

07-2035-CD
Crown Comm. Vs Clfd Assessment

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION,

CIVIL ACTION - LAW

Appellant,

NO. 07-2035-CD

vs.

CLEARFIELD COUNTY BOARD OF
ASSESSMENT APPEALS,

TAX ASSESSMENT APPEAL

Appellee,

APPEAL FROM DECISION OF BOARD
OF ASSESSMENT APPEALS

vs.

CLEARFIELD COUNTY, PENN TOWNSHIP
and CURWENSVILLE AREA SCHOOL
DISTRICT,

Filed on behalf of Appellant,
Crown Communication

Interested Parties.

Counsel of Record for this Party:

Dusty Elias Kirk, Esquire
PA I.D. No. 30702
Sharon F. DiPaolo, Esquire
PA I.D. No. 74520
PEPPER HAMILTON LLP
Firm No. 143
One Mellon Center
500 Grant Street, 50th Floor
Pittsburgh, PA 15219-2502
(412) 454-5000

Dated: _____, 2007

REC'D
MTH:2007
DEC 14 2007
Atty pd \$5.00
W.M. Shaw
Prothonotary/Clerk of Courts

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION,)	CIVIL DIVISION
)	
Appellant,)	NO. _____
)	
vs.)	
)	
CLEARFIELD COUNTY BOARD OF)	
ASSESSMENT APPEALS,)	
)	
Appellee,)	
)	
vs.)	
)	
CLEARFIELD COUNTY, PENN TOWNSHIP)	
and CURWENSVILLE AREA SCHOOL)	
DISTRICT,)	
)	
Interested Parties.)	
)	

APPEAL FROM DECISION OF BOARD OF ASSESSMENT APPEALS

AND NOW comes Appellant, Crown Communication. ("Crown"), by and through its attorneys, Pepper Hamilton LLP, Dusty Elias Kirk, Esquire, and Sharon F. DiPaolo, Esquire and hereby files an appeal from the final assessment of the Clearfield County Board of Assessment Appeals, and, in support thereof, states as follows:

1. Charles and Mary Lou McCracken are the owners of property situate in Penn Township, Clearfield County, Pennsylvania (the "Original Property"). The Original Property is identified as Parcel 125.0-G11-000-00015 in the Clearfield County Assessment records.

2. Charles and Mary Lou McCracken lease land to Crown upon which Crown placed on the Original Property a telecommunication tower and related structures and equipment.

3. As a result of the lease, the Board created a separate parcel for the improvement component of the tower identified as Parcel No. 125.0-G11-000-00015-DW-01 (“Tower Parcel”) in the Clearfield County Assessment records. The assessment for the land component of the tower remains with the assessment for the Original Property.

4. The rights to the leased land and tower are an integrated equitable interest in the real estate which is undivided and the tower is affixed to the land; therefore, the land and the improvements for the tower should not be assessed on separate parcels.

5. By creating a separate parcel for the improvements associated with the tower, there is a duplicate assessment.

6. Crown has an equitable interest in the Tower Parcel pursuant to a lease with Charles and Mary Lou McCracken and has a right to challenge the assessment.

7. The County of Clearfield, Penn Township and the Curwensville Area School District are the taxing bodies interested in the taxable status of the Property.

8. The Board of Assessment Appeals of Clearfield County (the “Board”) was created pursuant to the Act 254 of 1943, P.L. 571, 72 P.S. § 5453.101 *et. seq.*, and is authorized to assess real property in the County of Clearfield for the purpose of taxation and to hear appeals from said assessments by aggrieved parties.

9. As of August 1, 2007, the Property was described for the 2008 tax year on the official records of Clearfield County as follows:

<u>Description</u>	<u>Assessment</u>
Land	\$0
Building	\$73,500
Total	\$73,500

10. On August 31, 2007, Crown duly appealed the 2008 assessment to the Board for regress and reduction of said assessment. A copy of said Declaration of Intention to Appeal is attached hereto as Exhibit "A."

11. A hearing was held October 10, 2007, before the Board concerning the appeal of the Tower Parcel. Following the hearing, the Board sustained the assessment on the Tower Parcel for the year 2008 by issuing a Decision Letter (the "Decision"), dated November 14, 2007. A copy of the Decision is attached hereto as Exhibit "B."

12. This Petition for Appeal is herewith presented within thirty (30) days from the mailing date of the Board's Decision.

