, Prothonotary

LM

COPY