

07-1890-CD
Leo Frailey al vs Clfd Cty Assess al

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

LEO C. FRAILEY AND JEANNINE M. : No. 07- 1890 - CD
FRAILEY, husband and wife, :
Petitioners :
vs. : Type of Case: Civil
CLEARFIELD COUNTY :
BOARD OF ASSESSMENT APPEALS, : Type of Pleading:
Respondent : 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 ^{SES}
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NOV 19 2007
William A. Shaw
Prothonotary/Clerk of Courts
Atty Bell
Atty pd.
85.00

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Petitioners :

vs. :

No. 07- CD

CLEARFIELD COUNTY :
BOARD OF ASSESSMENT APPEALS :
Respondent :

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 40.22 Acres Mineral rights assessed to Tax Map Number G15-000-00038-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 with the assessment being subject to full taxation.
9. That the Petitioners appealed said assessment on the basis that the interest which is the subject of the tax assessment is not generating income and as such it is the belief of the Petitioners that said interest should be tax exempt similar to oil and gas rights as in order to be subject to taxation there must be a determination that the rights have a value based upon either actual production of the subject of the rights or the value of the rights even if they are not being actively produced.. The Clearfield County Assessment Office has no evidence demonstrating that coal or any other mineral exists on the property covered by the assessment nor is there

evidence demonstrating the value of said coal or other minerals.

10. That Petitioners believe and therefore aver that all similarly situated tax assessments for mineral rights within Clearfield County should 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 is tax exempt or that there is insufficient basis for the assessment as there is no evidence that the subject of the assessment even exists.

Respectfully submitted,



F. Cortez Bell, III, Esquire
Attorney for Petitioners

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: Lee C and Jeannine M Friley

MAILING ADDRESS: 1091 Perky Road, Inverness, PA 16856

EMAIL ADDRESS: _____

PROPERTY SUBJECT OF APPEAL: Mineral Rights Jordan Township
Number Street Borough/Township

DISTRICT	MAP	SUB-MAP	PARCEL	SUB PCL I	SUB PCL II	CONTROL NUMBER
---	615	000	00038	M N	--	1200-27911

ASSESSMENT APPEALED 281.00 OPINION OF VALUE OF THIS PROPERTY 281.00

DATE PURCHASED _____ PURCHASE PRICE _____ AMOUNT OF FIRE INSURANCE NIA

STATE REASONS FOR FILING THIS APPEAL: If producing oil/gas rights are not taxed
then other mineral rights (particularly those which are not producing)
should not be taxed.

CURRENT USE OF PROPERTY: 50% mineral Rights

TOTAL ACREAGE: 40.22 A 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: Lee Friley DATE: 8/31/07

Jeannine Friley PHONE No.: (Home) _____
Owner(s) of Record (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. Carter Bell, III, Esq.

ADDRESS: PO 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 #	: G15-000-00038-MN
Property Identification	: 50% INT IN 40.22 A MIN RT
Original 2008 market valuation	: \$1,126
Original 2008 assessed valuation	: \$ 281
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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FRAILEY, husband and wife, :
Petitioners :

vs. :

No. 07-

CD

CLEARFIELD COUNTY :
BOARD OF ASSESSMENT APPEALS :
Respondent :

CERTIFICATE OF SERVICE

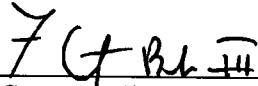
I hereby certify this 19th day of November, 2007, a copy of the Notice of Appeal from Board of Assessment Appeals has been served upon the following persons and in the manner indicated below:

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