

699

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION,

CIVIL ACTION - LAW

Appellant,

NO. 07-2037-CD

vs.

CLEARFIELD COUNTY BOARD OF
ASSESSMENT APPEALS,

TAX ASSESSMENT APPEAL

Appellee,

APPEAL FROM DECISION OF BOARD
OF ASSESSMENT APPEALS

vs.

CLEARFIELD COUNTY, BELL TOWNSHIP
and PURCHASE LINE 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

FILED cc Atty
ml 12:32 PM
DEC 14 2006
Atty pd. 85.00
Wm

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, BELL TOWNSHIP)	
and PURCHASE LINE 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. Wendell and Anna Snyder are the owners of property situate in Bell Township, Clearfield County, Pennsylvania (the "Original Property"). The Original Property is identified as Parcel 102.0-D12-000-00051 in the Clearfield County Assessment records.

2. Wendell and Anna Snyder 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. 102.0-D12-000-00051-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 Wendell and Anna Snyder and has a right to challenge the assessment.

7. The County of Clearfield, Bell Township and the Purchase Line 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	\$51,875
Total	\$51,875

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,

Appellant,

vs.

CLEARFIELD COUNTY BOARD OF
ASSESSMENT APPEALS,

Appellee,

vs.

CLEARFIELD COUNTY, BELL TOWNSHIP
and PURCHASE LINE AREA SCHOOL
DISTRICT,

Interested Parties.

CIVIL DIVISION

NO. 07-2037-CD

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:

Joe H. [Signature], J.

DEC 19 2007
William A. Shaw
Prothonotary/Clerk of Courts
cc Amy
GR

DATE: 2/19/07

☒ You are responsible for serving all appropriate parties.

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

☐ Plaintiff(s) ☐ Plaintiff(s) Attorney ☐ Other

☐ Defendant(s) ☐ Defendant(s) Attorney

☐ Special Instructions:

DEC 19 2007

William A. Shaw
Probationary/Clerk of Court

866 443

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: 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: _____
Bell Township
Borough/Township

ASSESSOR'S TAX MAP IDENTIFICATION	DISTRICT	MAP	SUB-MAP	PARCEL	SUB PCL I	SUB PCL II	CONTROL NUMBER
	102.0	D12	000	00051	DW	C1	1020-49532

ASSESSMENT APPEALED \$51,875 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
Mark

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

Owner(s) of Record

PHONE No.: (Home) N/A

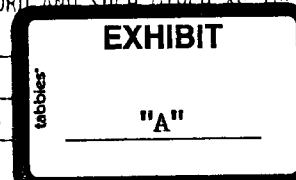
(Day/Office) 412.454.5000

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



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 806443
4017 WASHINGTON RD
MCMURRAY PA 15317

800443

NOTICE OF BOARD ACTION ON APPEALS
FROM 2008 REAL ESTATE ASSESSMENT

Appellant Name	:	CROWN COMMUNICATION
Person Appearing	:	JENNIFER SHUGARS
Location	:	BELL TOWNSHIP
Map #	:	D12-000-00051-DW-01
Property Identification	:	TOWER, 2 BLDGS & FENCE
Original 2008 market valuation	:	\$207,500
Original 2008 assessed valuation	:	\$ 51,875
Date of appeal hearing	:	OCTOBER 10, 2007

Dear Property Owner:

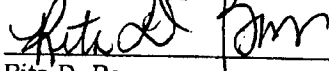
The Clearfield County Board of Assessment Appeals, having considered your appeal, has made an Order with reference to your 2008 real estate assessment as follows:

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

Dated: NAOVEMBER 14, 2007

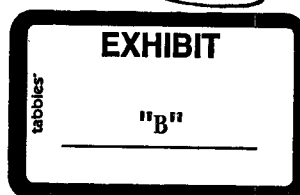
Sincerely,

Clearfield County Board of
Assessment Appeals


Rita D. Bass


J. Carl Ogden


Jack Green

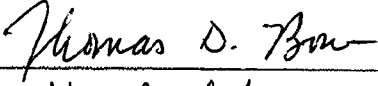


VERIFICATION

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.



Vice-President

CERTIFICATE OF SERVICE

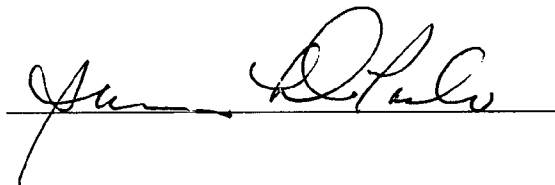
I hereby certify that a true and correct copy of the within Appeal from Decision of Board of Assessment Appeals has been served upon the following parties by first class mail, postage prepaid on this 13th day of December, 2007.

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

Ann Woods, Esquire
Solicitor, Bell Township
Bell, Silverblat & Woods
318 E. Locust Street
P.O. Box 670
Clearfield, PA 16830

Patrick J. Fanelli, Esquire
Andrews & Beard
Solicitor, Purchase Line School District
3366 Lynnwood Drive
P.O. Box 1311
Altoona, PA 16603

A handwritten signature in cursive script, appearing to read "Ann Woods", is written over a horizontal line.

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, BELL TOWNSHIP and
PURCHASE LINE AREA SCHOOL DISTRICT,
Interested Parties

*

*

*NO. 07-2037-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

FILED 2008 ATT
01/12/05 cm D. Paolo
FEB 06 2008 ICC to Judge
Ammerman's
William A. Shaw Office to Fay
Prothonotary/Clerk of Courts to ATT
D. Paolo

(68)

0/3100/12
Crown Communication
1 cent to App

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION,

CIVIL ACTION - LAW

Appellant,

NO. 07-2037-CD

vs.

CLEARFIELD COUNTY BOARD OF
ASSESSMENT APPEALS,

TAX ASSESSMENT APPEAL

Appellee,

MOTION FOR CONTINUANCE

vs.

CLEARFIELD COUNTY, BELL TOWNSHIP
and PURCHASE LINE 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. 07-2037-CD
)	
vs.)	
)	
CLEARFIELD COUNTY BOARD OF)	
ASSESSMENT APPEALS,)	
)	
Appellee,)	
)	
vs.)	
)	
CLEARFIELD COUNTY, BELL TOWNSHIP)	
and PURCHASE LINE 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
)	
Appellant,	)	NO. 07-2037-CD
)	
vs.)	
)	
CLEARFIELD COUNTY BOARD OF)	
ASSESSMENT APPEALS,)	
)	
Appellee,)	
)	
vs.)	
)	
CLEARFIELD COUNTY, BELL TOWNSHIP)	
and PURCHASE LINE 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

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

Ann Woods, Esquire
Solicitor, Bell Township
Bell, Silverblat & Woods
318 E. Locust Street
P.O. Box 670
Clearfield, PA 16830

Patrick J. Fanelli, Esquire
Andrews & Beard
Solicitor, Purchase Line School District
3366 Lynnwood Drive
P.O. Box 1311
Altoona, PA 16603

Sam R. Lalo

MA 11:55 a.m. CK
2008
William A. Shary
Notary/Clerk of Court
No. CC

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION,

CIVIL ACTION – LAW

Appellant,

NO. 07-2037-CD

vs.

CLEARFIELD COUNTY BOARD OF
ASSESSMENT APPEALS,

AFFIDAVIT OF SERVICE OF ORDER
DATED FEBRUARY 6, 2008

Appellee,

vs.

CLEARFIELD COUNTY, BELL
TOWNSHIP and PURCHASE LINE
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 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. 07-2037-CD

vs.

CLEARFIELD COUNTY BOARD OF
ASSESSMENT APPEALS,

Appellee,

vs.

CLEARFIELD COUNTY, BELL
TOWNSHIP and PURCHASE LINE
AREA SCHOOL DISTRICT,

Interested Parties.

AFFIDAVIT OF SERVICE

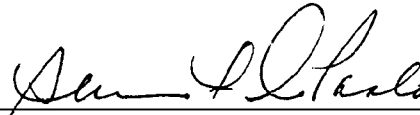
I, Sharon F. DiPaolo, being duly sworn according to law, hereby depose and say:

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. Ann Woods, Esquire
Solicitor, Bell Township
Bell, Silverblat & Woods
318 E. Locust Street
P.O. Box 670
Clearfield, PA 16830
- d. Patrick J. Fanelli, Esquire
Andrews & Beard
Solicitor, Purchase Line School District
3366 Lynnwood Drive
P.O. Box 1311
Altoona, PA 16603

Respectfully submitted,



Duety 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

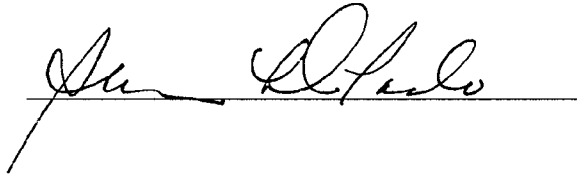
7th day of February, 2008:

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

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

Ann Woods, Esquire
Solicitor, Bell Township
Bell, Silverblat & Woods
318 E. Locust Street
P.O. Box 670
Clearfield, PA 16830

Patrick J. Fanelli, Esquire
Andrews & Beard
Solicitor, Purchase Line School District
3366 Lynnwood Drive
P.O. Box 1311
Altoona, PA 16603

A handwritten signature in black ink, appearing to read "Patrick J. Fanelli", is written over a horizontal line.

FILED
m 12:31 p.m. CK
FEB 01 2008 NO CC
William A. Shaw
Secretary/Clerk of Courts

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION,

CIVIL ACTION – LAW

Appellant,

NO. 07-2037-CD

vs.

CLEARFIELD COUNTY BOARD OF
ASSESSMENT APPEALS,

AFFIDAVIT OF SERVICE OF MOTION
FOR CONTINUANCE

Appellee,

vs.

Filed on Behalf of Appellant,
Crown Communication

CLEARFIELD COUNTY, BELL
TOWNSHIP and PURCHASE LINE
AREA 2 POL DISTRICT,

Counsel of Record for This Party:

Interested Parties.

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. 07-2037-CD

vs.

CLEARFIELD COUNTY BOARD OF
ASSESSMENT APPEALS,

Appellee,

vs.

CLEARFIELD COUNTY, BELL
TOWNSHIP and PURCHASE LINE
AREA SCHOOL DISTRICT,

Interested Parties.

AFFIDAVIT OF SERVICE

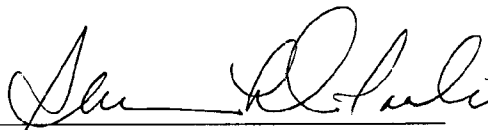
I, Sharon F. DiPaolo, being duly sworn according to law, hereby depose and say:

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

- c. Ann Woods, Esquire
Solicitor, Bell Township
Bell, Silverblat & Woods
318 E. Locust Street
P.O. Box 670
Clearfield, PA 16830
- d. Patrick J. Fanelli, Esquire
Andrews & Beard
Solicitor, Purchase Line School District
3366 Lynnwood Drive
P.O. Box 1311
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

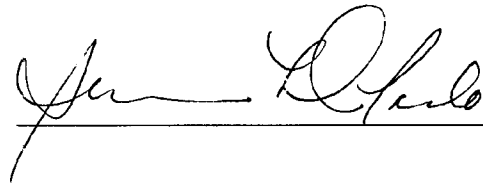
I hereby certify that a true and correct copy of the within Affidavit of Service of Motion for Continuance was served upon the following parties by regular mail, on this 7th day of February, 2008:

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

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

Ann Woods, Esquire
Solicitor, Bell Township
Bell, Silverblat & Woods
318 E. Locust Street
P.O. Box 670
Clearfield, PA 16830

Patrick J. Fanelli, Esquire
Andrews & Beard
Solicitor, Purchase Line School District
3366 Lynnwood Drive
P.O. Box 1311
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.

LA

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

CROWN COMMUNICATION, INC.,

vs.

CLEARFIELD COUNTY BOARD OF ASSESSMENT APPEALS,

vs.


CLEARFIELD COUNTY, BELL TOWNSHIP and
PURCHASE LINE AREA SCHOOL DISTRICT,

*
*
*NO. 07-2037-CD
*
*
*
*
*

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

4CC
010:0001 Amy DiPaolo
CR

LA

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION,

CIVIL ACTION - LAW

Appellant,

NO. 07-2037-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, BELL TOWNSHIP
and PURCHASE LINE AREA SCHOOL
DISTRICT,

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

Interested Parties.

Counsel of Record for Clearfield County:

Kim C. Kesner

PA I.D. No. 28367

Solicitor, Clearfield County and Board of
Property Assessments

15 North Front Street

P.O. Box 1

Clearfield, PA 16830

(814) 765-1706

FILED ^{icc}
07/31/3761
JUN 12 2008

William A. Shaw
Prothonotary/Clerk of Courts

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION,	)	CIVIL DIVISION
)	
Appellant,	)	NO. 07-2037-CD
)	
vs.)	
)	
CLEARFIELD COUNTY BOARD OF)	
ASSESSMENT APPEALS,)	
)	
Appellee,)	
)	
vs.)	
)	
CLEARFIELD COUNTY, BELL TOWNSHIP)	
and PURCHASE LINE AREA SCHOOL)	
DISTRICT,)	
)	
Interested Parties.)	

MOTION FOR CONTINUANCE

AND NOW comes Appellant, Crown Communication, ("Appellant"), 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.

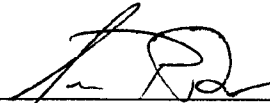
5. Movants request a continuance of the June 16, 2008 hearing date to provide time for the parties to continue settlement negotiations and, if necessary, to prepare for trial.

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

Dated: June 12, 2008

Attorneys for Appellee, Clearfield County

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION,	)	CIVIL DIVISION
)	
Appellant,	)	NO. 07-2037-CD
)	
vs.)	
)	
CLEARFIELD COUNTY BOARD OF)	
ASSESSMENT APPEALS,)	
)	
Appellee,)	
)	
vs.)	
)	
CLEARFIELD COUNTY, BELL TOWNSHIP)	
and PURCHASE LINE 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:


_____, J.

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010-27-301 Atty Kesner
JUN 13 2008

William A. Shaw
Prothonotary/Clerk of Courts

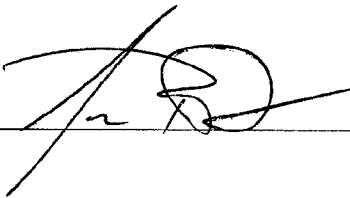
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CERTIFICATE OF SERVICE

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	Ann Woods, Esquire
230 East Market Street	Solicitor, Bell Township
Suite 117	Bel, Silverblat & Woods
Clearfield, PA 16830	318 E. Locust Street
	P.O. Box 670
	Clearfield, PA 16830

Patrick J. Fanelli, Esquire
Andrews & Beard
Solicitor, Purchase Line School District
3366 Lynnwood Drive
P.O. Box 1311
Altoona, PA 16603



FILED

JUN 17 2008

012.001
William A. Shaw
Prothonotary/Clerk of Courts

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CIVIL DIVISION

10 CASE. TO

ATTY D. PAOLO

orig. to 07-2032-CD

612

CROWN COMMUNICATIONS, INC. :
VS. : NO. 07-2032-CD
CLEARFIELD COUNTY BOARD OF : NO. 07-2033-CD
ASSESSMENT APPEALS : NO. 07-2034-CD
VS. : NO. 07-2035-CD
CLEARFIELD COUNTY, : NO. 07-2036-CD
LAWRENCE TOWNSHIP, and : NO. 07-2037-CD
CLEARFIELD AREA SCHOOL DISTRICT : NO. 07-2038-CD

C 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.,
vs.

No. 2007-2037 -CD

CLEARFIELD COUNTY BOARD OF ASSESSMENT
APPEALS,

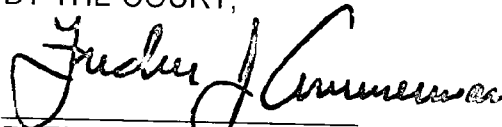
vs.

CLEARFIELD COUNTY, BELL TOWNSHIP and
PURCHASE LINE 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,



FREDR C J. AMMERMAN
President Judge

4CC
013:0761 Amy DiPaul
AUG 13 2008

William A. Shaw
Prothonotary/Clerk of Courts

1000 1000 1000

1000 1000 1000

William A. Spaw
1000 1000 1000 1000 1000

DATE: 8/3/08

☒ 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: