

07-1889-CD

Leo Frailey al vs Clfd Cty Assess, AI

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

LEO C. FRAILEY AND JEANNINE M. : No. 07- 1889- CD
FRAILEY, husband and wife, :
Petitioners :

vs. :

CLEARFIELD COUNTY :
BOARD OF ASSESSMENT APPEALS, :
Respondent :

Type of Case: Civil

Type of Pleading:

Notice of Appeal from Board of
Assessment Appeals

Filed on Behalf of:

Leo C. Frailey and Jeannine M. Frailey,
Petitioners

Counsel of Record for this Party:

F. Cortez Bell, III, Esquire
I.D. #30183

318 East Locust Street

P.O. Box 1088

Clearfield, PA 16830

Telephone: (814)765-5537

Original upstairs

FILED Any pd. 85.01
218:5467
NOV 19 2007
Sec Atty
Bell
William A. Shaw
Prothonotary/Clerk of Courts

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NOTICE OF APPEAL FROM BOARD OF ASSESSMENT APPEALS

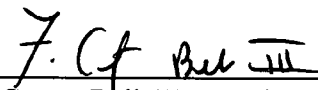
NOW COMES the Petitioners, Leo C. Frailey and Jeannine M. Frailey by and through their attorney, F. Cortez Bell, III, Esquire who respectfully set forth and give their Notice of Appeal from Board of Assessment Appeals as follows:

1. That the Petitioners, Leo C. Frailey and Jeannine M. Frailey, husband and wife, reside at and have a mailing address of 1091 Parks Road, Irvona, Clearfield County, Pennsylvania 16656.
2. That the Respondent, Clearfield County Board of Assessment Appeals has a mailing address in care of the Clearfield County Assessment Office, Clearfield County Courthouse, 230 East Market Street, Suite 117, Clearfield, Clearfield County, Pennsylvania 16830.
3. That the Petitioners are the assessed owners of a Fifty (50%) percent ownership interest in 129.7 Acres Gas and Oil rights assessed to Tax Map Number G15-000-00057-MN which is located within Jordan Township, Clearfield County, Pennsylvania.

4. That the Petitioners timely filed a Declaration of Intention to Appeal with the Clearfield County Board of Assessment Appeals as to said the 2008 Real Estate Tax Assessment noted in Paragraph Three above. That attached hereto and incorporated herein by reference as Exhibit "A" is a true and complete copy of said Declaration of Intention to Appeal.
5. That the Respondent, Clearfield County Board of Assessment Appeals held hearing as to said assessment appeal on Monday, October 15, 2007.
6. That the Respondent, Clearfield County Board of Assessment Appeals issued its action as to said assessment appeal by Notice Letter dated October 18, 2007. Attached hereto and incorporated herein by reference as Exhibit "B" is a true and correct copy of said Notice of Board Action.
7. That the action of the Respondent, Clearfield County Board of Assessment Appeals was to affirm the Market Value and the Assessed Value without change.
8. That the effect of said determination is to continue the 2008 Tax Assessment as is including the continuation of said assessment as being Real Estate Tax Exempt.
9. That the Petitioners appealed said assessment on the basis that the interest which is the subject of the tax assessment is generating income on a monthly basis to the Petitioners and as such it is the belief of the Petitioners that said interest should not be tax exempt but rather be taxed based upon the value of the asset or the revenue derived from the oil or gas which is being produced.
10. That Petitioners believe and therefore aver that all similarly situated tax assessments upon which production of oil or gas revenue within Clearfield County is occurring for the owners should not be exempt from taxation.

WHEREFORE the Petitioners would respectfully request that your Honorable Court reverse the determination of the Clearfield County Board of Assessment Appeals and find that the assessment although correct in regard to the amount of assessment as determined by the Board is not subject to tax exemption and should be subject to tax as well as that all similarly situated properties within Clearfield County should be similarly taxed.

Respectfully submitted,



F. Cortez Bell, III, Esquire
Attorney for Petitioners

All Questions Must
Be Answered To
Qualify For Hearing

COMMISSIONER OF REVENUE & TAXATION

ASSESSMENT APPEAL

Clearfield County Board of Assessment Appeals

FOR 20 07

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: Leo C and Jeannine M. Fraley

MAILING ADDRESS: 1091 Parkes Road, Irwene, PA 16856

EMAIL ADDRESS: _____

PROPERTY SUBJECT OF APPEAL: Gas & Oil Rights Jordan Township
Number Street Borough/Township

ASSESSOR'S TAX MAP IDENTIFICATION	DISTRICT	MAP	SUB-MAP	PARCEL	SUB PCL I	SUB PCL II	CONTROL NUMBER
	<u>120.0</u>	<u>615</u>	<u>000</u>	<u>00057 MN</u>	<u>--</u>	<u>--</u>	<u>120.0-49347</u>

ASSESSMENT APPEALED 197.00 OPINION OF VALUE OF THIS PROPERTY needs to be determined

DATE PURCHASED most recent conveyance 1989 PURCHASE PRICE 1.00 AMOUNT OF FIRE INSURANCE NIA

STATE REASONS FOR FILING THIS APPEAL: If the gas well is producing revenue and the rights therefore have value then should not ourselves and all other co-owners be paying taxes (value of rights need determined)

CURRENT USE OF PROPERTY: Appeal is as to oil/gas on property - currently producing

TOTAL ACREAGE: 129.7 A oil/gas TOTAL ACRES OF TILLABLE LAND: NIA

TOTAL ACRES OF WOODLAND: NIA TOTAL ACRES OF WASTELAND: NIA

#1 RESIDENCE: Number of Stories -- 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 None

#2 _____

#3 _____

#4 _____

#5 _____

#6 _____

#7 _____

OTHER: _____

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: Leo C Fraley DATE: 8/31/07

Jeannine M Fraley
Owner(s) of Record

PHONE No.: (Home) _____

(Day/Office) (814) 672-5152

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

NAME: F. Cortez Bell, III Esq.

ADDRESS: P.O. Box 1088

Clearfield PA 16830

EXHIBIT

A

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

FRAILEY, LEO C & JEANNINE M

1091 PARKS RD

IRVONA PA 16656

NOTICE OF BOARD ACTION ON APPEALS FROM 2008 REAL ESTATE ASSESSMENT

Appellant Name	: FRAILEY, LEO C & JEANNINE M
Person Appearing	: LEO C FRAILEY & F CORTEZ BELL III
Location	: JORDAN TOWNSHIP
Map #	: G15-000-00057-MN
Property Identification	: 50% INT IN 129.7 A GAS & OIL
Original 2008 market valuation	: \$790 - EXEMPT
Original 2008 assessed valuation	: \$197 - EXEMPT
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:

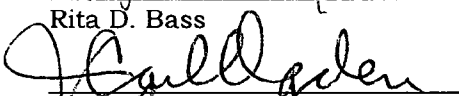
Original	2008	Market value affirmed, without change.
Original	2008	Assessed value affirmed, without change.

Dated: OCTOBER 18, 2007

Sincerely,

Clearfield County Board of
Assessment Appeals


Rita D. Bass


J. Carl Ogden


Jack Green

EXHIBIT

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Respondent :

CERTIFICATE OF SERVICE

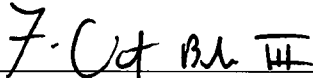
I hereby certify this 19th day of November, 2007, a copy of the Notice of Appeal from Board of Assessment Appeals has been served upon the following persons and in the manner indicated below:

Service via personal delivery addressed as follows:

Clearfield County Board of Assessment Appeals
Maryanne Wesdock
Director, Clearfield County Assessment Office
and Tax Claim Bureau
Clearfield County Courthouse
230 East Market Street
Clearfield, Pa. 16830

Kim C. Kesner, Esquire
Belin, Kubista & Ryan
15 North Front Street
P.O. Box 1
Clearfield, PA. 16830

Respectfully Submitted,



F, Cortez Bell, III, Esquire
Attorney for Petitioners