13. Crown is aggrieved by the Board's adjudication. Specifically, Crown avers, on information and belief, that the assessment remains unfair, unreasonable, and excessive. Crown further avers as follows:

a. The assessment is not equal or uniform with other properties similarly located in Clearfield County.

b. There is a complete lack of uniformity in the assessment of real estate within Clearfield County which makes the assessment unjust, unreasonable, and discriminatory.

c. The fair market value upon which the assessment is based is in excess of the actual fair market value of the Tower Parcel.

d. The ratio of assessed value to market value is in excess of the ratio commonly prevailing in Clearfield County.

e. The Board's method of valuation applied to the assessments of cellular communications towers is improper and not in accordance with Pennsylvania Law.

f. There is duplicate assessment as a result of the creation of a separate parcel for the improvements associated with the tower.

g. Other such reasons as will be developed at the time of hearing.

WHEREFORE, Crown being aggrieved by the assessment of the Board, files this Appeal and requests that this Honorable Court allow its appeal and decrease the assessment to such amount as may be right and proper.

Respectfully submitted,



Dusty Elias Kirk
PA I.D. No. 30702
Sharon F. DiPaolo
PA I.D. No. 74520
PEPPER HAMILTON LLP
Firm No. 143
One Mellon Center
500 Grant Street, 50th Floor
Pittsburgh, PA 15219-2502
(412) 454-5000

Dated: December 13, 2007

*Attorneys for Appellant, Crown
Communication*

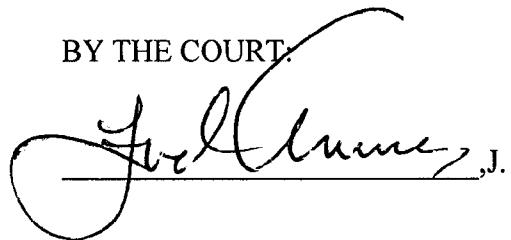
IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION,) CIVIL DIVISION
)
) NO. 07-2035-CD
Appellant,)
)
vs.)
)
CLEARFIELD COUNTY BOARD OF)
ASSESSMENT APPEALS,)
)
Appellee,)
)
vs.)
)
CLEARFIELD COUNTY, PENN TOWNSHIP)
and CURWENSVILLE AREA SCHOOL)
DISTRICT,)
)
Interested Parties.)

ORDER

AND NOW, this 19 day of Dec, 2007, a hearing for
the above-captioned real estate tax assessment appeal is scheduled for February 7,
2008. @ 1:30 p.m. in Courtroom # 1.

BY THE COURT:



CLERK'S OFFICE
William A. Shaw
Atty
DEC 19 2007
Prothonotary/Clerk of Court
(6K)

DATE: 12/19/07

You are responsible for serving all appropriate parties.

The Prothonotary's office has provided service to the following parties:

William A. Shaw Plaintiff(s) Plaintiff(s) Attorney Other

Prothonotary/Clerk of Court Defendant(s) Defendant(s) Attorney

Special Instructions:

806442

All Questions Must
Be Answered To
Qualify For Hearing

DECLARATION OF INTENTION TO APPEAL

ASSESSMENT APPEAL

Clearfield County Board of Assessment Appeals
230 E Market St Suite 117 Clearfield PA 16830

FOR 20 08

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: Crown Communication Inc

MAILING ADDRESS: c/o Dusty Elias Kirk, Esquire, Pepper Hamilton LLP, 500 Grant Street, 50th Floor, Pittsburgh, PA 15219

EMAIL ADDRESS: _____

PROPERTY SUBJECT OF APPEAL: _____

ASSESSOR'S TAX MAP IDENTIFICATION	DISTRICT	MAP	SUB-MAP	PARCEL	Penn Township Borough/Township		CONTROL NUMBER
					SUB PCL I	SUB PCL II	
	125.0	G 11	000	00015	DW	01	1250-85516

ASSESSMENT APPEALED \$73,500 OPINION OF VALUE OF THIS PROPERTY To be determined

DATE PURCHASED N/A PURCHASE PRICE N/A AMOUNT OF FIRE INSURANCE Not reflective of market value

STATE REASONS FOR FILING THIS APPEAL: The fair market value upon which the assessment is based is in excess of the property's value. The assessment is not uniform with the assessments of other property in the county. The ratio of assessed value to market value is in excess of the ratio commonly prevailing in Clearfield County.

CURRENT USE OF PROPERTY: telecommunications tower

TOTAL ACREAGE: N/A TOTAL ACRES OF TILLABLE LAND: N/A

TOTAL ACRES OF WOODLAND: N/A TOTAL ACRES OF WASTELAND: N/A

#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 _____

#2 _____

#3 _____

#4 _____

#5 _____

#6 _____

#7 _____

OTHER: _____

RECEIVED

AUG 31 2007

JAD

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: Thomas D. Bone V.P.

DATE: 8-30-07

PHONE No.: (Home) N/A

(Day/Office) 412.454.5000

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

NAME: Dusty Elias Kirk, Esquire

ADDRESS: Pepper Hamilton LLP

500 Grant Street, 50th Floor, Pittsburgh, PA 15219

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

RECEIVED

DEC 07 2007

PTS-HOUSTON

Crown Communication

PMB 353

804442

MCMURRAY PA 15317

NOTICE OF BOARD ACTION ON APPEALS
FROM 2008 REAL ESTATE ASSESSMENT

Appellant Name	:	Crown Communication
Person Appearing	:	Jennifer Shugars
Location	:	Penn Township
Map #	:	G11-000-00015DW01
Property Identification	:	TOWER & BLDG
Original 2008 market valuation	:	\$294,000
Original 2008 assessed valuation	:	\$ 73,500
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: November 14, 2007

Sincerely,

Clearfield County Board of
Assessment Appeals

Rita D. Bass
J. Carl Ogden

Jack Green

EXHIBIT

"B"

VERIFICATION

I, Thomas D. Bone, Vice President of Corporate Tax of Crown Castle USA, Inc., declare under penalty of perjury that I am a representative of the record owner of the property on appeal; that I am authorized to make this verification of the foregoing Appeal from Decision of Board of Assessment Appeals; that I know the contents thereof as to all matters of fact therein stated and the same are true; and as to all matters therein stated on information and belief, I believe them to be true.

I understand that false statements herein are subject to the penalties 18 Pa. Cons. Stat. § 4904 relating to unsworn falsification to authorities.

Executed on this 12th day of December, 2007.

Thomas D. Bone
Vice President

CERTIFICATE OF SERVICE

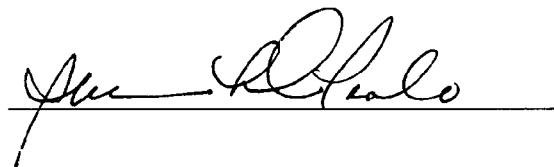
I hereby certify that a true and correct copy of the within Appeal from Decision of Board of Assessment Appeals has been served upon the following parties by first class mail, postage prepaid on this 13th day of December, 2007.

Kim C. Kesner, Esquire
Solicitor, Clearfield County and Board of
Property Assessments
15 North Front Street
P.O. Box 1
Clearfield, PA 16830

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

Leslie Mlakar, Esquire
Solicitor, Penn Township
Loughran, Mlakar & Bilik
126 S. Pennsylvania Avenue
Greensburg, PA 15601

Carl P. Beard, Esquire
Solicitor, Curwensville Area School District
Andrews & Beard
3366 Lynwood Drive
Altoona, PA 16603



DEC 14 2007

William A. Shaw
Prothonotary/Clerk of Courts

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

CROWN COMMUNICATION, INC.,
Appellant
vs.
CLEARFIELD COUNTY BOARD OF ASSESSMENT APPEALS,
Appellee
vs.
CLEARFIELD COUNTY, PENN TOWNSHIP and
CURWENSVILLE AREA SCHOOL DISTRICT,
Interested Parties

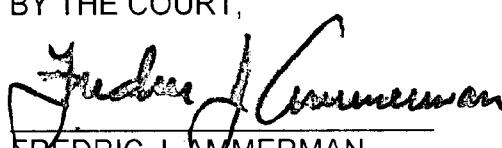
*
*
*NO. 07-2035-CD
*
*
*
*
*
*
*

ORDER

NOW, this 6th day of February, 2008, upon consideration of the foregoing Motion for Continuance, it is hereby ORDERED, ADJUDGED and DECREED that Appellant's Motion is GRANTED and that:

1. The hearing currently scheduled for February 7, 2008 at 1:30 p.m. is canceled; and
2. A status conference is scheduled for the **28th day of March, 2008 at 10:00 a.m. in Hearing Room No. 3** of the Clearfield County Courthouse, Clearfield, Pennsylvania.

BY THE COURT,


FREDRIC J. AMMERMAN
President Judge

10:10 am 2/06/2008 acc Atty Di Paolo
FEB 06 2008 ICC to Judge Ammerman's
Office to Fax to Atty Di Paolo
William J. Shaw Prothonotary/Clerk of Courts
6K

CLERK OF COURTS
PROTHONOTARY

FEB 06 2000

William A. Shaw
Prothonotary/Clerk of Courts

1/31/00 (C)
William A. Blawie
Prothonotary/Clerk of Court
1 cent to Attn

(610)

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION,

CIVIL ACTION - LAW

Appellant,

NO. 07-2035-CD

vs.

CLEARFIELD COUNTY BOARD OF
ASSESSMENT APPEALS,

TAX ASSESSMENT APPEAL

Appellee,

MOTION FOR CONTINUANCE

vs.

CLEARFIELD COUNTY, PENN TOWNSHIP
and CURWENSVILLE AREA SCHOOL
DISTRICT,

Filed on behalf of Appellant,
Crown Communication

Interested Parties.

Counsel of Record for this Party:

Dusty Elias Kirk, Esquire
PA I.D. No. 30702
Sharon F. DiPaolo, Esquire
PA I.D. No. 74520
PEPPER HAMILTON LLP
Firm No. 143
One Mellon Center
500 Grant Street, 50th Floor
Pittsburgh, PA 15219-2502
(412) 454-5000

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION,) CIVIL DIVISION
)
Appellant,) NO. 07-2035-CD
)
vs.)
)
CLEARFIELD COUNTY BOARD OF ASSESSMENT APPEALS,)
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Appellee,)
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CLEARFIELD COUNTY, PENN TOWNSHIP and CURWENSVILLE AREA SCHOOL DISTRICT,)
)
Interested Parties.)

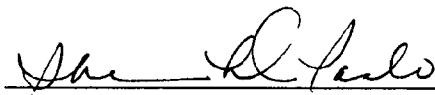
MOTION FOR CONTINUANCE

AND NOW comes Appellant, Crown Communication, Inc. ("Appellant"), by and through its attorneys, Pepper Hamilton LLP, Dusty Elias Kirk, Esquire, and Sharon F. DiPaolo, Esquire, and hereby files a Motion for Continuance and, in support thereof, avers as follows:

1. The above-referenced appeal concerns the real estate tax assessment of a cellular communications tower.
2. Pursuant to the Order of Court dated December 19, 2007, a hearing is scheduled on the above-referenced appeal on February 7, 2008, at 1:30 p.m.
3. Appellant requests a continuance of the February 7, 2008 hearing date to provide time for the parties to explore an amicable resolution of the above-referenced appeal, as well as to set a pre-trial and trial schedule.
4. Appellant contacted counsel for all of the taxing districts in connection with the above-referenced appeal and no one objected to the request for continuance.

WHEREFORE, Appellant Crown Communication, Inc. requests this Honorable Court to continue the hearing currently scheduled for February 7, 2008, and to enter a scheduling order in the form attached hereto.

Respectfully submitted,



Dusty Elias Kirk
PA I.D. No. 30702
Sharon F. DiPaolo
PA I.D. No. 74520
PEPPER HAMILTON LLP
Firm No. 143
One Mellon Center
500 Grant Street, 50th Floor
Pittsburgh, PA 15219-2502
(412) 454-5000

Dated: February 5, 2008

*Attorneys for Appellant, Crown
Communication*

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION,) CIVIL DIVISION
)
) NO. 07-2035-CD
Appellant,)
)
vs.)
)
CLEARFIELD COUNTY BOARD OF)
ASSESSMENT APPEALS,)
)
Appellee,)
)
vs.)
)
CLEARFIELD COUNTY, PENN TOWNSHIP)
and CURWENSVILLE AREA SCHOOL)
DISTRICT,)
)
Interested Parties.)

ORDER OF COURT

AND NOW, this _____ day of February, 2008, upon consideration of the foregoing Motion for Continuance, it is hereby ORDERED, ADJUDGED, and DECREED that Appellant's Motion is GRANTED and that:

1. the hearing currently scheduled for February 7, 2008 at 1:30 p.m. is continued;
2. a status conference is scheduled for _____, 2008;
3. Pre-Trial Statements are due on _____, 2008;
4. a pre-trial conference is scheduled for _____, 2008;

and

5. the hearing originally scheduled for February 7, 2008 is scheduled for _____, 2008.

Counsel for Appellant shall serve a copy of this Order on all parties.

BY THE COURT:

_____, J.

CERTIFICATE OF SERVICE

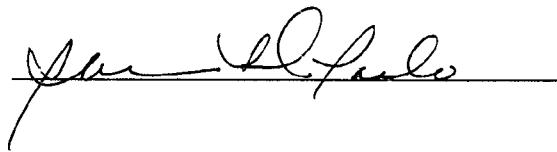
I hereby certify that a true and correct copy of the within Motion for Continuance has been served upon the following parties via facsimile and U.S. mail, postage prepaid on this 5th day of February, 2008:

Kim C. Kesner, Esquire
Solicitor, Clearfield County and Board of
Property Assessments
15 North Front Street
P.O. Box 1
Clearfield, PA 16830

Andrew P. Gates, Esquire
Solicitor, Penn Township
Gates & Seaman
2 North Front Street
Clearfield, PA 16830-2411

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

Carl P. Beard, Esquire
Solicitor, Curwensville Area School District
Andrews & Beard
3366 Lynwood Drive
Altoona, PA 16603



M 11:55 AM 6K
2008
William A. Shar
Prothonotary/Clerk of Court
NO CC

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION,

Appellant,

vs.

CLEARFIELD COUNTY BOARD OF
ASSESSMENT APPEALS,

Appellee,

vs.

CLEARFIELD COUNTY, PENN
TOWNSHIP and CURWENSVILLE
AREA SCHOOL DISTRICT,

Interested Parties.

CIVIL ACTION - LAW

NO. 07-2035-CD

AFFIDAVIT OF SERVICE OF ORDER
DATED FEBRUARY 6, 2008

Filed on Behalf of Appellant,
Crown Communication

Counsel of Record for This Party:

Dusty Elias Kirk, Esquire
PA I.D. No. 30702
Sharon F. DiPaolo, Esquire
PA I.D. No. 74520
PEPPER HAMILTON LLP
Firm I.D. No. 143
50th Floor, One Mellon Center
500 Grant Street
Pittsburgh, PA 15219-2502
(412) 454-5000

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION,

CIVIL ACTION - LAW

Appellant,

NO. 07-2035-CD

vs.

CLEARFIELD COUNTY BOARD OF
ASSESSMENT APPEALS,

Appellee,

vs.

CLEARFIELD COUNTY, PENN
TOWNSHIP and CURWENSVILLE
AREA SCHOOL DISTRICT,

Interested Parties.

AFFIDAVIT OF SERVICE

I, Sharon F. DiPaolo, being duly sworn according to law, hereby depose and say:

1. I am over eighteen years of age.
2. On the 6th day of February, 2008, I served the following parties with a

copy of the Order dated February 6, 2008 granting the Motion for Continuance filed in the
above-captioned appeal via regular mail at their respective addresses:

- a. Clearfield County Board of Assessment Appeals
230 East Market Street
Suite 117
Clearfield, PA 16830
- b. Kim C. Kesner, Esquire
Solicitor, Clearfield County and Board of Property Assessments
15 North Front Street
P.O. Box 1
Clearfield, PA 16830

- c. Andrew P. Gates, Esquire
Solicitor, Penn Township
Gates & Seaman
2 North Front Street
Clearfield, PA 16830-2411

- d. Carl P. Beard, Esquire
Solicitor, Curwensville Area School District
Andrews & Beard
3366 Lynwood Drive
Altoona, PA 16603

Respectfully submitted,



Dusty Elias Kirk
PA I.D. No. 30702
Sharon F. DiPaolo
PA I.D. No. 74520
PEPPER HAMILTON LLP
Firm I.D. No. 143
50th Floor, One Mellon Center
500 Grant Street
Pittsburgh, PA 15219-2502
(412) 454-5000

Dated: February 7, 2008

Attorneys for Appellant,
Crown Communication

CERTIFICATE OF SERVICE

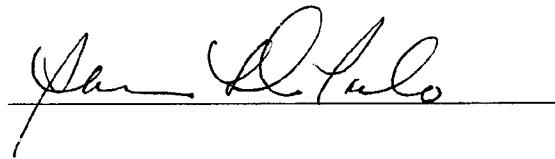
I hereby certify that a true and correct copy of the within Affidavit of Service of Order dated February 6, 2008 was served upon the following parties by regular mail, on this
7th
day of February, 2008:

Kim C. Kesner, Esquire
Solicitor, Clearfield County and Board of
Property Assessments
15 North Front Street
P.O. Box 1
Clearfield, PA 16830

Andrew P. Gates, Esquire
Solicitor, Penn Township
Gates & Seaman
2 North Front Street
Clearfield, PA 16830-2411

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230 East Market Street
Suite 117
Clearfield, PA 16830

Carl P. Beard, Esquire
Solicitor, Curwensville Area School District
Andrews & Beard
3366 Lynwood Drive
Altoona, PA 16603



/

in 12:31 P.M. 6X
1/11/07
no cc
William A. Shaw
Notary/Clerk of Court

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION,

Appellant,

vs.

CLEARFIELD COUNTY BOARD OF
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TOWNSHIP and CURWENSVILLE
AREA SCHOOL DISTRICT,

Interested Parties.

CIVIL ACTION - LAW

NO. 07-2035-CD

AFFIDAVIT OF SERVICE OF MOTION
FOR CONTINUANCE

Filed on Behalf of Appellant,
Crown Communication

Counsel of Record for This Party:

Dusty Elias Kirk, Esquire
PA I.D. No. 30702
Sharon F. DiPaolo, Esquire
PA I.D. No. 74520
PEPPER HAMILTON LLP
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Appellant,

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Appellee,

vs.

CLEARFIELD COUNTY, PENN
TOWNSHIP and CURWENSVILLE
AREA SCHOOL DISTRICT,

Interested Parties.

AFFIDAVIT OF SERVICE

I, Sharon F. DiPaolo, being duly sworn according to law, hereby depose and say:

1. I am over eighteen years of age.
2. On the 5th day of February, 2008, I served the following parties with a

copy of the Motion for Continuance filed in the above-captioned appeal via regular mail at their
respective addresses:

- a. Clearfield County Board of Assessment Appeals
230 East Market Street
Suite 117
Clearfield, PA 16830
- b. Kim C. Kesner, Esquire
Solicitor, Clearfield County and Board of Property Assessments
15 North Front Street
P.O. Box 1
Clearfield, PA 16830

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Respectfully submitted,



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PA I.D. No. 30702
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500 Grant Street
Pittsburgh, PA 15219-2502
(412) 454-5000

Dated: February 7, 2008

Attorneys for Appellant,
Crown Communication

CERTIFICATE OF SERVICE

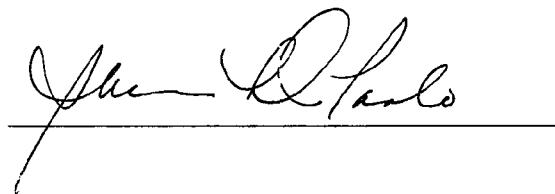
I hereby certify that a true and correct copy of the within Affidavit of Service of Motion for Continuance was served upon the following parties by regular mail, on this 7th day of February, 2008:

Kim C. Kesner, Esquire
Solicitor, Clearfield County and Board of
Property Assessments
15 North Front Street
P.O. Box 1
Clearfield, PA 16830

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2 North Front Street
Clearfield, PA 16830-2411

Carl P. Beard, Esquire
Solicitor, Curwensville Area School District
Andrews & Beard
3366 Lynwood Drive
Altoona, PA 16603



TO: Sharon F. DiPaolo, Esq.

FROM: William A. Shaw, Prothonotary

RE: Crown Communication, Inc.
07-2032-CD, 07-2033-CD, 07-2034-CD, 07-2035-CD, 07-2036-CD,
07-2037-CD, 07-2038-CD, 07-2039-CD

DATE: April 3, 2008

Enclosed, please find scheduling orders on the Crown Communication, Inc. cases currently scheduled for hearings before the Honorable President Judge Fredric J. Ammerman. It is my understanding that there are several attorneys who are interested parties as solicitors for various townships and school boards. Most of them have not entered their appearances on the record. As you seem to have a clear understanding of the interested parties, I would ask that you serve all parties who need notice of the enclosed orders and future orders. If you have any questions, please contact me at the Prothonotary's Office at (814) 765-2641, ext. 1330. Thank you.

104

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

CROWN COMMUNICATION, INC.,

vs.

*

*NO. 07-2035-CD

*

CLEARFIELD COUNTY BOARD OF ASSESSMENT APPEALS,

*

vs.

*

CLEARFIELD COUNTY, PENN TOWNSHIP and
CURWENSVILLE AREA SCHOOL DISTRICT,

*

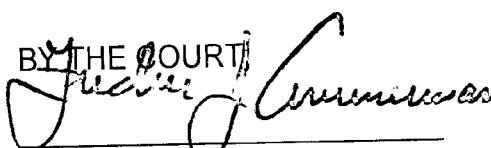
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ORDER

NOW, this 2nd day of April, 2008, it is the ORDER of this Court following Status Conference and agreement by all parties that Hearing on Petition for Appeal shall be and is hereby scheduled for Monday, June 16, 2008 at 9:00 a.m. in Courtroom No. 1, Clearfield County Courthouse, Clearfield, Pennsylvania. One-half day has been allotted for this matter.

BY THE COURT

FREDRIC J. AMMERMAN
President Judge

04/5/08 ^{4CC}
Atty D. Paolo
(GP)

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION,

CIVIL ACTION - LAW

Appellant,

NO. 07-2035-CD

vs.

TAX ASSESSMENT APPEAL

CLEARFIELD COUNTY BOARD OF
ASSESSMENT APPEALS,

JOINT MOTION FOR CONTINUANCE

Appellee,

Filed on behalf of Appellant, Crown
Communication, and Appellee, Clearfield
County

vs.

CLEARFIELD COUNTY, PENN TOWNSHIP
and CURWENSVILLE AREA SCHOOL
DISTRICT,

Interested Parties.

Counsel of Record for Crown
Communication:
Dusty Elias Kirk, Esquire
PA I.D. No. 30702
Sharon F. DiPaolo, Esquire
PA I.D. No. 74520
Sean P. Delaney, Esquire
PA I.D. No. 85996
PEPPER HAMILTON LLP
Firm No. 143
One Mellon Center
500 Grant Street, 50th Floor
Pittsburgh, PA 15219-2502
(412) 454-5000

Counsel of Record for Clearfield County:
Kim C. Kesner

PA I.D. No. 28307
Solicitor, Clearfield County and Board of
Property Assessments
15 North Front Street
P.O. Box 1
Clearfield, PA 16830
(814)765-1706

100-170
013-37501 ICC
JUN 12 2008 Atty Kesner

W.A. Shaw
Prothonotary/Clerk of Courts

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION,)	CIVIL DIVISION
)	
Appellant,)	NO. 07-2035-CD
)	
vs.)	
)	
CLEARFIELD COUNTY BOARD OF)	
ASSESSMENT APPEALS,)	
)	
Appellee,)	
)	
vs.)	
)	
CLEARFIELD COUNTY, PENN TOWNSHIP)	
and CURWENSVILLE AREA SCHOOL)	
DISTRICT,)	
)	
Interested Parties.)	

JOINT MOTION FOR CONTINUANCE

AND NOW comes Appellant, Crown Communication, by and through its attorneys, Pepper Hamilton LLP, Dusty Elias Kirk, Esquire, Sharon F. DiPaolo, Esquire and Sean P. Delaney, Esquire, and Appellee, Clearfield County, by and through its attorney Kim C. Kesner, Esquire, (collectively "Movants"), and hereby file a Joint Motion for Continuance and, in support thereof, aver as follows:

1. The above-referenced appeal concerns the real estate tax assessment of a cellular communications tower.

2. Pursuant to the Order of Court dated April 2, 2008, a hearing is scheduled on the above-referenced appeal on June 16, 2008, at 9:00 a.m.

3. All parties have been actively working to attempt to resolve this appeal amicably.

4. Movants believe it would be beneficial to allow the parties additional time to explore settlement.

5. Movants request a continuance of the June 16, 2008 hearing date to provide time for the parties to continue settlement negotiations and, if necessary, to prepare for trial.

6. Therefore, Movants request that the Court issue an Order:

a. cancelling the hearing scheduled for June 16, 2008; and

b. scheduling a Status Conference to be held approximately 60 days from the issuance of such Order, or at the Court's earliest convenience thereafter, with the purpose of such Status Conference to be to (i) update the Court as to the status of settlement negotiations, and (ii) in the event that settlement appears unlikely, to discuss with the Court case management issues, including the scheduling of discovery, if required, delivery of expert reports, pre-trial practice, and a timeline for ultimate disposition of the matter.

WHEREFORE, Movants request this Honorable Court to cancel the hearing, currently scheduled for June 16, 2008, to allow the parties additional time to explore settlement and prepare for trial, and schedule a Status Conference.

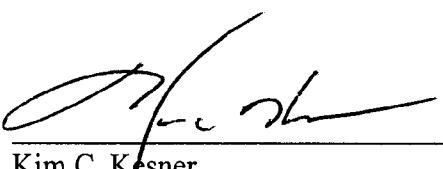
Respectfully submitted,



Dusty Elias Kirk
PA I.D. No. 30702
Sharon F. DiPaolo
PA I.D. No. 74520
Sean P. Delaney
PA I.D. No. 85996
PEPPER HAMILTON LLP
Firm No. 143
One Mellon Center
500 Grant Street, 50th Floor
Pittsburgh, PA 15219-2502
(412) 454-5000

Dated: June 11, 2008

*Attorneys for Appellant, Crown
Communication*



Kim C. Kesner
PA I.D. No. 28307
Solicitor, Clearfield County and Board of
Property Assessments
15 North Front Street
P.O. Box 1
Clearfield, PA 16830
(814)765-1706
Attorneys for Appellee, Clearfield County

Dated: June 12, 2008

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION,) CIVIL DIVISION
Appellant,)
vs.) NO. 07-2035-CD
CLEARFIELD COUNTY BOARD OF)
ASSESSMENT APPEALS,)
Appellee,)
vs.)
CLEARFIELD COUNTY, PENN TOWNSHIP)
and CURWENSVILLE AREA SCHOOL)
DISTRICT,)
Interested Parties.)

ORDER OF COURT

AND NOW, this 12th day of June, 2008, upon consideration of the foregoing Joint Motion for Continuance, it is hereby ORDERED, ADJUDGED, and DECREED that Movants' Motion is ~~GRANTED~~ and that: denied. FJA.

1. the hearing currently scheduled for June 16, 2008 at 9:00 a.m. is hereby cancelled; and
2. a status conference on this matter is hereby scheduled for _____, 2008.

Counsel for Appellant shall serve a copy of this Order on all parties.

BY THE COURT:
Jud. / *Wm. H. Brewster*

111-100-03641 JUN 13 2008 William A. Shaw
Prothonotary/Clerk of Courts
Attn: Kesner
ICC
(6K)

7-13-2008

JUN 13 2008

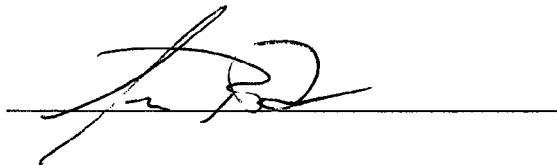
William A. Shaw
Prothonotary/Clerk of Courts

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the within Joint Motion for Continuance has been served upon the following parties via facsimile and U.S. mail, postage prepaid on this 11th day of June, 2008:

Clearfield County Board of Assessment Appeals 230 East Market Street Suite 117 Clearfield, PA 16830	Andrew P. Gates, Esquire Solicitor, Penn Township Gates & Seaman 2 North Front Street Clearfield, PA 16830-2411
--	---

Carl P. Beard, Esquire
Solicitor, Curwensville Area School District
Andrews & Beard
3366 Lynwood Drive
Altoona, PA 16603



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JUN 12 2008

William A. Shaw
Prothonotary/Clerk of Courts

FILED

JUN 17 2008

o 12:00 (C)

William A. Shaw

Prothonotary/Clerk of Courts

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CIVIL DIVISION

10 C.E.A.T. T.C.

ATTY D. Pappas.

Orig. to 07-2032-CD

(G)

CROWN COMMUNICATIONS, INC.

:
VS. : NO. 07-2032-CD
: NO. 07-2033-CD
CLEARFIELD COUNTY BOARD OF : NO. 07-2034-CD
ASSESSMENT APPEALS : NO. 07-2035-CD
: NO. 07-2036-CD
VS. : NO. 07-2037-CD
: NO. 07-2038-CD

CLEARFIELD COUNTY, :
LAWRENCE TOWNSHIP, and :
CLEARFIELD AREA SCHOOL DISTRICT :

O R D E R

AND NOW, this 16th day of June, 2008, following the conclusion of the taking of testimony, it is the ORDER of this Court that counsel for the County and the Petitioner have no more than fifteen (15) days from this date in which to submit appropriate letter brief.

Solicitors for any of the townships involved may, if they wish to do so, also submit a letter brief to the Court, but are not required to do so.

BY THE COURT,



President Judge

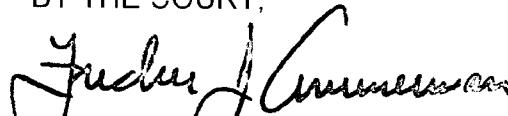
IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA
CIVIL DIVISION

CROWN COMMUNICATIONS, INC., * No. 2007-2035 -CD
vs. *
CLEARFIELD COUNTY BOARD OF ASSESSMENT *
APPEALS, *
vs. *
CLEARFIELD COUNTY, PENN TOWNSHIP and *
CURWENSVILLE AREA SCHOOL DISTRICT *

ORDER

NOW, this 11th day of August, 2008, following evidentiary hearing, it is the
ORDER of this Court that the Assessment Appeal filed on behalf of the Appellant be
and is hereby DENIED.

BY THE COURT,


FREDRIC J. AMMERMAN
President Judge

9/3/08 8:01 4CC Atty. D. Paul
16 7008 (60)
William A. Shaw
Prothonotary/Clerk of Courts

Ms. [REDACTED]
1100

Whitler A. Shaw
Procurator/Clerk of Court

DATE: 8/13/08

You are responsible for serving all appropriate parties.

The Procurator's office has provided service to the following parties:

Plaintiff(s) Plaintiff(s) Attorney Other

Defendant(s) Defendant(s) Attorney

Special Instructions: