

08-1942-CD
Peter Smith vs Clfd Cty Tax Claim

May 5, 2009

S FILED *En*

RE: Smith v. Clearfield Cnty Tax Cl. Bur. (Rudella)
No.: 843 CD 2009
Agency Docket Number: 08-1942-CD
Filed Date: May 4, 2009

MAY 07 2009
m/12-26/w
William A. Shaw
Prothonotary/Clerk of Courts

Notice of Docketing Appeal

A Notice of Appeal from an order of your court has been docketed in the Commonwealth Court of Pennsylvania. The Commonwealth Court docket number must be on all correspondence and documents filed with the court.

Under Chapter 19 of the Pennsylvania Rules of Appellate Procedure, the Notice of Appeal has the effect of directing the Court to transmit the certified record in the matter to the Prothonotary of the Commonwealth Court.

The complete record, including the opinion of the trial judge, should be forwarded to the Commonwealth Court within sixty (60) days of the date of filing of the Notice of Appeal. Do not transmit a partial record.

Pa.R.A.P. 1921 to 1933 provides the standards for preparation, certification and transmission of the record.

The address to which the Court is to transmit the record is set forth on Page 2 of this notice.

Notice to Counsel

A copy of this notice is being sent to all parties or their counsel indicated on the proof of service accompanying the Notice of Appeal. The appearance of all counsel has been entered on the record in the Commonwealth Court. Counsel has thirty (30) days from the date of filing of the Notice of Appeal to file a praecipe to withdraw their appearance pursuant to Pa. R.A.P. 907 (b).

Appellant or Appellant's attorney should review the record of the trial court, in order to insure that it is complete, prior to certification to this Court. (Note: A copy of the Zoning Ordinance must accompany records in Zoning Appeal cases).

The addresses to which you are to transmit documents to this Court are set forth on Page 2 of this Notice.

If you have special needs, please contact this court in writing as soon as possible.

Attorney Name	Party Name	Party Type
F. Cortez Bell, III, Esq.	Michael A. Rudella	Appellant
Kim C. Kesner, Esq.	Clearfield County Tax Claim Bureau	Appellee
Peter Fortune Smith, Esq.	Peter F. Smith	Appellee

#27

Address all written communications to:

Office of the Chief Clerk
Commonwealth Court of Pennsylvania
Room 624
Irvis Office Building
Harrisburg, PA 17120
(717) 255-1650

Filings may be made in person at the following address (except on Saturdays, Sundays and holidays observed by Pennsylvania Courts) between 9:00 a.m. and 4:00 p.m.

Office of the Chief Clerk
Commonwealth Court of Pennsylvania
Room 624
Sixth Floor
Irvis Office Building
Harrisburg, PA 17120
(717) 255-1650

Pleadings and similar papers (but not paperbooks or certified records) may also be filed in person only at:

Office of the Chief Clerk
Commonwealth Court of Pennsylvania
Filing Office
Suite 990
The Widener Building
One South Penn Square
Philadelphia, PA 19107
(215) 560-5742

The hours of the Philadelphia Filing Office are 9:00 a.m. to 4:00 p.m.

Under Pa.R.A.P. 3702, writs or other process issuing out of the Commonwealth Court shall exit only from the Harrisburg Office.

CERTIFICATE AND TRANSMITTAL OF RECORD UNDER PENNSYLVANIA
RULE OF APPELLATE PROCEDURE 1931(c)

To the Prothonotary of the Appellate Court to which the within matter has been appealed:

THE UNDERSIGNED, Clerk (or Prothonotary) of the Court of Common Pleas of Clearfield County, the said Court being a court of record, does hereby certify that annexed hereto is a true and correct copy of the whole and entire record, including an opinion of the Court as required by Pa. R.A.P. 1925, the original papers and exhibits, if any, on file, the transcript of the proceeding, if any, and the docket entries in the following matter:

08-1942-CD
Peter F. Smith
Vs.
Clearfield County Tax Claim Bureau and Michael A. Rudella, Jr.

In compliance with Pa. R.A.P. 1931 (c).

The documents comprising the record have been numbered from **No. 1 to**
31, and attached hereto as Exhibit A is a list of the documents correspondingly numbered and identified with reasonable definiteness, including with respect to each document, the number of pages comprising the document.

The date on which the record had been transmitted to the Appellate Court is
June 30, 2009.



William A. Shaw
Prothonotary/Clerk of Courts

(seal)

Date: 6/30/2009
Time: 05:05 PM
Page 1 of 3

Clearfield County Court of Common Pleas

ROA Report

User: BHUDSON

Case: 2008-01942-CD

Current Judge: Fredric Joseph Ammerman

Peter F. Smith vs. Clearfield County Tax Claim Bureau, et al

Civil Other-COUNT

Date	Judge
10/10/2008	New Case Filed. No Judge
	Filing: Petition Paid by: Smith, Peter F. (plaintiff) Receipt number: 1926294 No Judge Dated: 10/10/2008 Amount: \$95.00 (Check) For: Smith, Peter F. (plaintiff) 3CC Atty Smith.
10/13/2008	Order, this 13th day of Oct., 2008, upon consideration of the foregoing Fredric Joseph Ammerman Petition, it is Ordered: a Rule is issued upon the Respondents. The Respondents shall file answers to the Petition within 20 days of service upon the Respondent. Argument and hearing shall be held on Nov. 19, 2008 at 10:30 a.m. in Courtroom 1. By The Court, /s/ Fredric J. Ammerman, Pres. judge. 3 CC Atty. Smith
10/15/2008	Certificate of Service, Request for Production of Documents, filed by s/Petei Fredric Joseph Ammerman F. Smith, Esq. No CC
11/3/2008	Praecipe to Accept Service, of a certified copy of the Petition and Rule Fredric Joseph Ammerman Returnable accepted by Kim C. Kesner, Esquire. Filed by s/ Peter F. Smith, Esquire. No CC
11/14/2008	Praecipe to Submit Acceptance of Service, filed. Fredric Joseph Ammerman Acceptance of service on behalf of Michael A. Rudella Jr, filed by s/ F. Cortez Bell III Esq. and Acceptance of Service on behalf of Clearfield County Tax Claim Bureau, file by s/ Kim C. Kesner Esq. No CC.
11/18/2008	Sheriff Return, NOW, Nov. 18th 2008 at 1:35 pm After diligent search I mak Fredric Joseph Ammerman return of NOT SERVED as to Michael A. Rudella Jr-returned per instruction: of plaintiff. So Answers, Chester A. Hawkins, Sheriff. Answer and New Matter of Respondent Rudella to Petition to Halt Private Fredric Joseph Ammerman Sale, filed by s/ F. Cortez Bell, III, Esquire. 5CC Atty. Bell
11/19/2008	Petitioner's Response to Respondent Rudella's New Matter, filed by s/ Peteri Fredric Joseph Ammerman F. Smith,, Esquire. 4CC to Atty Certificate of Service, Petitioner's Response to Respondent Rudella's New Fredric Joseph Ammerman Matter, filed by s/Peter Smith, Esq. One CC Attorney Smith
11/20/2008	Order, AND NOW, this 19th day of November, 2008, following hearing on th Fredric Joseph Ammerman Plaintiff's Petition to Halt Private Sale, Order that Petitioner and Respondent Rudella supply the Court with appropriate brief within no more than 30 days from this date. The same deadline shall apply to the solicitor for the Tax Claim Bureau in the event that he would wish to submit a brief. BY THE COURT: /s/Fredric J. Ammerman, P.J. Two CC Attorneys: Smith, Kesner, Bell
1/12/2009	Order, this 12th day of Jan., 2009, Plaintiff's Petition to Halt Private Sale is Fredric Joseph Ammerman Denied. by The Court, /s/ Fredric J. Ammerman, Pres. Judge. 1CC Attys; Smith, Kesner, F. Bell
1/22/2009	Motion For Reconsideration, filed by s/ Peter F. Smith, Esquire. 4CC Atty. Fredric Joseph Ammerman Smith Certificate of Service, a copy of the Petitioner's Motion For Reconsideration Fredric Joseph Ammerman served to Attorney F. Cortez Bell, III, and Attorney Kim C. Kesner by handing it personally to them on Jan. 22, 2009. filed by s/ Peter F. Smith, Esquire. 4CC Atty. Smith
1/26/2009	Scheduling Order, this 23rd day of Jan., 2009, Argument on Plaintiff's Motioi Fredric Joseph Ammerman for Reconsideration is scheduled for Feb. 19, 2009 at 1:30 p.m. in Courtroo 1. by The Court, /s/ Fredric J. Ammerman, Pres. Judge. 4CC to Atty.

Current Judge: Fredric Joseph Ammerman

Peter F. Smith vs. Clearfield County Tax Claim Bureau, et al

Civil Other-COUNT

Date	Judge
1/29/2009	Certificate of Service, filed. That a true and correct and certified copies of the Scheduling Order entered and Motion for Reconsideration were sent by first class mail on January 28, 2009 to F. Cortez Bell III Esq. and Kim Kesner Esq., filed by s/ Peter F. Smith Esq. No CC.
2/5/2009	Notice, if no objections are made to the text of the transcript within 5 days after such notice, the transcript will become part of the record upon being filed in the Prothonotary's office. filed by s/ Thomas D. Snyder, RPR, Official Court Reporter. No CC
	Transcript of Proceedings, filed. Argument on Plaintiff's Petition to Halt Private Sale, held before Honorable Fredric J. Ammerman, Pres. Judge, on Nov. 19, 2008.
2/19/2009	Order, this 19th day of Feb., 2009, argument on the Plaintiff's motion for Reconsideration is rescheduled from the 19th of Feb., 2009, to the 27th day of March, 2009 at 10:00 a.m. in Courtroom 1. By the Court, /s/ Fredric J. Ammerman, Pres. Judge. CC to Attys; Smith, Bell, Kesner
4/6/2009	Order, this 3rd day of April, 2009, the Motion for Reconsideration in the nature of Post Trial Relief is GRANTED. This Court's Order of Jan. 12, 2009 is RESCINDED. The Petition to Halt Private Sale filed on Oct. 10, 2008 is GRANTED. The tax sale scheduled is halted. The Tax Claim Bureau is directed to accept payment by Smith Coal Company of all taxes, interest and costs assessed against the said interest. By The Court, /s/ Fredric J. Ammerman, Pres. Judge 1CC Attys; P. Smith, F. Bell, K. Kesner
4/13/2009	Motion for Reconsideration, filed by s/ F. Cortez Bell, III, Esquire. 4CC atty. Fredric Joseph Ammerman Bell
4/14/2009	Rule, this 14th day of April, 2009, Rule Returnable for Answer by the Petitioner and Respondent and hearing on Motion for Reconsideration to be held on the 15th of May, 2009 at 2:45 p.m. in Courtroom 1. By the Court, /s/ Fredric J. Ammerman, Pres. Judge. 4CC to Atty.
4/17/2009	Answer to Mr. Rudella's Motion For Reconsideration, filed by s/ Peter F. Smith, Esquire. 5CC Atty. Smith
	Certificate of Service, copies of the Rule Returnable of April 14, 2009 and Answer to Mr. Rudella's Motion For Reconsideration were sent by First Class mail on April 17, 2009 to F. Cortez Bell, III, Esquire, and Kim Kesner, Esquire. filed by s/ Peter F. Smith, Esquire. 5CC Atty. Smith
5/4/2009	Filing: Appeal to High Court Paid by: Bell, F. Cortez III (attorney for Rudella Fredric Joseph Ammerman Michael A. Jr.) Receipt number: 1929263 Dated: 5/4/2009 Amount: \$50.00 (Check) For: Rudella, Michael A. Jr. (defendant)
	Notice of Appeal, filed by F. Cortez Bell, III, Esquire. 9CC Atty. Bell; 1CC Fredric Joseph Ammerman w/\$60.00 check to Comm. Crt.
5/5/2009	Order NOW, this 4th day of May 2009, this Court having been notified of Appeal to the Commonwealth of Court of Pennsylvania in the above-captioned matter, it is the ORDER of this Court that Michael A. Rudella, Appellant, file a concise statement on the matters complained of or said Appeal no later than twenty-one (21) days herefrom, as set forth in Rule 1925(b) of the Rule of Appellate Procedure. BY THE COURT: /s/ Fredric J. Ammerman, P. Judge. 1CC Attys: Smith, Kesner and Bell.

Date: 6/30/2009

Time: 05:05 PM

Page 3 of 3

Clearfield County Court of Common Pleas

ROA Report

User: BHUDSON

Case: 2008-01942-CD

Current Judge: Fredric Joseph Ammerman

Peter F. Smith vs. Clearfield County Tax Claim Bureau, et al

Civil Other-COUNT

Date	Judge
5/5/2009	Order NOW, this 4th day of May 2009, upon the Court's receipt of the Notice of Appeal filed on behalf of Michael A. Rudella; it is the ORDER of this Court that hearing on the Motion for Reconsideration scheduled for May 15, 2009 at 2:45 pm be and is hereby canceled as the Appeal renders the Motion moot. BY THE COURT: /s/ Fredric J. Ammerman, P. Judge. 1CC Attys: Smith, Kesner and Bell.
5/7/2009	Notice of Docketing Appeal, filed Commonwealth Court of Pennsylvania Docket # 843 CD 2009, Fredric Joseph Ammerman
5/26/2009	Statement of Matters Complained of on Appeal, filed by s/ F. Cortez, III, Esquire. 5CC Atty. Bell Fredric Joseph Ammerman
6/9/2009	Transcript of Proceedings-Plaintiff's Motion for Reconsideration held on March 27, 2009, filed. Fredric Joseph Ammerman
6/12/2009	Opinion, filed cert. to Atty's Smith, Kesner, Bell, Mikesell and C/A Fredric Joseph Ammerman
6/30/2009	June 30, 2009, Mailed Appeal to Commonwealth Court. June 30, 2009, Letters, Re: Notification of mailing appeal mailed to Peter F. Smith, Esq., Kim C. Kesner, Esq., and F. Cortez Bell, III, Esq. with certified copies of docket sheet and Document listing required by Pa.R.A.P. 1931(c). Fredric Joseph Ammerman

I hereby certify this to be a true and attested copy of the original statement filed in this case.

JUN 30 2009

Attest.

William E. Chan
Prothonotary/
Clerk of Courts

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

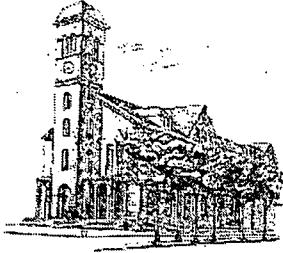
No. 08-1942-CD

Peter F. Smith

Vs.

**Clearfield County Tax Claim Bureau
and Michael A. Rudella, Jr.**

ITEM NO.	DATE OF FILING	NAME OF DOCUMENT	NO. OF PAGES
01	10/10/08	Petition to Halt Private Sale	16
02	10/13/08	Order, Re: Rule issued	02
03	10/15/08	Certificate of Service	03
04	11/03/08	Praecipe to Accept Service	02
05	11/14/08	Praecipe to Submit Acceptance of Service	04
06	11/18/08	Sheriff Return	19
07	11/18/08	Answer and New Matter of Respondent Rudella to Halt Private Sale	13
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09	11/19/08	Certificate of Service, Petitioner's Response to Respondent Rudella's New Matter	01
10	11/20/08	Order, Re: briefs to be submitted	01
11	01/12/09	Order, Re: Plaintiff's Petition to Halt Private Sale is Denied	01
12	01/22/09	Motion for Reconsideration	03
13	01/22/09	Certificate of Service, Re: Motion for Reconsideration	01
14	01/26/09	Scheduling Order, Re: Plaintiff's Motion for Reconsideration	01
15	01/29/09	Certificate of Service, Re: Scheduling Order	01
16	02/05/09	Notice, Re: Transcript	01
17	02/05/09	Transcript of Proceedings, Argument on Plaintiff's Petition to Halt Private Sale held November 19, 2008	Separate Cover
18	02/19/09	Order, Re: argument on Plaintiff's Motion for Reconsideration is rescheduled	01
19	04/06/09	Order, Re: Motion for Reconsideration is Granted. Tax sale is halted.	01
20	04/13/09	Motion for Reconsideration	05
21	04/14/09	Rule, Re: hearing scheduled	01
22	04/17/09	Answer to Mr. Rudella's Motion for Reconsideration	03
23	04/17/09	Certificate of Service	01
24	05/04/09	Notice of Appeal to High Court	06
25	05/05/09	Order, Re: Concise Statement to be filed	01
26	05/05/09	Order, Re: hearing on Motion for Reconsideration is canceled	01
27	05/07/09	Notice of Docketing Appeal, Commonwealth Court Number 843 CD 2009	02
28	05/26/09	Statement of Matters Complained of on Appeal	04
29	06/09/09	Transcript of Proceedings, Plaintiff's Motion for Reconsideration held on March 27, 2009	Separate Cover
30	06/12/09	Opinion	03
31	06/30/09	Letters, Re: Notification of mailing appeal mailed to Peter F. Smith, Esq., Kim C. Kesner, Esq., and F. Cortez Bell, III, Esq. with certified copies of docket sheet and Document listing required by Pa.R.A.P. 1931(c)	05



Clearfield County Office of the Prothonotary and Clerk of Courts

William A. Shaw
Prothonotary/Clerk of Courts

Jacki Kendrick
Deputy Prothonotary/Clerk of Courts

Bonnie Hudson
Administrative Assistant

David S. Ammerman
Solicitor

PO Box 549, Clearfield, PA 16830 • Phone: (814) 765-2641 Ext. 1330 • Fax: (814) 765-7659 • www.clearfieldco.org

Fredric J. Ammerman, P.J.
Court of Common Pleas
230 E. Market Street
Clearfield, PA 16830

Kim C. Kesner, Esq.
212 South Second Street
Clearfield, PA 16830

Peter F. Smith, Esq.
PO Box 130
Clearfield, PA 16830

F. Cortez Bell, III, Esq.
318 E. Locust Street
Clearfield, PA 16830

OPY

Peter F. Smith
Vs.
Clearfield County Tax Claim Bureau and
Michael A. Rudella, Jr.

Court No. 08-1942-CD; Commonwealth Court No. 843 CD 2009

Dear Counsel:

Please be advised that the above referenced record was forwarded to the Commonwealth Court of Pennsylvania on June 30, 2009.

Sincerely,

William A. Shaw
Prothonotary/Clerk of Courts

FILED
07/00/04
JUN 30 2009

WAS
William A. Shaw
Prothonotary/Clerk of Courts

231

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

No. 08-1942-CD

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Date: 6/30/2009
Time: 04:56 PM
Page 1 of 3

Clearfield County Court of Common Pleas

ROA Report

User: BHUDSON

Case: 2008-01942-CD

Peter F. Smith vs. Clearfield County Tax Claim Bureau, et al

Civil Other-COUNT

Date	Judge
10/10/2008	New Case Filed. No Judge Filing: Petition Paid by: Smith, Peter F. (plaintiff) Receipt number: 192629. No Judge Dated: 10/10/2008 Amount: \$95.00 (Check) For: Smith, Peter F. (plaintiff) 3CC Atty Smith.
10/13/2008	Order, this 13th day of Oct., 2008, upon consideration of the foregoing Fredric Joseph Ammerman Petition, it is Ordered: a Rule is issued upon the Respondents. The Respondents shall file answers to the Petition within 20 days of service upon the Respondent. Argument and hearing shall be held on Nov. 19, 2008 at 10:30 a.m. in Courtroom 1. By The Court, /s/ Fredric J. Ammerman, Pres. judge. 3 CC Atty. Smith
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Clearfield County Court of Common Pleas
ROA Report

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5/4/2009	Filing: Appeal to High Court Paid by: Bell, F. Cortez III (attorney for Rudella Fredric Joseph Ammerman Michael A. Jr.) Receipt number: 1929263 Dated: 5/4/2009 Amount: \$50.00 (Check) For: Rudella, Michael A. Jr. (defendant)
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Clearfield County Court of Common Pleas

ROA Report

User: BHUDSON

Case: 2008-01942-CD

Current Judge: Fredric Joseph Ammerman
Peter F. Smith vs. Clearfield County Tax Claim Bureau, et al

Civil Other-COUNT

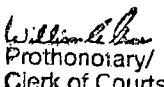
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6/9/2009	Transcript of Proceedings-Plaintiff's Motion for Reconsideration held on March 27, 2009, filed. Fredric Joseph Ammerman
6/12/2009	Opinion, filed cert. to Atty's Smith, Kesner, Bell, Mikesell and C/A Fredric Joseph Ammerman

I hereby certify this to be a true and attested copy of the original statement filed in this case.

JUN 30 2009

Attest,


William L. Hause
Prothonotary
Clerk of Courts


William L. Hause
Prothonotary/
Clerk of Courts

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

PETER F. SMITH,
Petitioner

vs. : NO. 2008-1942-CD

CLEARFIELD COUNTY TAX CLAIM
BUREAU,

Respondent

MICHAEL A. RUDELLA, Jr.
Respondent

FILED

JUN 12 2009

0 12:45 PM

William A. Shaw
Prothonotary/Clerk of Courts

CERT. TO ATTY'S, SMITH,
KESNER,
BELL,
&
CPA, L
MURKIN

OPINION

On October 10, 2008 Peter F. Smith (hereinafter, "Petitioner") initiated a Petition to Halt Private Sale against Respondents Clearfield County Tax Claim Bureau (hereinafter, "CCTCB") and Michael A. Rudella (hereinafter, "Rudella"). On January 12, 2009, following an evidentiary hearing, this Court denied the Petitioner's petition. Thereafter, the Petitioner filed a Motion For Reconsideration, which following argument, was granted by this Court. Consequently, the Petition to Halt Private Sale was granted and Petitioner given the right to pay all back taxes and the other amounts due on the mineral assessment. Now, Respondent Rudella moves to appeal this Court's order halting the respective property's private tax sale.¹

The Petitioner's cause of action arises from the notification procedures of a private tax sale for the real estate property owned by Smith Coal Company (hereinafter, "SCC"), located in Goshen Township, Clearfield County, Pennsylvania. The Petitioner has five-percent (5%) ownership interest of SCC. Upon reconsideration, this Court deemed the private tax sale notice to SCC was defective because the property was incorrectly described in tax sale

¹ A case involving the same parties and the same mineral interest is currently on appeal to the Commonwealth Court on other grounds, No. 2007-1865-CD.

notice by CCTCB as Clearfield County Tax Map Number 115-N06-000- 00008 MN, instead of the proper identification number of 115-N05-000-00008 MN.

To effectuate a valid private tax sale statute requires "Notice of Sale" by certified mail, posting, and publication. 72 P.S. § 5860.602 et. seq. "In addition to such publications, similar notice of the sale shall also be given by the bureau as follows:

- (1) At least thirty (30) days before the date of the sale, by United States certified mail, restricted delivery, return receipt requested, postage prepaid, to each owner as defined by this act."

72 P.S. § 5860.602 (e)(1)

"In a tax sale case, the Bureau has the burden of proving compliance with the statutory provisions of the Law. It is well settled that the notice provisions of the Law [Real Estate Tax Sale Law] are to be strictly construed and that strict compliance with the notice provisions are essential to prevent the deprivation of property without due process." *Pitts v. Delaware County Tax Claim Bureau*, 967 A.2d 1047, 1053 (Pa.Cmwlth.,2009) (citations omitted).

On or about October 26, 2007 SCC received notice from CCTCB that property 115-N06-000-0008 MN was delinquent in taxes from 1997 to 2006 and was scheduled for tax sale December 27, 2007. Clearfield County Tax Map Number 115-N06-000-00008 MN was an incorrect description within the notice. The description of the relevant property as 115-N06-000-0008 MN was more than a mere isolated type-o, as CCTCB sent several communications, which burnished the tax map number of 115-N06-000-00008 MN; this included letters to SCC, Clearfield County Commissioners, Goshen Township Supervisors and Mr. Rudella. *Argument on Plaintiff's Petition to Halt Private Sale*, November 19, 2008, page # 30-33. Further, Petitioner testified that SCC had over twenty (20) real estate interests throughout Clearfield County, which at the time of the notice he believed included 115-N06-000-00008

MN. Since SCC received notification describing the property number as 115-N06-000-00008 MN instead of the property number of 115-N05-000-00008 MN for private sale for non-payment of taxes, the CCTCB notification containing the property number 115-N06-000-00008 MN was defective.

Hence, adhering to strict application of the Real Estate Tax Sale Law 72 P.S. § 5860.602 et. seq., this Court was correct in voiding the tax sale of property map number 115-N05-000-00008 MN because the notice sent to SCC was invalid.

BY THE COURT,

Date: 6-12-09


FREDRIC J. AMMERMAN
President Judge

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

PETER F. SMITH,
Appellee

v.

NO. 08-1942-CD

CLEARFIELD COUNTY TAX CLAIM
BUREAU,

Appellee

Type of Case: Civil

Appeal of Michael A. Rudella,
Appellant

Type of Pleading:
Statement of Matters
Complained of on Appeal

Filed on Behalf of:
Michael A. Rudella, Appellant

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

FILED
05/26/2009 5:00 PM
MAY 26 2009 Atty Bell
S

William A. Shaw
Prothonotary/Clerk of Courts

(GW)

28

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

PETER F. SMITH, :
Appellee :
V. : NO. 08-1942-CD
CLEARFIELD COUNTY TAX CLAIM :
BUREAU, :
Appellee :
Appeal of Michael A. Rudella, :
Appellant :

STATEMENT OF MATTER COMPLAINED OF ON APPEAL

NOW comes the Appellant, Michael A. Rudella, by and through his attorney, F. Cortez Bell, III, Esquire, who for the Appellant's Statement of Matters Complained of on Appeal pursuant to the provisions of the Pennsylvania Rules of Appellate Procedure, Rule 1925(b) respectfully sets forth said statement as follows:

1. That the Trial Court erred by granting the Petitioner's Motion for Reconsideration in the nature of Post Trial Relief and therein granting the Petition to Halt Private Sale and allow the payment of taxes, interest and costs due by the Petitioner as the subject matter of the Private Sale is currently the subject of an appeal before the Commonwealth Court of Pennsylvania to No. 1580 C.D. 2008 as such your Honorable Court has no jurisdiction over the matter..
2. That the Trial Court erred in granting the Petition to Halt Private Sale as the Clearfield County Tax Claim Bureau had not advertised any private bid for the property in question

such that any Petition could have been filed other than the advertizing that was completed in regard to and prior to the case which is currently on appeal. The statutory time period for the filing of such a Petition had expired as well as the matter was already on appeal.

Respectfully submitted,

F. Cortez Bell, III
F. Cortez Bell, III, Esquire
Counsel for Appellant Rudella

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

PETER F. SMITH, :
Appellee :
V. : NO. 08-1942-CD
CLEARFIELD COUNTY TAX CLAIM :
BUREAU, :
Appellee :
Appeal of Michael A. Rudella, Appellant :
:

PROOF OF SERVICE

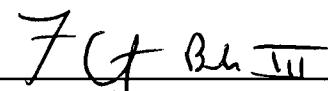
I hereby certify that I am this day serving a copy of the foregoing Statement of Matters
Complained of on Appeal upon the persons and in the manners indicated below:

Service By First Class Mail, Postage Pre-paid

Mr. Peter F. Smith, Esquire
30 South Second Street
P.O. Box 130
Clearfield, PA. 16830
Attorney for Appellee Smith

Mr. Kim C. Kesner, Esquire
212 South Second Street
Clearfield, PA. 16830
Clearfield County Solicitor
Attorney for Appellee Tax Claim Bureau

By


F. Cortez Bell, III, Esquire
Counsel for Appellant Rudella

Dated: May 26, 2009

Commonwealth Court of Pennsylvania
www.aopc.org

May 5, 2009

RE: Smith v. Clearfield Cnty Tax Cl. Bur. (Rudella)
No.: 843 CD 2009
Agency Docket Number: 08-1942-CD
Filed Date: May 4, 2009

5/5/09
FILED
MAX 7 2009
12-26/w
William A. Shaw
Prothonotary/Clerk of Courts

Notice of Docketing Appeal

A Notice of Appeal from an order of your court has been docketed in the Commonwealth Court of Pennsylvania. The Commonwealth Court docket number must be on all correspondence and documents filed with the court.

Under Chapter 19 of the Pennsylvania Rules of Appellate Procedure, the Notice of Appeal has the effect of directing the Court to transmit the certified record in the matter to the Prothonotary of the Commonwealth Court.

The complete record, including the opinion of the trial judge, should be forwarded to the Commonwealth Court within sixty (60) days of the date of filing of the Notice of Appeal. Do not transmit a partial record.

Pa.R.A.P. 1921 to 1933 provides the standards for preparation, certification and transmission of the record.

The address to which the Court is to transmit the record is set forth on Page 2 of this notice.

Notice to Counsel

A copy of this notice is being sent to all parties or their counsel indicated on the proof of service accompanying the Notice of Appeal. The appearance of all counsel has been entered on the record in the Commonwealth Court. Counsel has thirty (30) days from the date of filing of the Notice of Appeal to file a praecipe to withdraw their appearance pursuant to Pa. R.A.P. 907 (b).

Appellant or Appellant's attorney should review the record of the trial court, in order to insure that it is complete, prior to certification to this Court. (Note: A copy of the Zoning Ordinance must accompany records in Zoning Appeal cases).

The addresses to which you are to transmit documents to this Court are set forth on Page 2 of this Notice.

If you have special needs, please contact this court in writing as soon as possible.

Attorney Name

F. Cortez Bell, III, Esq.

Kim C. Kesner, Esq.

Peter Fortune Smith, Esq.

Party Name

Michael A. Rudella

Clearfield County Tax Claim

Bureau

Peter F. Smith

Party Type

Appellant

Appellee

Appellee

27

Address all written communications to:

Office of the Chief Clerk
Commonwealth Court of Pennsylvania
Room 624
Irvis Office Building
Harrisburg, PA 17120
(717) 255-1650

Filings may be made in person at the following address (except on Saturdays, Sundays and holidays observed by Pennsylvania Courts) between 9:00 a.m. and 4:00 p.m.

Office of the Chief Clerk
Commonwealth Court of Pennsylvania
Room 624
Sixth Floor
Irvis Office Building
Harrisburg, PA 17120
(717) 255-1650

Pleadings and similar papers (but not paperbooks or certified records) may also be filed in person only at:

Office of the Chief Clerk
Commonwealth Court of Pennsylvania
Filing Office
Suite 990
The Widener Building
One South Penn Square
Philadelphia, PA 19107
(215) 560-5742

The hours of the Philadelphia Filing Office are 9:00 a.m. to 4:00 p.m.

Under Pa.R.A.P. 3702, writs or other process issuing out of the Commonwealth Court shall exit only from the Harrisburg Office.

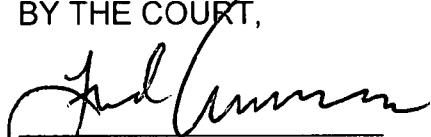
IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA
CIVIL DIVISION

PETER F. SMITH, * No. 08-1942-CD
Appellee *
vs. *
*
CLEARFIELD COUNTY TAX CLAIM BUREAU *
Appellee *
*
Appeal of Michael A. Rudella, *
Appellant *

ORDER

AND NOW, this 4th day of May, 2009, upon the Court's receipt of the Notice of Appeal filed on behalf of Michael A. Rudella; it is the ORDER of this Court that hearing on the Motion for Reconsideration scheduled for May 15, 2009 at 2:45 p.m. be and is hereby canceled as the Appeal renders the Motion moot.

BY THE COURT,


FREDRIC J. AMMERMAN
President Judge

S
FILED
05/08/2009
MAY 05 2009
10:45 AM
2009

William A. Shaw
Prothonotary/Clerk of Courts

ICC Atty's: Smith
Kesner
Bell
1026

FILED

MAY 05 2009

William A. Shaw
Prothonotary/Clerk of Courts

DATE: 5/5/09

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 _____ Other
____ Special Instructions:

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

PETER F. SMITH,
Appellee

vs.

CLEARFIELD COUNTY TAX CLAIM BUREAU
Appellee

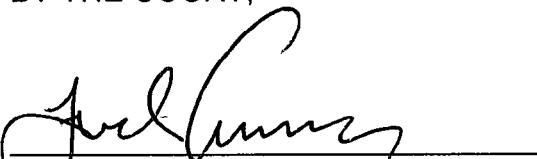
Appeal of Michael A. Rudella,
Appellant

* No. 08-1942-CD

ORDER

NOW, this 4th day of May, 2009, this Court having been notified of Appeal to the Commonwealth Court of Pennsylvania in the above-captioned matter; it is the ORDER of this Court that Michael A. Rudella, Appellant, file a concise statement of the matters complained of on said Appeal no later than twenty-one (21) days herefrom, as set forth in Rule 1925(b) of the Rules of Appellate Procedure.

BY THE COURT,


FREDRIC J. AMMERMAN
President Judge

3 **FILED** ^{rec}
05/05/2009
MAY 05 2009
William A. Shaw
Prothonotary/Clerk of Courts

Attn: Smith
Kosner
Bell

#25

FILED

MAY 05 2009

William A. Shaw
Prothonotary/Clerk of Courts

DATE: 5/5/09

 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
 Other

Special Instructions:

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

PETER F. SMITH,
Appellee

v.

CLEARFIELD COUNTY TAX
CLAIM BUREAU,
Appellee

Appeal of Michael A. Rudella,
Appellant

: NO. 08-1942-CD

: Type of Case: Civil

: Type of Pleading:
Notice of Appeal

: Filed on Behalf of:
Michael A. Rudella
Appellant

: Counsel of Record for
This Party:
F. Cortez Bell, III, Esquire
I.D. #30183

: F. CORTEZ BELL, III, ESQUIRE
318 East Locust Street
P.O. Box 1088
Clearfield, PA. 16830
Telephone: 814-765-5537

FILED Atty pd. 50.00
10:24 AM
MAY 04 2009 4cc Atty Bell

S William A. Shaw 1cc w/ 50.00 check
Prothonotary/Clerk of Courts to Comm. Crt.

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(24)

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

PETER F. SMITH, :
Appellee :
V. : No. 08-1942-CD
CLEARFIELD COUNTY TAX :
CLAIM BUREAU, :
Appellee :
Appeal of Michael A. Rudella, :
Appellant :

NOTICE OF APPEAL

Notice is hereby given that Michael A. Rudella, Appellant in the above captioned matter, hereby appeals to the Commonwealth Court of Pennsylvania from the Order of the Court of Common Pleas of Clearfield County dated April 3, 2009. Said Order was entered as to a Motion for Reconsideration in the nature of Post Trial Relief filed by Peter F. Smith, as the original Petitioner in the above captioned matter. A copy of said Order is attached hereto, as well as is evidenced by the entry of said Order upon the docket in this matter as indicated by the attached copy of the docket entries.

Respectfully submitted,
By:

F. Cortez Bell, III
F. Cortez Bell, III, Esquire
Counsel for Appellant Rudella
Supreme Court No. 30183

F. Cortez Bell, III, Esquire
318 East Locust Street
P.O. Box 1088
Clearfield, PA. 16830
Telephone: 814-765-5537

Dated: May 4, 2009

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

PETER F. SMITH, * NO. 08-1942-CD
Petitioner *
vs. *
CLEARFIELD COUNTY TAX CLAIM BUREAU, *
Respondent *
And *
MICHAEL A. RUDELLA, JR., *
Respondent *

ORDER

AND NOW, this 3rd day of April, 2009, in consideration of the Petitioner's Motion for Reconsideration in the nature of Post Trial Relief; it is the ORDER of this Court that the said Motion for Reconsideration be and is hereby GRANTED. This Court's Order of January 12, 2009 is hereby RESCINDED. It is the further Order of this Court that the Petition to Halt Private Sale filed by the Petitioner on October 10, 2008 be and is hereby GRANTED. The tax sale scheduled by the Clearfield County Tax Claim Bureau to the interest identified by Tax Map No. 115-N05-000-00008 MN is hereby halted. The said Tax Claim Bureau is hereby directed to accept payment by Smith Coal Company of all taxes, interest and costs assessed against the said interest.

BY THE COURT,

/S/ Fredric J Ammerman

FREDRIC J. AMMERMAN
President Judge

REASON: The Court has read a true and accurate copy of the original statement filed in this case.

APR 6 2009

Attest.

L. F. Ammerman
FREDERIC J. AMMERMAN
Clerk of Courts

Date: 4/29/2009

Time: 08:29 AM

Page 1 of 2

Clearfield County Court of Common Pleas

ROA Report

User: SEARCH

Case: 2008-01942-CD

Current Judge: Fredric Joseph Ammerman

Peter F. Smith vs. Clearfield County Tax Claim Bureau, et al

Civil Other-COUNT

Date	Judge
10/10/2008	New Case Filed. No Judge
	Filing: Petition Paid by: Smith, Peter F. (plaintiff) Receipt number: 1926294 No Judge Dated: 10/10/2008 Amount: \$95.00 (Check) For: Smith, Peter F. (plaintiff) 3CC Atty Smith.
10/13/2008	Order, this 13th day of Oct., 2008, upon consideration of the foregoing Fredric Joseph Ammerman Petition, it is Ordered: a Rule is issued upon the Respondents. The Respondents shall file answers to the Petition within 20 days of service upon the Respondent. Argument and hearing shall be held on Nov. 19, 2008 at 10:30 a.m. in Courtroom 1. By The Court, /s/ Fredric J. Ammerman, Pres. judge. 3 CC Atty. Smith
10/15/2008	Certificate of Service, Request for Production of Documents, filed by s/Peter Fredric Joseph Ammerman F. Smith, Esq. No CC
11/3/2008	Praecipe to Accept Service, of a certified copy of the Petition and Rule Fredric Joseph Ammerman Returnable accepted by Kim C. Kesner, Esquire. Filed by s/ Peter F. Smith, Esquire. No CC
11/14/2008	Praecipe to submit Acceptance of Service, filed. Fredric Joseph Ammerman Acceptance of service on behalf of Michael A. Rudella Jr, filed by s/ F. Cortez Bell III Esq. and Acceptance of Service on behalf of Clearfield County Tax Claim Bureau, file by s/ Kim C. Kesner Esq. No CC.
11/18/2008	Sheriff Return, NOW, Nov. 18th 2008 at 1:35 pm After diligent search I mak Fredric Joseph Ammerman return of NOT SERVED as to Michael A. Rudella Jr-returned per instruction: of plaintiff. So Answers, Chester A. Hawkins, Sheriff. Answer and New Matter of Respondent Rudella to Petition to Halt Private Fredric Joseph Ammerman Sale, filed by s/ F. Cortez Bell, III, Esquire. 5CC Atty. Bell
11/19/2008	Petitioner's Response to Respondent Rudella's New Matter, filed by s/ Peter Fredric Joseph Ammerman F. Smith., Esquire. 4CC to Atty
11/20/2008	Order, AND NOW, this 19th day of November, 2008, following hearing on th Fredric Joseph Ammerman Plaintiff's Petition to Halt Private Sale, Order that Petitioner and Respondent Rudella supply the Court with appropriate brief within no more than 30 days from this date. The same deadline shall apply to the solicitor for the Tax Claim Bureau in the event that he would wish to submit a brief. BY THE COURT: /s/Fredric J. Ammerman, P.J. Two CC Attorneys: Smith, Kesner, Bell
1/12/2009	Order, this 12th day of Jan., 2009, Plaintiff's Petition to Halt Private Sale is Fredric Joseph Ammerman Denied. by The Court, /s/ Fredric J. Ammerman, Pres. Judge. 1CC Atty; Smith, Kesner, F. Bell
1/22/2009	Motion For Reconsideration, filed by s/ Peter F. Smith, Esquire. 4CC Atty. Fredric Joseph Ammerman Smith Certificate of Service, a copy of the Petitioner's Motion For Reconsideration Fredric Joseph Ammerman served to Attorney F. Cortez Bell, III, and Attorney Kim C. Kesner by handing it personally to them on Jan. 22, 2009. filed by s/ Peter F. Smith, Esquire. 4CC Atty. Smith
1/26/2009	Scheduling Order, this 23rd day of Jan., 2009, Argument on Plaintiff's Motioi Fredric Joseph Ammerman for Reconsideration is scheduled for Feb. 19, 2009 at 1:30 p.m. in Courtrroo 1. by The Court, /s/ Fredric J. Ammerman, Pres. Judge. 4CC to Atty.

Date: 4/29/2009

Time: 08:29 AM

Page 2 of 2

Clearfield County Court of Common Pleas

ROA Report

User: SEARCH

Case: 2008-01942-CD

Current Judge: Fredric Joseph Ammerman

Peter F. Smith vs. Clearfield County Tax Claim Bureau, et al

Civil Other-COUNT

Date	Judge
1/29/2009	Certificate of Service, filed. That a true and correct and certified copies of the Fredric Joseph Ammerman Scheduling Order entered and Motion for Reconsideration were sent by first class mail on January 28, 2009 to F. Cortez Bell III Esq. and Kim Kesner Esq., filed by s/ Peter F. Smith Esq. No CC.
2/5/2009	Notice, if no objections are made to the text of the transcript within 5 days Fredric Joseph Ammerman after such notice, the transcript will become part of the record upon being filed in the Prothonotary's office. filed by s/ Thomas D. Snyder, RPR, Official Court Reporter. No CC
	Transcript of Proceedings, filed. Argument on Plaintiff's Petition to Halt Fredric Joseph Ammerman Private Sale, held before Honorable Fredric J. Ammerman, Pres. Judge, on Nov. 19, 2008.
2/19/2009	Order, this 19th day of Feb., 2009, argument on the Plaintiff's motion for Fredric Joseph Ammerman Reconsideration is rescheduled from the 19th of Feb., 2009, to the 27th day of March, 2009 at 10:00 a.m. in Courtroom 1. By the Court, /s/ Fredric J. Ammerman, Pres. Judge. CC to Attys; Smith, Bell, Kesner
4/6/2009	Order, this 3rd day of April, 2009, the Motion for Reconsideration in the Fredric Joseph Ammerman nature of Post Trial Relief is GRANTED. This Court's Order of Jan. 12, 200 is RESCINDED. The Petition to Halt Private Sale filed on Oct. 10, 2008 is GRANTED. The tax sale scheduled is halted. The Tax Claim Bureau is directed to accept payment by Smith Coal Company of all taxes, interest and costs assessed against the said interest. By The Court, /s/ Fredric J. Ammerman, Pres. Judge 1CC Atty; P. Smith, F. Bell, K. Kesner
4/13/2009	Motion for Reconsideration, filed by s/ F. Cortez Bell, III, Esquire. 4CC atty. Fredric Joseph Ammerman Bell
4/14/2009	Rule, this 14th day of April, 2009, Rule Returnable for Answer by the Fredric Joseph Ammerman Petitioner and Respondent and hearing on Motion for Reconsideration to be held on the 15th of May, 2009 at 2:45 p.m. in Courtroom 1. By the Court, /s/ Fredric J. Ammerman, Pres. Judge. 4CC to Atty.
4/17/2009	Answer to Mr. Rudella's Motion For Reconsideration, filed by s/ Peter F. Fredric Joseph Ammerman Smith, Esquire. 5CC Atty. Smith
	Certificate of Service, copies of the Rule Returnable of April 14, 2009 and Fredric Joseph Ammerman Answer to Mr. Rudella's Motion For Reconsideration were sent by First Class mail on April 17, 2009 to F. Cortez Bell, III, Esquire, and Kim Kesner, Esquire. filed by s/ Peter F. Smith, Esquire. 5CC Atty. Smith

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

PETER F. SMITH, :
Appellee :
: :
V. : : No. 08-1942-CD
: :
CLEARFIELD COUNTY TAX :
CLAIM BUREAU, :
Appellee :
: :
Appeal of Michael A. Rudella, :
Appellant :
:

PROOF OF SERVICE

I hereby certify that I am this day serving a copy of the foregoing Notice of Appeal
upon the persons and in the manner indicated below, which service satisfies the requirements of Pa.

R.A.P. 121:

Service By Personal Service

Daniel J. Nelson
Court Administrator
Clearfield County Courthouse
Clearfield, PA 16830

Cathy Warrick
Official Court Reporter
Clearfield County Courthouse
Clearfield, PA 16830

Honorable Fredric J. Ammerman
President Judge
Court of Common Pleas of
Clearfield County
Clearfield County Courthouse
Clearfield, PA 16830

Mr. Peter F. Smith, Esquire
30 South Second Street
P.O. Box 130
Clearfield, PA 16830
Attorney for Appellee Peter F. Smith

Mr. Kim C. Kesner, Esquire
212 South Second Street
Clearfield, PA. 16830
Clearfield County Solicitor
Attorney for Appellee Tax Claim Bureau

By

F. Cortez Bell III
F. Cortez Bell, III, Esquire
Attorney for Appellant Rudella
Supreme Court No. 30183

Dated: May 4, 2009

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

PETER F. SMITH, :
Petitioner :
Vs. :
CLEARFIELD COUNTY TAX CLAIM :
BUREAU, :
Respondent :
MICHAEL A. RUDELLA, :
Respondent :

NO: 08-1942-CD

FILED
ON 128545 5CC
APR 17 2009
S William A. Shaw
Prothonotary/Clerk of Courts (60)

CERTIFICATE OF SERVICE

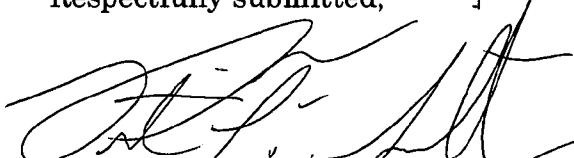
I, Peter F. Smith, Petitioner in the above-captioned matter, certify that true, correct and certified copies of the RULE RETURNABLE entered by Judge Ammerman of record April 14, 2009 and ANSWER TO MR. RUDELLA'S MOTION FOR RECONSIDERATION were sent by U. S. First Class Postage Prepaid to F. Cortez Bell, III, Attorney for Michael A. Rudella and Kim C. Kesner, Attorney for the Clearfield County Tax Claim Bureau on April 17, 2009 at the following addresses:

U.S. First Class
F. Cortez Bell, III, Esquire
318 E. Locust Street
P.O. Box 1088
Clearfield, PA 16830

U.S. First Class
Kim Kesner, Esquire
Solicitor for Clfd Co.
212 South 2nd Street
Clearfield, PA 16830

Date: April 17, 2009

Respectfully submitted,



Peter F. Smith, Petitioner
P. O. Box 130, 30 South Second St.
Clearfield, PA 16830
(814) 765-5595

423

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

PETER F. SMITH, :
Petitioner : No. 2008-1942-CD
: Type of Case: CIVIL
vs :
: Type of Pleading: ANSWER TO
CLEARFIELD COUNTY TAX : MR. RUDELLA'S MOTION FOR
CLAIM BUREAU, : RECONSIDERATION
: Respondent : Filed on behalf of:
: Petitioner :
MICHAEL A. RUDELLA, : Counsel of Record for this Party:
: Peter F. Smith, Attorney
: Supreme Court ID No. 34291
: 30 South Second Street
: P.O. Box 130
: Clearfield, PA 16830
: (814) 765-5595
: Counsel of Record for
: Mr. Rudella:
: F. Cortez Bell, III, Esquire
: Supreme Court ID No. 30183
: 318 East Locust Street
: P.O. Box 1088
: Clearfield, PA 16830
: (814) 765-5537
: Counsel for Clearfield County Tax
: Claim Bureau:
: Kim C. Kesner, Esquire
: Supreme Court ID No. 28307
: 212 South Second Street
: Clearfield, PA 16830
: (814) 765-1706

FILED
APR 17 2009
William A. Shaw
Prothonotary/Clerk of Courts

#22

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

PETER F. SMITH,

Petitioner : No. 07-1865-CD

vs.

CLEARFIELD COUNTY TAX

CLAIM BUREAU,

Respondent

MICHAEL A. RUDELLA,

Respondent

ANSWER TO MR. RUDELLA'S MOTION FOR RECONSIDERATION

COMES NOW, Peter F. Smith, who answers Respondent Mr. Rudella's Motion for Reconsideration as follows:

1. Admitted.
2. Admitted.
3. Admitted.
4. Denied because the averment misstates the underlying problem by mixing fact

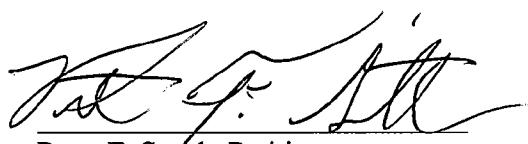
with fiction. This case is based on a valid and correctly identified tax assessment of a real estate interest which the Smith Coal Company actually owns. The other case which is before the Pennsylvania Commonwealth Court on appeal is based on an incorrect tax assessment which is a fiction because it does not correspond to a real estate interest which actually exists whether owned by the Smith Coal Company or another.

5. Denied for the reasons set forth in paragraph in 4.
6. Denied for the reasons set forth in paragraph 4.
7. Denied; this Honorable Court does have jurisdiction for the reasons set forth in paragraph 4 above.

WHEREFORE, your Petitioner prays that Mr. Rudella's Motion be denied.

Respectfully submitted,

Dated: 4/16/09



Peter F. Smith, Petitioner
30 South Second Street
P.O. Box 130
Clearfield, PA 16830
(814) 765-5595

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

PETER F. SMITH, :
Petitioner :
V. : NO. 08-1942-CD

CLEARFIELD COUNTY TAX CLAIM :
BUREAU, :

Respondent :
MICHAEL A. RUDELLA, :
Respondent :

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William A. Shaw

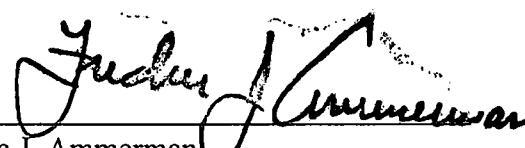
Prothonotary/Clerk of Courts

4 CEN + T. ATR

RULE RETURNABLE

NOW, this 14th day of April, 2009, upon consideration of the Respondent Rudella's Motion for Reconsideration a Rule is hereby granted on the Petitioner, Peter F. Smith and the Respondent, Clearfield County Tax Claim Bureau to show cause why said Motion for Reconsideration should not be granted. Rule Returnable for Answer by the Petitioner and Respondent and hearing on said Motion to be held on the 15th day of May, 2009, at 2:45 o'clock P M.. in Courtroom No. 1 at the Clearfield County Courthouse, Clearfield, Pennsylvania.

BY THE COURT,


Fredric J. Ammerman
President Judge

#21

FILED

APR 14 2009

William A. Shaw
Prothonotary/Clerk of Courts

DATE: 4-14-09
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:

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

PETER F. SMITH,
Petitioner

V.

NO. 08-1942-CD

CLEARFIELD COUNTY TAX CLAIM
BUREAU,
Respondent

Type of Case: Civil

MICHAEL A. RUDELLA,
Respondent

Type of Pleading:
Motion for Reconsideration

Filed on Behalf of:
Michael A. Rudella
Respondent

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

FILED 4CC
04/03/09 APR 13 2009
Atty Bell
S William A. Shaw
Prothonotary/Clerk of Courts
GU

20

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

PETER F. SMITH,	:	
		Petitioner
	:	
V.	:	NO. 08-1942-CD
	:	
CLEARFIELD COUNTY TAX CLAIM	:	
BUREAU,	:	
		Respondent
	:	
MICHAEL A. RUDELLA,	:	
		Respondent
	:	

RESPONDENT RUDELLA'S MOTION FOR RECONSIDERATION

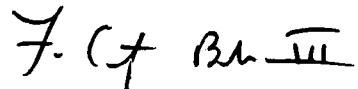
NOW, comes the Respondent, Michael A. Rudella by and through his attorney, F. Cortez Bell, III, Esquire, who respectfully sets forth the Respondent Rudella's Motion for Reconsideration and avers as follows:

1. That the above captioned matter was brought before the Court as a result of the filing of Petitioner, Peter F. Smith's Motion for Reconsideration.
2. That the Order sought to be reconsidered was that Order of Court dated January 12, 2009.
3. The Order of Court dated January 12, 2009 was as to a Petition to Halt Private Sale which was filed on October 10, 2008.
4. That during the course of hearings before the Court as to the instant matter it was determined that the instant case and an earlier case filed to Clearfield County Term and Docket number 07-1865-CD involve one and the same tax assessment which became separated as a result of a typographical error in the notice to the Petitioner, Peter F. Smith as to the interest of Smith Coal Company.

5. That the Court's determinations as to Clearfield County Term and Docket number 07-1865-CD are currently the subject of an appeal filed by the Petitioner to Commonwealth Court Term and Docket number 1580 CD 2008.
6. That the Court's Order dated April 3, 2009, specifically the last two sentences thereof deal and effect the matter which is currently on appeal.
7. That as the matter is currently on appeal to the Commonwealth Court of Pennsylvania, your Honorable Court does not have jurisdiction to issue Orders as to said matter.

WHEREFORE, your Respondent, Michael A. Rudella, would respectfully request that your Honorable Court reconsider the Order of Court dated April 3, 2009.

Respectfully Submitted,



F. Cortez Bell, III, Esquire
Attorney for Respondent Michael A. Rudella

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

PETER F. SMITH :
:
:
V. : NO. 08-1942-CD
:
:
CLEARFIELD COUNTY TAX CLAIM :
BUREAU :
:
MICHAEL A. RUDELLA :
:

CERTIFICATE OF SERVICE

I hereby certify this 13th day of April, 2009, a copy of the Respondent Rudella's Motion for Reconsideration has been served upon the following persons and in the manner indicated below:

Service via first class mail postage prepaid addressed as follows:

Kim C. Kesner, Esquire
212 South Second Street
Clearfield, PA. 16830

Peter F. Smith, Esquire
30 South Second Street
P.O. Box 130
Clearfield, PA. 16830

Respectfully Submitted,

F. Cortez Bell III
F. Cortez Bell, III, Esquire
Attorney for Respondent Michael A. Rudella

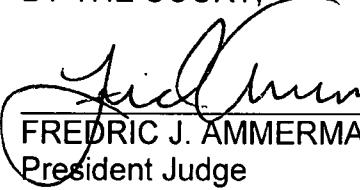
IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA
CIVIL DIVISION

PETER F. SMITH, * NO. 08-1942-CD
Petitioner *
vs. *
CLEARFIELD COUNTY TAX CLAIM BUREAU, *
Respondent *
And *
MICHAEL A. RUDELLA, JR., *
Respondent *

O R D E R

AND NOW, this 3rd day of April, 2009, in consideration of the Petitioner's Motion for Reconsideration in the nature of Post Trial Relief; it is the ORDER of this Court that the said Motion for Reconsideration be and is hereby GRANTED. This Court's Order of January 12, 2009 is hereby RESCINDED. It is the further Order of this Court that the Petition to Halt Private Sale filed by the Petitioner on October 10, 2008 be and is hereby GRANTED. The tax sale scheduled by the Clearfield County Tax Claim Bureau to the interest identified by Tax Map No. 115-N05-000-00008 MN is hereby halted. The said Tax Claim Bureau is hereby directed to accept payment by Smith Coal Company of all taxes, interest and costs assessed against the said interest.

BY THE COURT,


FREDRIC J. AMMERMAN
President Judge

FILED
04/06/2009 1cc Atty's:
APR 06 2009 P. Smith
S William A. Shaw F. Bell
Prothonotary/Clerk of Courts K. Kesner

(60)

619

FILED

APR 06 2009

William A. Shaw
Prothonotary/Clerk of Courts

DATE: 4/6/09

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:

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

PETER F. SMITH,
Petitioner

vs.

NO. 08-1942-CD

CLEARFIELD COUNTY TAX CLAIM BUREAU,
Respondent

vs.

MICHAEL RUDELLA, JR.,
Respondent

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William A. Shew

Prothonotary/Clerk of Courts

Cent to Atty's
Smith
Browne
Krasner

ORDER

NOW, this 19th day of February, 2009, it is the ORDER of this Court that the argument on the Plaintiff's Motion for Reconsideration be and is hereby rescheduled from the 19th day of February, 2009, at 1:30 p.m. to the 27th day of March, 2009 at 10:00 a.m. in Courtroom No. 1 of the Clearfield County Courthouse, Clearfield, Pennsylvania.

BY THE COURT,



FREDRIC J. AMMERMAN
President Judge

18

DATE: _____
____ 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 _____ *Kris Shaw*
____ Special Instructions: *Bru*

FILED

FEB 19 2009

William A. Shaw
Prothonotary/Clerk of Courts

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

PETER F. SMITH :
-vs- : No. 08-1942-CD
CLEARFIELD COUNTY TAX CLAIM :
BUREAU :
-vs- :
MICHAEL A. RUDELLA, JR. :

N O T I C E

In accordance with the Rules of Appellate
Procedure, Rule 1922, Notice is hereby given that if no
objections are made to the text of the transcript within
five (5) days after such notice, the transcript in the
above-captioned matter will become part of the record
upon being filed in the Prothonotary's office.

January 30, 2009

Thomas D. Snyder

Date

Thomas D. Snyder, RPR
Official Court Reporter

FILED
014-00761 NO CC
FEB 05 2009
S
William A. Shaw
Prothonotary/Clerk of Courts
#100

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

PETER F. SMITH, :
Petitioner :
Vs. :
: NO: 08-1942-CD
CLEARFIELD COUNTY TAX CLAIM :
BUREAU, :
Respondent :
:

S FILED
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#12

William A. Shaw
Prothonotary/Clerk of Courts

CERTIFICATE OF SERVICE

I, Peter F. Smith, Petitioner in the above-captioned matter, certify that true, correct and certified copies of the SCHEDULING ORDER entered January 26, 2009 and MOTION FOR RECONSIDERATION were sent by U.S. First Class Postage Prepaid to F. Cortez Bell, III, Attorney for Michael Rudella and Kim C. Kesner, Attorney for the Clearfield County Tax Claim Bureau on January 28, 2009 at the following addresses:

U.S. First Class
F. Cortez Bell, III, Esquire
318 E. Locust Street
P.O. Box 1088
Clearfield, PA 16830

U.S. First Class
Kim Kesner, Esquire
Solicitor for Clfd Co.
212 South 2nd Street
Clearfield, PA 16830

Respectfully submitted,



Peter F. Smith, Esquire
Attorney for Plaintiff
P. O. Box 130, 30 South Second St.
Clearfield, PA 16830
(814) 765-5595

Date: January 28, 2009

#15

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

PETER F. SMITH

Plaintiff,

vs.

CLEARFIELD COUNTY TAX CLAIM
BUREAU

NO. 08-1942-C.D.

5
FILED

JAN 26 2009

6 12:30 PM
William A. Shaw
Prothonotary/Clerk of Courts

up ready to file

And

MICHAEL A. RUDELLA, JR.

Defendants,

SCHEDULING ORDER

AND NOW, this 23rd day of January 2009, it is hereby ORDERED that

Argument on Plaintiff's Motion for Reconsideration in the above captioned matter
shall be and is hereby scheduled for **Thursday, February 19, 2009 at 1:30 P.M.** in
Courtroom No. 1, of the Clearfield County Courthouse, Clearfield, Pennsylvania.

BY THE COURT:



Fredric J. Ammerman,
President Judge

#14

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

PETER F. SMITH, Petitioner : No. 2008-1942-CD
vs. :
CLEARFIELD COUNTY TAX :
CLAIM BUREAU, :
Respondent :
And :
MICHAEL A. RUDELLA, JR. :
Respondent :
:

CERTIFICATE OF SERVICE

I, Peter F. Smith, Petitioner in the above-captioned matter, hereby certify that I have served a true and correct copy of the **PETITIONER'S MOTION FOR RECONSIDERATION** to Attorney F. Cortez Bell, III, counsel for Michael A. Rudella, Jr., Respondent and to Attorney Kim C. Kesner Attorney for the Clearfield County Tax Claim Bureau, by handing it personally to them on January 22, 2009.

Kim Kesner, Esquire
Solicitor for Clfd Co. Tax Claim
212 South 2nd Street
Clearfield, PA 16830

F. Cortez Bell, III, Esquire
Attorney for Michael A. Rudella, Jr.
318 E. Locust Street
P.O. Box 1088
Clearfield, PA 16830

Respectfully submitted,



Peter F. Smith, Petitioner
P.O. Box 130, 30 South Second Street
Clearfield, PA 16830
(814) 765-5595

Date: 1/22/09

FILED

01/22/09
JAN 22 2009

4cc
Amy Smith
6/10
William A. Shaw
Prothonotary/Clerk of Courts

#13

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

PETER F. SMITH,

Petitioner

: No. 2008-1942-CD

vs.

CLEARFIELD COUNTY TAX
CLAIM BUREAU,

Respondent

And

MICHAEL A. RUDELLA, JR.

Respondent

: Type of Case:

CIVIL

: Type of Pleading:

MOTION FOR
RECONSIDERATION

(In the nature of Post-Trial Relief)

: Attorney for the Petitioner:

Peter F. Smith, Esquire
Supreme Court No. 34291
30 South Second Street
P.O. Box 130
Clearfield, PA 16830
(814) 765-5595

: Attorney for CCTCB:

Kim C. Kesner, Esquire
212 South Second Street
Clearfield, PA 16830
(814)765-1707

: Attorney for Mr. Rudella:

F. Cortez Bell, III Esquire
318 E. Locust Street
P.O. Box 1088
Clearfield, PA 16830
(814)765-5537

FILED 4cc
1/22/2009 Atty Smith
S JAN 22 2009
G10

William A. Shaw
Prothonotary/Clerk of Courts
#12

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

PETER F. SMITH, :
Petitioner : No. 2008-1942-CD
vs. :
CLEARFIELD COUNTY TAX :
CLAIM BUREAU, :
Respondent :
And :
MICHAEL A. RUDELLA, JR. :
Respondent :
:

MOTION FOR RECONSIDERATION

COMES NOW, Peter F. Smith, Petitioner in the above captioned matter, who moves this Honorable Court to reconsider the Order it entered in this matter on January 12, 2009 and in support thereof states:

1. By Order dated January 12, 2009 this Honorable Court denied Petitioner's Petition to Halt a Private Sale of a mineral interest in Goshen Township, Clearfield County, Pennsylvania.
2. In addition to the meritorious grounds advanced by Petitioner in his testimony and the compelling statutory and case law presented in his brief, Petitioner respectfully suggests that denial of his Petition also denies him due process and equal protection under the Fourteenth Amendment of the United States Constitution and the Constitution of the Commonwealth of Pennsylvania at Const.Art.1, §16.
3. This Honorable Court halted a private sale in the matter of Grey v Clearfield County Tax Claim Bureau, Clearfield County Number 2008-1156-CD. Mr. Grey's petition was similar to the petition in this case in all material respects.
4. The state and federal Due Process and Equal Protection Clauses are vigorously applied to tax sales.

5. The Commonwealth Court reversed and remanded a Common Pleas Order denying a Petition to Halt a Sale where equal protection and due process considerations were violated by implication. The Court reasoned that "due process encompasses fundamental procedural fairness in tax sale cases as the purpose of the law is not to strip the taxpayer of his or her property but to ensure collection of taxes." Darden v. Montgomery County Tax Claim Bureau, 157 Pa.Cmwlth. 357, 362, 629 A.2d 321,324 (1993).

6. Pursuant to Local Rule 208.2(d) the undersigned certifies that he sought the concurrence of counsel for each Respondent to this Motion, and they did not concur.

WHEREFORE, Petitioner prays this Honorable Court to reconsider its prior Order and grant Petitioner's Prayer for Relief to halt the private sale in the above captioned matter regarding the real estate interest at Clearfield County Property Tax Code # 105-N05-000-00008 MN.

Respectfully submitted,



Peter F. Smith, Esquire
Attorney for Petitioner

Date: January 22, 2009

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

PETER F. SMITH

* NO. 08-1942-CD

VS.

CLEARFIELD COUNTY TAX CLAIM BUREAU *

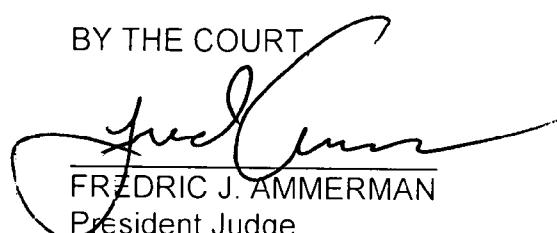
VS

MICHAEL A. RUDELLA, JR. *

ORDER

AND NOW, this 12th day of January, 2009, following evidentiary hearing and receipt of the parties' briefs; it is the ORDER of this Court that the Plaintiff's Petition to Halt Private Sale be and is hereby DENIED.

BY THE COURT


FREDRIC J. AMMERMAN

President Judge

FILED

01/12/2009

JAN 12 2009

Kesner

William A. Shaw
Prothonotary/Clerk of Courts

F. Bell

610

#11

FILED

JAN 12 2009

William A. Shaw
Prothonotary/Clerk of Courts

DATE: 1/12/09

 You are responsible for serving all appropriate parties.

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

 Plaintiff(s)

Plaintiff(s) Attorney Other

 Defendant(s)

Defendant(s) Attorney Other

 Special Instructions:

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

PETER F. SMITH

-VS-

No. 08-1942-CD

**CLEARFIELD COUNTY TAX
CLAIM BUREAU**

-VS-

MICHAEL A. RUDELLA, JR.

O R D E R

AND NOW, this 19th day of November, 2008, following hearing on the Plaintiff's Petition to Halt Private Sale, it is the ORDER of this Court that Petitioner and Respondent Rudella supply the Court with appropriate brief within no more than thirty (30) days from this date. The same deadline shall apply to the solicitor for the Tax Claim Bureau in the event that he would wish to submit a brief.

BY THE COURT,

Frederick Kummerow

President Judge

FILED

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NOV 20 2008 P. Smith

William A. Shaw
Prothonotary/Clerk of Courts

FILED

NOV 20 2008

William A. Shaw
Prothonotary/Clerk of Courts

DATE: 11/20/08

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:

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

PETER F. SMITH, :
Petitioner : No. 2008-1942-CD
vs. :
CLEARFIELD COUNTY TAX :
CLAIM BUREAU, :
Respondent :
And :
MICHAEL A. RUDELLA, JR. :
Respondent :

FILED
NOV 19 2008
William A. Shaw
Prothonotary/Clerk of Courts
1 Ctr. Att.

CERTIFICATE OF SERVICE

I, Peter F. Smith, Petitioner in the above-captioned matter, hereby certify that I have served a true and correct copy of the **PETITIONER'S RESPONSE TO RESPONDENT RUDELLA'S NEW MATTER** to Attorney F. Cortez Bell, III, counsel for Michael A. Rudella, Jr., Respondent and to Attorney Kim C. Kesner Attorney for the Clearfield County Tax Claim Bureau, by handing it personally to them on November 19, 2008.

Kim Kesner, Esquire
Solicitor for Clfd Co. Tax Claim
212 South 2nd Street
Clearfield, PA 16830

F. Cortez Bell, III, Esquire
Attorney for Michael A. Rudella, Jr.
318 E. Locust Street
P.O. Box 1088
Clearfield, PA 16830

Respectfully submitted,



Peter F. Smith, Petitioner
P.O. Box 130, 30 South Second Street
Clearfield, PA 16830
(814) 765-5595

Date: November 19, 2008

#9

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

PETER F. SMITH,

Petitioner

No: 2008-1942-CD

vs.

CLEARFIELD COUNTY TAX
CLAIM BUREAU,

Respondent

Type of Case: CIVIL

and

MICHAEL A. RUDELLA, JR.

Respondent

Type of Pleading: PETITIONER'S
RESPONSE TO RESPONDENT
RUDELLA'S NEW MATTER

Filed on behalf of:
Petitioner

Peter F. Smith, Petitioner
Supreme Court ID No. 34291
30 South Second Street
P.O. Box 130
Clearfield, PA 16830
(814) 765-5595

Counsel for CCTCB
Kim C. Kesner, Esquire
212 South Second Street
Clearfield, PA 16830
(814) 765-1707

Counsel for Michael A. Rudella, Jr.
F. Cortez Bell, III
PA I.D. # 30183
318 East Locust Street
P.O. Box 1088
Clearfield, PA 16830
(814) 765-5537

FILED

NOV 19 2008

5/10:15 AM

GK

William A. Shaw

Prothonotary/Clerk of Courts

4 CLEA to ATTY

28

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

PETER F. SMITH, :
Petitioner : No. 2008- 1942-CD
vs. :
CLEARFIELD COUNTY TAX :
CLAIM BUREAU, :
Respondent :
And :
MICHAEL A. RUDELLA, JR. :
Respondent :

PETITIONER'S RESPONSE TO RESPONDENT RUDELLA'S NEW MATTER

COMES NOW, the Petitioner Peter F. Smith, who answers the New Matter as follows:

24. Paragraphs 1 through 23 of the Petition are incorporated herein as though set forth in full.
25. Paragraph 25 is neither admitted nor denied. The Petitioner is without personal knowledge or information to form a belief as to the truth of said averment, and to the extent it may be relevant, demand strict proof at hearing.
26. Neither admitted nor denied for the reasons set forth in paragraph 25.
27. Neither admitted nor denied for the reasons set forth in paragraph 25.
28. Although Petitioner has not personally checked the assessment records for a card associated with number 115-N06-000-00008 MN, Petitioner has written correspondence and notices from the Clearfield County Tax Claim Bureau indicating that a property interest is assessed

by that office to the Smith Coal Company.

29. This averment contains a statement of law to which no answer is required.

In the event that a response is required, Petitioner avers that the entire docket of the case between the parties before the Commonwealth Court at Number 902 WDA 2008 involves the property interest assessed by Clearfield County Tax Map No. 115-N06-000-00008 MN.

Respectfully submitted,



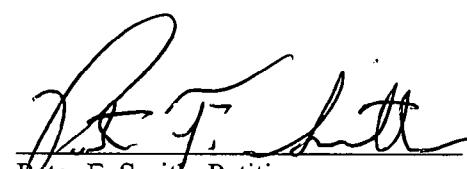
Dated: November 18, 2008

Peter F. Smith
Petitioner
30 South Second Street
P.O. Box 130
Clearfield, PA 16830
(814) 765-5595

VERIFICATION

I verify that the statements made in the foregoing document are true and correct. I understand that false statements herein are made subject to the penalties of 18 Pa. C.S. §4904, relating to unsworn falsification to authorities.

Date: 11/18/2008



Peter F. Smith
Peter F. Smith, Petitioner

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

PETER F. SMITH, :
Petitioner :
V. : NO. 08-1942-CD
CLEARFIELD COUNTY TAX CLAIM : Type of Case: Civil
BUREAU, :
Respondent : Type of Pleading:
MICHAEL A. RUDELLA, : Answer and New Matter
Respondent : of Respondent Rudella
: To Petition to Halt
: Private Sale
: Counsel of Record for this Party:
: F. Cortez Bell, III, Esquire
: PA. I.D. #30183
: 318 East Locust Street
: P.O. Box 1088
: Clearfield, PA 16830
: (814) 765-5537

FILED 5 CC
01/10/2008 Atty Bell
NOV 18 2008
S William A. Shaw
Prothonotary/Clerk of Courts
87

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

PETER F. SMITH, :
Petitioner :
: :
V. : NO. 08-1942-CD
: :
CLEARFIELD COUNTY TAX CLAIM :
BUREAU, :
Respondent :
: :
MICHAEL A. RUDELLA, :
Respondent :
:

NOTICE TO PLEAD

To the Petitioner, Peter F. Smith

You are hereby notified to file a written response to the enclosed New Matter
within twenty (20) days from service hereof or a judgment may be entered against you.

Fct Bell III
F. Cortez Bell, III, Esquire
Attorney for Respondent Michael A. Rudella

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

PETER F. SMITH,	:	
	:	
Petitioner	:	
	:	
V.	:	NO. 08-1942-CD
	:	
CLEARFIELD COUNTY TAX CLAIM	:	
BUREAU,	:	
	:	
Respondent	:	
	:	
MICHAEL A. RUDELLA,	:	
	:	
Respondent	:	

ANSWER AND NEW MATTER TO PETITION TO HALT PRIVATE SALE

NOW, comes the Petitioner, Michael A. Rudella by and through his attorney, F. Cortez Bell, III, Esquire, who respectfully sets forth the Respondent, Michael A. Rudella's Answer and New Matter to Petition to Halt Private Sale and avers as follows:

ANSWER

1. Paragraph one of the Petition is admitted.
2. Paragraph two of the Petition is admitted.
3. Paragraph three of the Petition is admitted in part and denied in part. It is admitted that one of the Respondents to the Petition is Michael A. Rudella. It is specifically denied that one of the Respondents to the Petition is Michael A. Rudella, Jr. Strict proof of the denied averment of Paragraph three of the Petition would be demanded at time of trial or hearing in this matter.
4. Paragraph four of the Petition is denied as stated. The Respondent, Michael A. Rudella, did submit a bid to purchase through private sale the Smith Coal Company mineral interest which was described as 100 Acres Coal Right at Clearfield County Assessment Tax Map No. 115-N05-000-00008MN.

5. Paragraph five of the Petition can be neither admitted nor denied, The Respondent, Michael A. Rudella after reasonable investigation is without sufficient knowledge or information to form a belief as to the truth of said averment and thus the averment can neither be admitted or denied. To the extent that a response is deemed necessary the averment would be specifically denied and strict proof thereof would be demanded at time of trial or hearing in this matter.
6. Paragraph six of the Petition can be neither admitted nor denied, The Respondent, Michael A. Rudella after reasonable investigation is without sufficient knowledge or information to form a belief as to the truth of said averment and thus the averment can neither be admitted or denied. To the extent that a response is deemed necessary the averment would be specifically denied and strict proof thereof would be demanded at time of trial or hearing in this matter.
7. Paragraph seven of the Petition can be neither admitted nor denied, The Respondent, Michael A. Rudella after reasonable investigation is without sufficient knowledge or information to form a belief as to the truth of said averment and thus the averment can neither be admitted or denied. To the extent that a response is deemed necessary the averment would be specifically denied and strict proof thereof would be demanded at time of trial or hearing in this matter.
8. Paragraph eight of the Petition would be admitted.
9. Paragraph nine of the Petition would be admitted in part and denied in part. It would be admitted that Smith Coal Company owned, subject to the private sale

proceedings which have occurred, a real estate interest assessed at Clearfield County Assessment Map NO. 115-N05-000-00008MN. It would be specifically denied that said County Assessment Card describes the assessment as "68.068 acre Coal Rights" Strict proof of the denied averment would be demanded at time of trial or hearing in this matter. Attached hereto as "Respondent Exhibit A" and Respondent Exhibit "B" are copies of the Assessment Cards which would be incorporated herein by reference.

10. Paragraph ten of the Petition can be neither admitted nor denied, The Respondent, Michael A. Rudella after reasonable investigation is without sufficient knowledge or information to form a belief as to the truth of said averment and thus the averment can neither be admitted or denied. To the extent that a response is deemed necessary the averment would be specifically denied and strict proof thereof would be demanded at time of trial or hearing in this matter.
11. Paragraph eleven of the Petition would be admitted in part and denied in part. It would be admitted that Smith Coal Company was sent a Notice of Return and Claim for Assessment Map #N05-000-00008MN dated July 14, 2008. It is admitted that the notice states a property description of 100 A Coal Rt. The Respondent, Michael A. Rudella would specifically deny any averments of paragraph eleven inconsistent with the above admission as well as would deny the truth and factual basis for any such notice from the Tax Claim Bureau. Strict proof of any denied averments and/or the factual basis for said tax claim notice would be demanded at the time of trial or hearing in this matter.
12. Paragraph twelve of the Petition can be neither admitted nor denied, The

Respondent, Michael A. Rudella after reasonable investigation is without sufficient knowledge or information to form a belief as to the truth of said averment and thus the averment can neither be admitted or denied. To the extent that a response is deemed necessary the averment would be specifically denied and strict proof thereof would be demanded at time of trial or hearing in this matter.

13. Paragraph thirteen of the Petition can be neither admitted nor denied, The Respondent, Michael A. Rudella after reasonable investigation is without sufficient knowledge or information to form a belief as to the truth of said averment and thus the averment can neither be admitted or denied. To the extent that a response is deemed necessary the averment would be specifically denied and strict proof thereof would be demanded at time of trial or hearing in this matter.
14. Paragraph fourteen of the Petition can be neither admitted nor denied, The Respondent, Michael A. Rudella after reasonable investigation is without sufficient knowledge or information to form a belief as to the truth of said averment and thus the averment can neither be admitted or denied. To the extent that a response is deemed necessary the averment would be specifically denied and strict proof thereof would be demanded at time of trial or hearing in this matter.
15. Paragraph fifteen of the Petition would be admitted.
16. Paragraph sixteen of the Petition can be neither admitted nor denied, The Respondent, Michael A. Rudella after reasonable investigation is without

sufficient knowledge or information to form a belief as to the truth of said averment and thus the averment can neither be admitted or denied. To the extent that a response is deemed necessary the averment would be specifically denied and strict proof thereof would be demanded at time of trial or hearing in this matter.

17. Paragraph seventeen of the Petition can be neither admitted nor denied, The Respondent, Michael A. Rudella after reasonable investigation is without sufficient knowledge or information to form a belief as to the truth of said averment and thus the averment can neither be admitted or denied. To the extent that a response is deemed necessary the averment would be specifically denied and strict proof thereof would be demanded at time of trial or hearing in this matter.
18. Paragraph eighteen of the Petition would be admitted.
19. Paragraph nineteen of the Petition would be admitted.
20. Paragraph twenty of the Petition would be denied. It would be specifically denied that the case on appeal to the Commonwealth Court deals with Assessment No. 115-N06-000-00008MN. The Respondent would aver that there is no such Assessment Number. The case on appeal is as to Assessment No. 115-N05-000-00008MN. That is the Assessment Number upon which the Respondent, Michael A. Rudella placed the private bid. The error in numbering arose as a result of a typographical error of the County Assessment Office on the notice sent to the Petitioner and upon which the Petitioner used as his basis for the Petition to Challenge the Private Sale on that case which is currently on appeal to the

Commonwealth Court. (Petitioner's Exhibit "C" attached to Petitioner's instant Petition) Strict proof of the denied averment of paragraph twenty would be demanded at time of trial or hearing in this matter.

21. Paragraph twenty-one of the Petition would be admitted to the extent stated subject to the assertion made by the Respondent, Michael A. Rudella, that the notice contains a typographical error in the Assessment number as set forth in the responses above.
22. Paragraph twenty-two of the Petition is denied as stated. The Respondent, Michael A. Rudella, did submit a bid to purchase through private sale the Smith Coal Company mineral interest which was described as 100 Acres Coal Right at Clearfield County Assessment Tax Map No. 115-N05-000-00008MN. Petitioner was provided notice as to that bid which resulted in the Petitioner filling a Petition to set aside the Private Bid and Sale. That Petition was acted upon by the Court And following hearing thereon the Court issued an Opinion and Order which is the basis for the current Commonwealth Court Appeal. Strict proof of the denied averment of paragraph twenty-two would be demanded at time of trial or hearing in this matter.
23. Paragraph twenty-three of the Petition is denied. Although the averment of Paragraph twenty-three is based upon a legal conclusion the averment would be denied. Respondent Rudella would aver that the case cited is distinguishable from the instant case. Strict proof of the denied averment would be demanded at time of trial or hearing in this matter.

WHEREFORE, your Petitioner, Michael A. Rudella, would respectfully request that your Honorable Court deny the Petition to Halt Private Sale which has been filed.

NEW MATTER

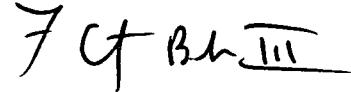
24. The responses to paragraphs one through twenty-three set forth above within the Answer would be incorporated herein at this point as if the same were set forth in full at length.
25. That at the time the Private Sale Bid was placed by the Respondent, Michael A. Rudella, there were only two properties on said Private Sale list in Goshen Township assessed in the name of Smith Coal Company.
26. That those two properties were:

Smith Coal Co N05-000-00008MN 100 A Coal RT

Smith Coal Co N05-000-00004MN 80 A Coal RT

27. That the Respondent placed a Private Sale Bid as to Assessment No. N05-000-00008MN.
28. That there is no Assessment in Goshen Township at Assessment No. 115-N06-000-00008MN.
29. That should the Court find that the instant matter is currently the matter on appeal before the Commonwealth Court of Pennsylvania that the Court no longer has jurisdiction to deal with any Petitions as to the case.

Respectfully Submitted,



F. Cortez Bell, III, Esquire
Attorney for Respondent Michael A. Rudella

VERIFICATION

I, Michael A. Rudella, Respondent herein, verify that the statements made within the foregoing Answer and New Matter to Petition to Halt Private Sale are true and correct to the best of my knowledge, information and belief. This verification is made subject to the penalties of 18 Pa. C.S.A., Section 4904, relating to unsworn falsifications to authorities.

Date: November 18, 2008



Michael A. Rudella

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

PETER F. SMITH

v.

NO. 08-1942-CD

CLEARFIELD COUNTY TAX CLAIM
BUREAU

MICHAEL A. RUDELLA

CERTIFICATE OF SERVICE

I hereby certify this 18th day of November, 2008, a copy of the Answer and New Matter to Petition to Halt Private Sale has been served upon the following persons and in the manner indicated below:

Service via personal delivery addressed as follows:

Kim C. Kesner, Esquire
212 South Second Street
Clearfield, PA. 16830

Peter F. Smith, Esquire
30 South Second Street
P.O. Box 130
Clearfield, PA. 16830

Respectfully Submitted,

F. Cortez Bell, III
F, Cortez Bell, III, Esquire
Attorney for Petitioner Michael A. Rudella

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA
NO: 08-1942-CD

PETER F. SMITH

vs SERVICE # 1 OF 1

CLEARFIELD COUNTY TAX CLAIM BUREAU and MICHAEL A. RUDELLA, JR.

PETITION TO HALT PRIVATE SALE & ORDER

SERVE BY: 11/18/2008

ASAP

HEARING: 11/19/2008 10:30 AM PAGE: 104859

S
FILED

DEFENDANT: MICHAEL A. RUDELLA, JR.

ADDRESS: C/O CHIP BELL, ATTY FOR DEFENDANT
CLEARFIELD, PA 16830

ALTERNATE ADDRESS

SERVE AND LEAVE WITH: DEFENDANT/PIC

CIRCLE IF THIS HIGHLIGHTED ADDRESS IS: VACANT OCCUPIED

ATTEMPTS

SHERIFF'S RETURN

NOW, _____ AT _____ AM / PM **SERVED** THE WITHIN

PETITION TO HALT PRIVATE SALE & ORDER ON MICHAEL A. RUDELLA, JR., DEFENDANT

BY HANDING TO _____ / _____

A TRUE AND ATTESTED COPY OF THE ORIGINAL DOCUMENT AND MADE KNOW TO HIM / HER THE CONTENTS THEREOF.

ADDRESS SERVED _____

NOW _____ AT _____ AM / PM **POSTED** THE WITHIN

PETITION TO HALT PRIVATE SALE & ORDER FOR MICHAEL A. RUDELLA, JR.

AT (ADDRESS) _____

NOW Nov. 18th AT 1:35 AM 0 PM AFTER DILIGENT SEARCH IN MY BAILIWICK,

I MAKE RETURN OF NOT SERVED AS TO MICHAEL A. RUDELLA, JR.

REASON UNABLE TO LOCATE RETURNED PER INSTRUCTIONS OF PLAINTIFF

SWORN TO BEFORE ME THIS

DAY OF 2008

So Answers: CHESTER A. HAWKINS, SHERIFF

BY:

Chester A. Hawkins
SHERIFF Deputy Signature

Print Deputy Name

Chester A. Hawkins
SHERIFF

#10

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

PETER F. SMITH,

Petitioner

: No. 2008-1942 -CD

vs.

CLEARFIELD COUNTY TAX
CLAIM BUREAU,

Respondent

: IN RE: **Property Tax Code No.**
105-N05-000-00008 MN

and

MICHAEL A. RUDELLA, JR.

Respondent

: Type of Pleading: **PETITION TO**
HALT PRIVATE
SALE

: Filed on behalf of:
Petitioner

: Counsel of Record for this Party:
Peter F. Smith, Attorney
Supreme Court ID No. 34291
30 South Second Street
P.O. Box 130
Clearfield, PA 16830
(814) 765-5595

: Counsel for CCTCB
Kim C. Kesner, Esquire
212 South Second Street
Clearfield, PA 16830
(814) 765-1707

: I hereby certify this to be a true
and attested copy of the original
statement filed in this case.

OCT 10 2008

Attest.

William L. Hess
Prothonotary/
Clerk of Courts

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

PETER F. SMITH, :
Petitioner : No. 2008-1442-CD
:
vs. :
CLEARFIELD COUNTY TAX :
CLAIM BUREAU, :
Respondent :
:
And :
:
MICHAEL A. RUDELLA, JR. :
Respondent :
:

ORDER

AND NOW, this 13 day of October, 2008, upon consideration of the foregoing Petition, it is hereby ordered that:

1. A Rule is issued upon the Respondents to show cause why the Petitioner is not entitled to the relief requested;
2. The Respondents shall file answers to the Petition within twenty (20) days of service upon the Respondent;
3. The Petition shall be decided under Pa.R.C.P No. 206.7;
4. Discovery shall be completed with ____ days of this date;
5. Argument and hearing shall be held on November 19, 2008 at 10:30 A.m. in Courtroom 1 of the Clearfield County Courthouse; and
6. Notice of the entry of this Order shall be provided to all parties by the Petitioner.

NOTICE

A PETITION HAS BEEN FILED AGAINST YOU IN COURT. IF YOU WISH TO DEFEND AGAINST THE MATTERS SET FORTH IN THE FOLLOWING PETITION, YOU MUST ENTER A WRITTEN APPEARANCE PERSONALLY OR BY ATTORNEY AND FILE AN ANSWER IN WRITING WITH THE PROTHONOTARY SETTING FORTH YOUR DEFENSES OR OBJECTIONS TO THE MATTER SET FORTH AGAINST YOU AND SERVE A COPY ON THE ATTORNEY OR PERSON FILING THE PETITION. YOU ARE WARNED THAT IF YOU FAIL TO DO SO THE CASE MAY PROCEEED WITHOUT YOU AND AN ORDER MAY BE ENTERED AGAINST YOU BY THE COURT WITHOUT FURTHER NOTICE FOR THE RELIEF REQUESTED BY THE PETITIONER. YOU MAY LOSE RIGHTS IMPORTANT TO YOU.

YOU SHOULD TAKE THIS PAPER TO YOUR LAWYER AT ONCE. IF YOU DO NOT HAVE A LAWYER OR CANNOT AFFORD ONE, GO TO OR TELEPHONE THE OFFICE SET FORTH BELOW TO FIND OUT WHERE YOU CAN GET LEGAL HELP.

COURT ADMINISTRATOR
Clearfield County Courthouse
Second and Market Streets
Clearfield, PA 16830
(814) 765-2641, Ext. 5982

By the Court:

/S/ Fredric J Ammerman

Judge

I hereby certify this to be a true
and attested copy of the original
statement filed in this case.

OCT 13 2008

Attest.

William L. Ammerman
Prothonotary/
Clerk of Courts

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

PETER F. SMITH, :
Petitioner : No. 2008- -CD
vs. :
CLEARFIELD COUNTY TAX :
CLAIM BUREAU, :
Respondent :
And :
MICHAEL A. RUDELLA, JR. :
Respondent :

PETITION

TO: The Honorable Fredric J. Ammerman, President Judge

COMES NOW, the Petitioner Peter F. Smith, who files the following Petition and in support thereof avers:

1. Petitioner is an adult individual residing at 102 Elizabeth Street, Clearfield, Clearfield County, Pennsylvania 16830.
2. The Respondent Clearfield County Tax Claim Bureau is a part of the Clearfield County municipal government with office at 230 East Market Street, Clearfield, Pennsylvania.
3. The Respondent Michael A. Rudella, Jr. is an adult who resides at 291 Terrace Street, Winburne, Pennsylvania 16879.
4. Michael A. Rudella may have submitted a bid to purchase through a Private Sale the Smith Coal Company mineral interest at issue is this petition and identified by Clearfield County Tax Map No. 105-N05-000-00008.

5. Petitioner is a partner in and the manager of Smith Coal Company, a Pennsylvania partnership with address of P.O. Box 130, 30 South Second Street, Clearfield, Pennsylvania 16830.

6. Your Petitioner owns a 5% interest in the Smith Coal Company with other members of his family.

7. Your Petitioner assumed the full management of the Smith Coal Company in the later half of 2007 due to the final illness of William U. Smith.

8. Your Petitioner is also an attorney licensed to practice before the Courts of Commonwealth of Pennsylvania and maintains his professional office at P.O. Box 130, 30 South Second Street, Clearfield, Pennsylvania.

9. The Smith Coal Company owns a real estate interest in Goshen Township, Clearfield County, Pennsylvania identified by Clearfield County Tax Map Number 115-N05-000-00008 MN which is described as a "68.068 acre Coal Rights" on the County Assessment Card.

10. William U. Smith had ceased to pay taxes on the real estate interest assessed by Number 115-N05-000-00008 MN on behalf of Smith Coal Company because he did not believe that the interest actually contained any coal.

11. Smith Coal Company was sent a Notice of Return of Claim for this assessment Tax Map No. 115-N05-000-00008 MN, dated July 14, 2008. However, this notice states the interest to be "100" A Coal Right. A true and correct copy of said notice is attached hereto and incorporated herein by reference as Exhibit A.

12. Your Petitioner established the approximate location of this real estate interest and toured the area.

13. Your Petitioner observed extensive strip mining of coal in the vicinity of the

assessed interest.

14. Your Petitioner concluded that this assessment may well contain coal and have value.

15. Your Petitioner offered a check to the Clearfield County Tax Claim Bureau drawn on the account of Smith Coal Company, dated September 3, 2008 in the amount of \$2,201.11. A true and correct copy of said check is attached hereto and incorporated herein by reference as Exhibit B.

16. Your Petition submitted this check via his secretary. The employee at the Tax Claim Bureau declined to accept the Smith Coal Company's check and said that she would have to "check."

17. Mr. Smith was subsequently advised that this parcel was "the one up on an appeal to the Commonwealth Court" and that the Bureau would not accept payment of the delinquent taxes, interest and costs.

18. The assessment on appeal to the Commonwealth Court is the subject of a Petition to Disapprove Private Sale brought by this Petitioner at Clearfield County Docket Number 2007-1865-CD.

19. That case is indeed on appeal to the Commonwealth Court at 902 WDA 2008.

20. Most importantly, that other case concerns the Smith Coal Company interest assessed by Clearfield County Number "115-N06-000-00008 MN" (emphasis supplied), which is described as a "100 acre Coal Right."

21. The Notice to the Smith Coal Company from the Clearfield County Tax Claim Bureau dated October 26, 2006, which triggered the case before the Commonwealth advising that

the Bureau had received and accepted a bid for this other assessment is attached hereto and incorporated herein by reference as Petitioner's Exhibit C.

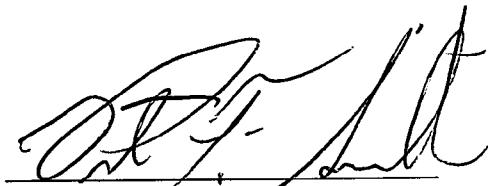
It references "Tax Map No. 115-N06-000-00008 MN."

22. The interest assessed at Clearfield County Tax Map Number 115-N05-000-00008 MN which is the subject of this petition can not be the proper subject of a Private Sale because the Smith Coal Company did not receive Notice that a bid was been received and accepted by the Tax Claim Bureau as required by 73 P.S. §5860.613(a).

23. This Court recently decided this very issue in the case of Ernest L. Gray, III vs. Clearfield County Tax Claim Bureau at Clearfield County Docket Number 2008-1156-CD. A true and correct copy of the Petition and this Court's Order halting the sale and permitting the taxpayer to pay all delinquent taxes is hereto and incorporated herein by reference as Petitioner's Exhibit D.

WHEREFORE, Petitioner prays this Honorable Court to enter an order directing the Clearfield County Tax Claim Bureau to accept payment by the Smith Coal Company of all taxes, interests and costs assessed against or arising because of Tax Map No. 115-N05-000-00008 MN and to halt any private sale, judicial sale or other sale of this interest.

Respectfully submitted,



Peter F. Smith
Attorney for the Petitioner
30 South Second Street
P.O. Box 130
Clearfield, PA 16830
(814) 765-5595

Dated: 10/10/08

VERIFICATION

I verify that the statements made in the foregoing document are true and correct. I understand that false statements herein are made subject to the penalties of 18 Pa. C.S. §4904, relating to unsworn falsification to authorities.

Date: 10/04/08



Peter F. Smith

Clearfield County Tax Claim Bureau - NOTICE OF RETURN AND CLAIM

Date: July 14, 2008



Claim # 2007-005289

Control # 115026357

Map# N05-000-00008 MN

Property Description

100 A COAL RT

Owner Or Reputed Owner
SMITH COAL CO.
C/O WILLIAM U. SMITH
120 W WALNUT STREET
CLEARFIELD PA 16830

Delinquent 2007 Real Estate Tax

Address all communication in connection with claim and make all checks or
money orders payable to: Clearfield County Tax Claim Bureau
230 East Market Street, Suite 121
Clearfield PA 16830

Business Hours: 8:30 AM to 4:00 PM Monday thru Friday Phone (814) 765-2641, Ext-5998

Notice is hereby given that the property above described has been returned to the Tax Claim Bureau of Clearfield County for non-payment of taxes and a claim has been entered under the provisions of Act No. 1947 P.L. 1368, as amended. If payment of these taxes is not made to the Tax Claim Bureau on or before December 31, 2008 and no exception is filed the claim will become absolute.

On July 1, 2008 a one (1) year period for discharge of tax claim shall commence or has commenced to run and if payment of taxes is not made during that period as provided by Act No. 1947, P.L. 1368, as amended, the property shall be advertised and exposed for sale under provisions of said act and there shall be no redemption after the actual sale.

Taxes Returned to Tax Claim Bureau	01/15/2008	County	\$27.15
		Municipal	\$5.82
		School	\$108.36
		Total	\$141.33

TOTAL DELINQUENCY IF PAID BY July 31, 2008

\$178.63

CALL FOR EXACT AMOUNT DUE.
APPROXIMATE INTEREST ADDED FIRST
DAY OF EACH MONTH = \$1.06

Any check returned unpaid by your bank will be subject to a twenty dollar (\$20.00) returned check fee.

PARTIAL PAYMENTS ARE ACCEPTED.

Eligible property owners may apply for an extension of time for payment of delinquent taxes by entering into an "AGREEMENT TO STAY SALE". Partial payment is required to begin. Inquire at Tax Claim Bureau for details.

WARNING

IF YOU FAIL TO PAY THIS TAX CLAIM OR FAIL TO TAKE LEGAL ACTION TO CHALLANGE THE TAX CLAIM, YOUR PROPERTY WILL BE SOLD WITHOUT YOUR CONSENT AS PAYMENT FOR THESE TAXES. YOUR PROPERTY MAY BE SOLD FOR A SMALL FRACTION OF IT'S FAIR MARKET VALUE. IF YOU PAY THIS TAX CLAIM BEFORE December 31, 2008 YOUR PROPERTY WILL NOT BE SOLD. IF YOU PAY THIS CLAIM AFTER July 1, 2009 BUT BEFORE THE ACTUAL SALE DATE YOUR PROPERTY WILL NOT BE SOLD BUT IT WILL BE LISTED ON ADVERTISEMENTS FOR SUCH SALE. IF YOU HAVE ANY QUESTIONS PLEASE CALL THE TAX CLAIM BUREAU AT (814)-765-2641, YOUR ATTORNEY OR THE COUNTY LAWYER REFERRAL SERVICE.

IF PROPERTY OWNER IS IN BANKRUPTCY OR IF PROPERTY IS UNMAPPED THIS NOTICE IS FOR INFORMATION ONLY.

ADDRESS ALL COMMUNICATIONS IN CONNECTION
WITH CLAIM AND MAKE CHECKS OR MONEY
ORDERS PAYABLE TO:

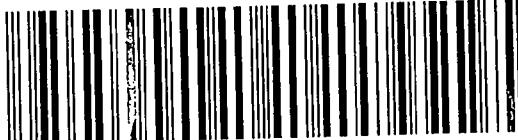
CLEARFIELD COUNTY TAX CLAIM BUREAU
230 EAST MARKET STREET, STE 121
CLEARFIELD, PA 16830-2425

BUSINESS HOURS: 8:30AM TO 4:00PM
MONDAY THRU FRIDAY
PHONE NUMBER: 814-765-2641 EXT. 5998

3723

CERTIFIED MAIL
CERTIFIED MAIL

CLEARFIELD COUNTY
TAX CLAIM BUREAU
230 E. MARKET STREET
CLEARFIELD, PA 16830-2425



FIRST CLASS MAIL
U.S. POSTAGE-
FEES PAID
HYDE, PA
PERMIT NO. 8

7109 2806 6600 0013 7237

RETURN RECEIPT REQUESTED

3723

SMITH COAL CO.
C/O WILLIAM U. SMITH
120 W WALNUT STREET
CLEARFIELD PA 16830

1542

SMITH COAL COMPANY

P.O. BOX 130
CLEARFIELD, PA 16830

60-627/313

DATE 03 SEPT 2008

PAY TO THE Clearfield County Tax Claim
ORDER OF Two Thousand Two Hundred Eleven and 11/100

\$ 2,201.11

DOLLARS





COUNTY NATIONAL BANK

MAIN OFFICE, CLEARFIELD, PA

FOR 2007-5289 (115-N5-8 MN)

100 154 210 103 1306 2781 1047881518

EXHIBIT "B"

Clearfield County Tax Claim Bureau



230 EAST MARKET STREET
SUITE 121
Clearfield, Pennsylvania 16830

TELEPHONE (814) 765-2641
FAX (814) 765-2640

October 26, 2007

Smith Coal Co
C/O William U Smith
120 W Walnut Street
Clearfield PA 16830

RE: MAP # 115-N06-000-00008 MN
DESC: 100 A COAL RT
OWNER: SMITH COAL CO

Dear Mr. Smith,

Please be advised that this office has received and accepted a bid of \$200.00 for the above referenced property. Real estate taxes have been unpaid on this property from 1997 to 2006, although offered at tax sale; no bid has been received until now.

The sale has been scheduled for DECEMBER 27, 2007 at 9:00 AM in the Tax Claim Bureau, 230 E Market Street Clearfield. Notice of this proposed sale will be published in The Progress and the Clearfield County Legal Journal on October 26, 2007 and November 9, 2007. Any party objecting to the sale price accepted for these properties may, within forty-five days of this notice, petition the Court of Common Pleas to disapprove the sale.

Should you have further questions, please contact me at 765-2641.

Sincerely,

Mary Anne Wesdock
Mary Anne Wesdock, Director

MAW/nac

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PA

CIVIL DIVISION-LAW

ERNEST L. GRAY, III.

Petitioner

VS.

CLEARFIELD COUNTY TAX CLAIM
BUREAU

Respondent

* No. 2008-1156-CD

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IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PA

CIVIL DIVISION-LAW

ERNEST L. GRAY, III.

Petitioner

vs.

CLEARFIELD COUNTY TAX CLAIM
BUREAU,

Respondent

* No. 2008-1156- CD

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*IN RE: Property Tax Code No.:
* 106-M9-628-016

ORDER

AND NOW, on this 24 day of June, 2008, upon
consideration of the foregoing Petition, it is the Order of this Court that:

1. Private Tax Sale of the within referenced property which is scheduled for Wednesday, June 25, 2008, is hereby stayed for a period of not less than thirty (30) days.
2. Petitioner is permitted to pay, satisfy and discharge all delinquent taxes against the above referenced property tax code number.

By the Court:



FILED
9/2/08
JUN 24 2008

3CC RAY
mason
60

William A. Shaw
Prothonotary/Clerk of Courts

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PA

CIVIL DIVISION-LAW

ERNEST L. GRAY, III.

*
* No.

Petitioner

vs.

CLEARFIELD COUNTY TAX CLAIM
BUREAU,

*
* IN RE: Property Tax Code No.:
* 106-M9-628-016

Respondent

*

PETITION TO HALT PRIVATE TAX SALE

AND NOW, comes the Petitioner, Ernest L. Gray, III., by and through his counsel, DAVID C. MASON, and petitions the Court to halt the scheduled private sale for non-payment of taxes of certain real estate, and in support thereof avers as follows:

1. Petitioner is Ernest L. Gray, III., an adult individual who resides at 441 N. Queen Street, Lancaster, Pennsylvania, 17601.
2. Respondent is the Clearfield County Tax Claim Bureau, Courthouse Annex, Clearfield, Pennsylvania, 16830.
3. Petitioner is the owner of certain premises situate, lying and being in the Township of Bradford, Clearfield County, Pennsylvania, identified on the tax maps of said township and county as 106-M9-628-016.
4. Pursuant to notices published in the Clearfield Progress and the Clearfield County Legal Journal a private sale for non-payment of real estate taxes is scheduled for June 25, 2008, at 9:00 a.m.
5. Petitioner did not receive actual notice of this sale until most recently.
6. Upon being told of the pending tax sale by his sister, Petitioner contacted the

undersigned counsel, who obtained from the Clearfield County Claim Bureau a letter mailed to Petitioner at a former address. Attached as Exhibit "A" is a copy of that letter.

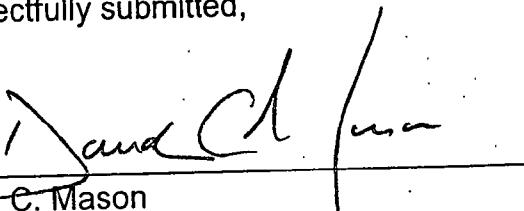
7. It is believed and therefore averred that Petitioner's due process rights will be violated by the conduct of this sale without proper notice having been given to the Petitioner.

8. It is believed and therefore averred that substantial harm will befall the Petitioner by the conduct of this sale in this manner, at this time, as the value of the property greatly exceeds the amount bid at private tax sale (\$300.00) and the amount of back taxes due and owing (approximately \$3,000.00).

9. It is believed and therefore averred that staying this private tax sale will not prejudice the Tax Claim Bureau or the respective taxing authorities as Petitioner intends to pay, satisfy, and discharge all delinquent taxes within fourteen (14) days of June 25, 2008.

WHEREFORE, Petitioner prays Your Honorable Court for the entry of an Order staying the private tax sale of property tax code number **106-M09-628-00016** currently scheduled for June 25, 2008, at 9:00 A. M. , for a period of not less than thirty (30) days in order to allow Petitioner to pay, satisfy and discharge all delinquent taxes against the above referenced property tax code number.

Respectfully submitted,



David C. Mason
Attorney for Petitioner

VERIFICATION

I, David C. Mason, Esquire, Attorney for Petitioner, do verify that the facts set forth in the foregoing Petition are true and correct to the best of my knowledge, information and belief based upon my knowledge of the facts of the case as expressed to me by Petitioner, Ernest L. Gray, III., This verification is provided by counsel because Petitioner is outside of the jurisdiction of the Court and his verification cannot be obtained within the time allowed for filing the pleading. This verification subject to the penalties of 18 Pa. C.S. §4904, relating to unsworn falsification to authorities.

DATED: June 24, 2008

David C. Mason
David C. Mason, Esquire
Attorney for Petitioner

Clearfield County Tax Claim Bureau

230 EAST MARKET STREET
SUITE 121
Clearfield, Pennsylvania 16830

TELEPHONE (814) 765-2641
FAX (814) 765-2640

April 25, 2008

Ernest L Gray III
1220 Hill Crest
Lancaster PA 17601

RE: MAP # 106-M09-628-00016
DESC: H & L
402 MAIN ST
OWNER: ERNEST L. GRAY. III

Dear Mr. Gray,

Please be advised that this office has received and accepted a bid of \$300.00 for the above referenced property. Real estate taxes have been unpaid on this property from 2003 to 2007, although offered at tax sale; no bid has been received until now.

The sale has been scheduled for June 25, 2008 at 9:00 AM in the Tax Claim Bureau, 230 E Market Street Clearfield. Notice of this proposed sale will be published in The Progress and the Clearfield County Legal Journal on April 25, 2008 and May 9, 2008. Any party objecting to the sale price accepted for these properties may, within forty-five days of this notice, petition the Court of Common Pleas to disapprove the sale.

Should you have further questions, please contact me at 765-2641.

Sincerely,

Mary Anne Wesdock
Mary Anne Wesdock, Director

MAW/nac

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

PETER F. SMITH, :
Petitioner : No. 2008-1942-CD
:
vs. :
:
CLEARFIELD COUNTY TAX :
CLAIM BUREAU, :
Respondent :
:
And :
:
MICHAEL A. RUDELLA, JR. :
Respondent :
:

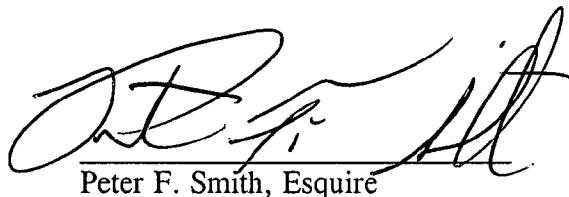
PRAECIPE TO SUBMIT ACCEPTANCES OF SERVICE

TO: William A. Shaw, Sr., Clearfield County Prothonotary

Dear Sir:

Kindly include in the record of this case the original Acceptances of Service of a certified copy of the Petition and completed Rule Returnable by Kim C. Kesner as counsel for Defendant, Clearfield County Tax Claim Bureau and F. Cortez Bell, III as counsel for Respondent, Michael A. Rudella, Jr.

Date: November 14, 2008



Peter F. Smith, Esquire

Cc: F. Cortez Bell, III, Esq.
Kim C. Kesner, Esq.

S
FILED
012036X NOCC
NOV 14 2008
LJ
William A. Shaw
Prothonotary/Clerk of Courts
(25)

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

PETER F. SMITH, :
Petitioner : No. 2008- 1942-CD
vs. :
CLEARFIELD COUNTY TAX :
CLAIM BUREAU, :
Respondent :
And :
MICHAEL A. RUDELLA, JR. :
Respondent :

ACCEPTANCE OF SERVICE

I, F. Cortez Bell, III, attorney for Michael A. Rudella, Jr. appear and accept service of a certified copy of the Petition filed in this matter on behalf of my client.

Date: 11/6/2008

F C Bell III
F. Cortez Bell, III, Esquire
Attorney for Michael A. Rudella, Jr.

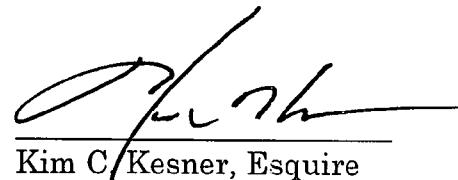
IN THE COURT OF COMMON PLEAS, CLEARFIELD COUNTY, PENNSYLVANIA
CIVIL ACTION

PETER F. SMITH, :
Petitioner : No. 2008-1942-CD
vs. :
CLEARFIELD COUNTY TAX :
CLAIM BUREAU, :
Respondent :
And :
MICHAEL A. RUDELLA, JR. :
Respondent :

ACCEPTANCE OF SERVICE

I, Kim C. Kesner, attorney for the Clearfield County Tax Claim Bureau
appear and accept service of a certified copy of the Petition filed in this
matter on behalf of my client.

Date: 10/16/2008



Kim C. Kesner, Esquire
Attorney for Clearfield County
Tax Claim Bureau

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

PETER F. SMITH, :
Petitioner : No. 2008-1942-CD
vs. :
CLEARFIELD COUNTY TAX :
CLAIM BUREAU, :
Respondent :
And :
MICHAEL A. RUDELLA, JR. :
Respondent :

CERTIFICATE OF SERVICE

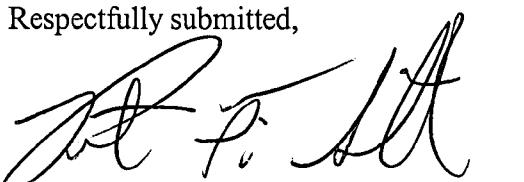
I, Peter F. Smith, attorney for the Petitioner in the above-captioned matter, hereby certify that I have served a true and correct copy of the **PRAECIPE TO SUBMIT ACCEPTANCES SERVICE** to Kim C. Kesner Attorney for the Clearfield County Tax Claim Bureau, Respondent and a copy to Attorney F. Cortez Bell, III by U.S. First Class Mail, Postage Prepaid to the following addresses on November 14, 2008.

Kim Kesner, Esquire
Solicitor for Clfd Co. Tax Claim
212 South 2nd Street
Clearfield, PA 16830

F. Cortez Bell, III, Esquire
318 E. Locust Street
P.O. Box 1088
Clearfield, PA 16830

Date: November 14, 2008

Respectfully submitted,



Peter F. Smith, Esquire
Attorney for Petitioner
P.O. Box 130, 30 South Second Street
Clearfield, PA 16830
(814) 765-5595

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

PETER F. SMITH, :
Petitioner : No. 2008-1942-CD
:
vs. :
:
CLEARFIELD COUNTY TAX :
CLAIM BUREAU, :
Respondent :
:
And :
:
MICHAEL A. RUDELLA, JR. :
Respondent :
:

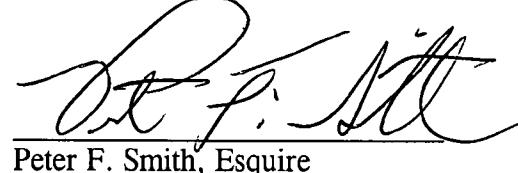
PRAECIPE TO ACCEPT SERVICE

TO: William A. Shaw, Sr., Clearfield County Prothonotary

Dear Sir:

Kindly include in the record of this case the original Acceptance of Service of a certified copy of the Petition and completed Rule Returnable by Kim C. Kesner as counsel for Defendant Clearfield County Tax Claim Bureau.

Date: October 31, 2008



Peter F. Smith, Esquire

FILED ^{NO cc}
10:06 AM
NOV 03 2008 Copy to CIA

S William A. Shaw
Prothonotary/Clerk of Courts

24

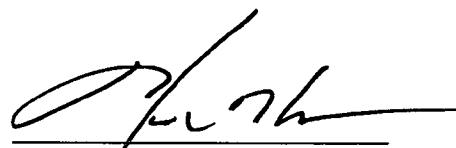
IN THE COURT OF COMMON PLEAS, CLEARFIELD COUNTY, PENNSYLVANIA
CIVIL ACTION

PETER F. SMITH,	:	
	Petitioner	No. 2008- -CD
	:	
vs.	:	
	:	
CLEARFIELD COUNTY TAX	:	
CLAIM BUREAU,	:	
	Respondent	
	:	
And	:	
	:	
MICHAEL A. RUDELLA, JR.	:	
	Respondent	
	:	

ACCEPTANCE OF SERVICE

I, Kim C. Kesner, attorney for the Clearfield County Tax Claim Bureau appear and accept service of a certified copy of the Petition filed in this matter on behalf of my client.

Date: 10/16/2008



Kim C. Kesner, Esquire
Attorney for Clearfield County
Tax Claim Bureau

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

PETER F. SMITH, :
Petitioner : No. 2008-1942-CD
vs. :
CLEARFIELD COUNTY TAX :
CLAIM BUREAU, :
Respondent :
And :
MICHAEL A. RUDELLA, JR. :
Respondent :

FILED
OCT 15 2008
1000831
RECEIVED
William A. Shaw
Prothonotary/Clerk of Courts

CERTIFICATE OF SERVICE

I, Peter F. Smith, attorney for the Petitioner in the above-captioned matter, hereby certifies that I served a true and correct copy of the **REQUEST FOR PRODUCTION OF DOCUMENTS** to Kim C. Kesner Attorney for the Clearfield County Tax Claim Bureau, Respondent and a copy to Attorney F. Cortez Bell, III by U.S. First Class Mail, Postage Prepaid to the following addresses on October 14, 2008.

Kim Kesner, Esquire
Solicitor for Clfd Co. Tax Claim
212 South 2nd Street
Clearfield, PA 16830

F. Cortez Bell, III, Esquire
318 E. Locust Street
P.O. Box 1088
Clearfield, PA 16830

Date: October 14, 2008

Respectfully submitted,



Peter F. Smith, Esquire
Attorney for Petitioner
P.O. Box 130, 30 South Second Street
Clearfield, PA 16830
(814) 765-5595

(X3)

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

PETER F. SMITH, :
Petitioner : No. 2008- 1942-CD
vs. :
CLEARFIELD COUNTY TAX : Type of Case:
CLAIM BUREAU, : CIVIL
Respondent :
And : Type of Pleading:
MICHAEL A. RUDELLA, JR. : REQUEST FOR PRODUCTION
Respondent : OF DOCUMENTS

: Attorney for the Petitioner:
: Peter F. Smith, Esquire
: Supreme Court No. 34291
: 30 South Second Street
: P.O. Box 130
: Clearfield, PA 16830
: (814) 765-5595

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

PETER F. SMITH, :
Petitioner : No. 2008-1942-CD
vs. :
CLEARFIELD COUNTY TAX :
CLAIM BUREAU, :
Respondent :
And :
MICHAEL A. RUDELLA, JR. :
Respondent :

REQUEST FOR PRODUCTION

TO: **CLEARFIELD COUNTY TAX CLAIM BUREAU and**
KIM C. KESNER, ESQUIRE

COMES NOW, Peter F. Smith, attorney for Petitioner who kindly requests that you produce the following documents and other tangible exhibits within thirty (30) days of the date below pursuant to Pa.R.C.P. 4009.11:

1. Please produce true, correct and complete copies of all records and files maintained by or in the possession of the Clearfield County Tax Claim Bureau regarding the Smith Coal Company assessments at Numbers 115-N06-000-00008 MN and 115-N05-000-00008 MN. Your response should include, by way of illustration and not in limitation of your response: All private bids, correspondence or others records of communication with bidders, interested parties or their agents or attorneys.

Respectfully submitted,



Peter F. Smith, Esquire
Attorney for Petitioner

Date: 10/14/08

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

PETER F. SMITH, :
Petitioner : No. 2008-1942-CD
:
vs. :
:
CLEARFIELD COUNTY TAX :
CLAIM BUREAU, :
Respondent :
:
And :
:
MICHAEL A. RUDELLA, JR. :
Respondent :
:

FILED
014-00201
OCT 13 2008
S
William A. Shaw (60)
Prothonotary/Clerk of Courts
3CC Atty Smith

ORDER

AND NOW, this 13 day of October, 2008, upon consideration of the foregoing Petition, it is hereby ordered that:

1. A Rule is issued upon the Respondents to show cause why the Petitioner is not entitled to the relief requested;
2. The Respondents shall file answers to the Petition within twenty (20) days of service upon the Respondent;
3. The Petition shall be decided under Pa.R.C.P No. 206.7;
4. Discovery shall be completed with ____ days of this date;
5. Argument and hearing shall be held on November 19, 2008 at 10:30 A.m. in Courtroom 1 of the Clearfield County Courthouse; and
6. Notice of the entry of this Order shall be provided to all parties by the Petitioner.

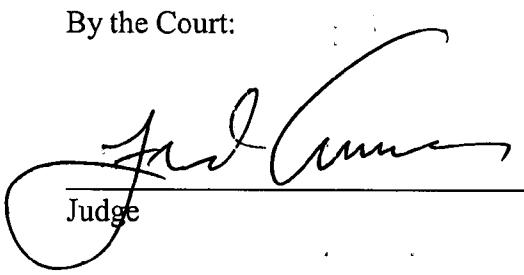
NOTICE

A PETITION HAS BEEN FILED AGAINST YOU IN COURT. IF YOU WISH TO DEFEND AGAINST THE MATTERS SET FORTH IN THE FOLLOWING PETITION, YOU MUST ENTER A WRITTEN APPEARANCE PERSONALLY OR BY ATTORNEY AND FILE AN ANSWER IN WRITING WITH THE PROTHONOTARY SETTING FORTH YOUR DEFENSES OR OBJECTIONS TO THE MATTER SET FORTH AGAINST YOU AND SERVE A COPY ON THE ATTORNEY OR PERSON FILING THE PETITION. YOU ARE WARNED THAT IF YOU FAIL TO DO SO THE CASE MAY PROCEEED WITHOUT YOU AND AN ORDER MAY BE ENTERED AGAINST YOU BY THE COURT WITHOUT FURTHER NOTICE FOR THE RELIEF REQUESTED BY THE PETITIONER. YCU MAY LOSE RIGHTS IMPORTANT TO YOU.

YOU SHOULD TAKE THIS PAPER TO YOUR LAWYER AT ONCE. IF YOU DO NOT HAVE A LAWYER OR CANNOT AFFORD ONE, GO TO OR TELEPHONE THE OFFICE SET FORTH BELOW TO FIND OUT WHERE YOU CAN GET LEGAL HELP.

COURT ADMINISTRATOR
Clearfield County Courthouse
Second and Market Streets
Clearfield, PA 16830
(814) 765-2641, Ext. 5982

By the Court:



Judge

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

PETER F. SMITH,

Petitioner

No. 2008-1942-CD

vs.

CLEARFIELD COUNTY TAX
CLAIM BUREAU,

Respondent

IN RE: **Property Tax Code No.**
105-N05-000-00008 MN

and

MICHAEL A. RUDELLA, JR.

Respondent

Type of Pleading: **PETITION TO**
HALT PRIVATE
SALE

Filed on behalf of:
Petitioner

Counsel of Record for this Party:
Peter F. Smith, Attorney
Supreme Court ID No. 34291
30 South Second Street
P.O. Box 130
Clearfield, PA 16830
(814) 765-5595

Counsel for CCTCB
Kim C. Kesner, Esquire
212 South Second Street
Clearfield, PA 16830
(814) 765-1707

S
FILED 3CC
OCT 10 2008 Atty Smith
William A. Shaw Atty pd.
Prothonotary/Clerk Courts 95.00

#1

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

PETER F. SMITH, :
Petitioner : No. 2008- -CD
: :
vs. : :
CLEARFIELD COUNTY TAX :
CLAIM BUREAU, :
Respondent : :
: :
And : :
: :
MICHAEL A. RUDELLA, JR. :
Respondent : :

PETITION

TO: The Honorable Fredric J. Ammerman, President Judge

COMES NOW, the Petitioner Peter F. Smith, who files the following Petition and in support thereof avers:

1. Petitioner is an adult individual residing at 102 Elizabeth Street, Clearfield, Clearfield County, Pennsylvania 16830.
2. The Respondent Clearfield County Tax Claim Bureau is a part of the Clearfield County municipal government with office at 230 East Market Street, Clearfield, Pennsylvania.
3. The Respondent Michael A. Rudella, Jr. is an adult who resides at 291 Terrace Street, Winburne, Pennsylvania 16879.
4. Michael A. Rudella may have submitted a bid to purchase through a Private Sale the Smith Coal Company mineral interest at issue in this petition and identified by Clearfield County Tax Map No. 105-N05-000-00008.

5. Petitioner is a partner in and the manager of Smith Coal Company, a Pennsylvania partnership with address of P.O. Box 130, 30 South Second Street, Clearfield, Pennsylvania 16830.

6. Your Petitioner owns a 5% interest in the Smith Coal Company with other members of his family.

7. Your Petitioner assumed the full management of the Smith Coal Company in the later half of 2007 due to the final illness of William U. Smith.

8. Your Petitioner is also an attorney licensed to practice before the Courts of Commonwealth of Pennsylvania and maintains his professional office at P.O. Box 130, 30 South Second Street, Clearfield, Pennsylvania.

9. The Smith Coal Company owns a real estate interest in Goshen Township, Clearfield County, Pennsylvania identified by Clearfield County Tax Map Number 115-N05-000-00008 MN which is described as a "68.068 acre Coal Rights" on the County Assessment Card.

10. William U. Smith had ceased to pay taxes on the real estate interest assessed by Number 115-N05-000-00008 MN on behalf of Smith Coal Company because he did not believe that the interest actually contained any coal.

11. Smith Coal Company was sent a Notice of Return of Claim for this assessment Tax Map No. 115-N05-000-00008 MN, dated July 14, 2008. However, this notice states the interest to be "100" A Coal Right. A true and correct copy of said notice is attached hereto and incorporated herein by reference as Exhibit A.

12. Your Petitioner established the approximate location of this real estate interest and toured the area.

13. Your Petitioner observed extensive strip mining of coal in the vicinity of the

assessed interest.

14. Your Petitioner concluded that this assessment may well contain coal and have value.

15. Your Petitioner offered a check to the Clearfield County Tax Claim Bureau drawn on the account of Smith Coal Company, dated September 3, 2008 in the amount of \$2,201.11. A true and correct copy of said check is attached hereto and incorporated herein by reference as Exhibit B.

16. Your Petition submitted this check via his secretary. The employee at the Tax Claim Bureau declined to accept the Smith Coal Company's check and said that she would have to "check."

17. Mr. Smith was subsequently advised that this parcel was "the one up on an appeal to the Commonwealth Court" and that the Bureau would not accept payment of the delinquent taxes, interest and costs.

18. The assessment on appeal to the Commonwealth Court is the subject of a Petition to Disapprove Private Sale brought by this Petitioner at Clearfield County Docket Number 2007-1865-CD.

19. That case is indeed on appeal to the Commonwealth Court at 902 WDA 2008.

20. Most importantly, that other case concerns the Smith Coal Company interest assessed by Clearfield County Number "115-N06-000-00008 MN" (emphasis supplied), which is described as a "100 acre Coal Right."

21. The Notice to the Smith Coal Company from the Clearfield County Tax Claim Bureau dated October 26, 2006, which triggered the case before the Commonwealth advising that

the Bureau had received and accepted a bid for this other assessment is attached hereto and incorporated herein by reference as Petitioner's Exhibit C.

It references "Tax Map No. 115-N06-000-00008 MN."

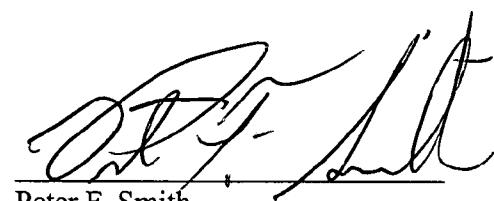
22. The interest assessed at Clearfield County Tax Map Number 115-N05-000-00008 MN which is the subject of this petition can not be the proper subject of a Private Sale because the Smith Coal Company did not received Notice that a bid was been received and accepted by the Tax Claim Bureau as required by 73 P.S. §5860.613(a).

23. This Court recently decided this very issue in the case of Ernest L. Gray, III vs. Clearfield County Tax Claim Bureau at Clearfield County Docket Number 2008-1156-CD. A true and correct copy of the Petition and this Court's Order halting the sale and permitting the taxpayer to pay all delinquent taxes is hereto and incorporated herein by reference as Petitioner's Exhibit D.

WHEREFORE, Petitioner prays this Honorable Court to enter an order directing the Clearfield County Tax Claim Bureau to accept payment by the Smith Coal Company of all taxes, interests and costs assessed against or arising because of Tax Map No. 115-N05-000-00008 MN and to halt any private sale, judicial sale or other sale of this interest.

Respectfully submitted,

Dated: 10/10/08

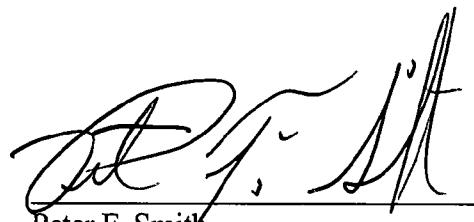


Peter F. Smith
Attorney for the Petitioner
30 South Second Street
P.O. Box 130
Clearfield, PA 16830
(814) 765-5595

VERIFICATION

I verify that the statements made in the foregoing document are true and correct. I understand that false statements herein are made subject to the penalties of 18 Pa. C.S. §4904, relating to unsworn falsification to authorities.

Date: 10/09/08



Peter F. Smith

Clearfield County Tax Claim Bureau - NOTICE OF RETURN AND CLAIM

Date: July 14, 2008



Claim # 2007-005289

Control # 115026357

Map# N05-000-00008 MN

Property Description

100 A COAL RT

Owner Or Reputed Owner

SMITH COAL CO.
C/O WILLIAM U. SMITH
120 W WALNUT STREET
CLEARFIELD PA 16830

Delinquent 2007 Real Estate Tax

Address all communication in connection with claim and make all checks or
money orders payable to: Clearfield County Tax Claim Bureau
230 East Market Street, Suite 121
Clearfield PA 16830

Business Hours: 8:30 AM to 4:00 PM Monday thru Friday Phone (814) 765-2641, Ext-5998

Notice is hereby given that the property above described has been returned to the Tax Claim Bureau of Clearfield County for non-payment of taxes and a claim has been entered under the provisions of Act No. 1947 P.L. 1368, as amended. If payment of these taxes is not made to the Tax Claim Bureau on or before **December 31, 2008** and no exception is filed the claim will become absolute.

On **July 1, 2008** a one (1) year period for discharge of tax claim shall commence or has commenced to run and if payment of taxes is not made during that period as provided by Act No. 1947, P.L. 1368, as amended, the property shall be advertised and exposed for sale under provisions of said act and there shall be no redemption after the actual sale.

Taxes Returned to Tax Claim Bureau	01/15/2008	County	\$27.15
		Municipal	\$5.82
		School	\$108.36
		Total	\$141.33

TOTAL DELINQUENCY IF PAID BY July 31, 2008

\$178.63

CALL FOR EXACT AMOUNT DUE.
APPROXIMATE INTEREST ADDED FIRST
DAY OF EACH MONTH = \$1.06

Any check returned unpaid by your bank will be subject to a twenty dollar (\$20.00) returned check fee.

PARTIAL PAYMENTS ARE ACCEPTED.

Eligible property owners may apply for an extension of time for payment of delinquent taxes by entering into an "AGREEMENT TO STAY SALE". Partial payment is required to begin. Inquire at Tax Claim Bureau for details.

WARNING

IF YOU FAIL TO PAY THIS TAX CLAIM OR FAIL TO TAKE LEGAL ACTION TO CHALLANGE THE TAX CLAIM, YOUR PROPERTY WILL BE SOLD WITHOUT YOUR CONSENT AS PAYMENT FOR THESE TAXES. YOUR PROPERTY MAY BE SOLD FOR A SMALL FRACTION OF IT'S FAIR MARKET VALUE. IF YOU PAY THIS TAX CLAIM BEFORE December 31, 2008 YOUR PROPERTY WILL NOT BE SOLD. IF YOU PAY THIS CLAIM AFTER July 1, 2009 BUT BEFORE THE ACTUAL SALE DATE YOUR PROPERTY WILL NOT BE SOLD BUT IT WILL BE LISTED ON ADVERTISEMENTS FOR SUCH SALE. IF YOU HAVE ANY QUESTIONS PLEASE CALL THE TAX CLAIM BUREAU AT (814)-765-2641, YOUR ATTORNEY OR THE COUNTY LAWYER REFERRAL SERVICE.

IF PROPERTY OWNER IS IN BANKRUPTCY OR IF PROPERTY IS UNMAPPED THIS NOTICE IS FOR INFORMATION ONLY.

ADDRESS ALL COMMUNICATIONS IN CONNECTION
WITH CLAIM AND MAKE CHECKS OR MONEY
ORDERS PAYABLE TO:

CLEARFIELD COUNTY TAX CLAIM BUREAU
230 EAST MARKET STREET, STE 121
CLEARFIELD, PA 16830-2425

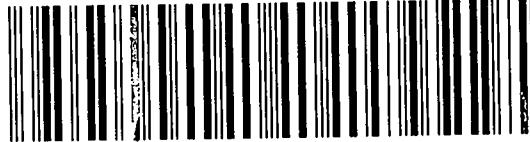
BUSINESS HOURS: 8:30AM TO 4:00PM
MONDAY THRU FRIDAY
PHONE NUMBER: 814-765-2641 EXT. 5998

3723

CERTIFIED MAIL

CERTIFIED MAIL

CLEARFIELD COUNTY
TAX CLAIM BUREAU
230 E. MARKET STREET
CLEARFIELD, PA 16830-2425



FIRST CLASS MAIL
U.S. POSTAGE-
FEES PAID
HYDE, PA
PERMIT NO. 8

7109 2806 6600 0013 7237

RETURN RECEIPT REQUESTED

3723

SMITH COAL CO.
C/O WILLIAM U. SMITH
120 W WALNUT STREET
CLEARFIELD PA 16830

1542

SMITH COAL COMPANY

P.O. BOX 130
CLEARFIELD, PA. 16830

60-6277/313

DATE 03 SEPT 2008

PAY TO THE Clearfield County Tax Claim
ORDER OF Two Thousand Two Hundred Eleven and 11/100

\$ 2,201.11 DOLLARS 00



CNB
COUNTY NATIONAL BANK
MAIN OFFICE, CLEARFIELD, PA

FOR 2007-5289 (115-N5-8 MN)

100154210313062788: 1001788151

EXHIBIT "B"

Clearfield County Tax Claim Bureau



230 EAST MARKET STREET
SUITE 121
Clearfield, Pennsylvania 16830

TELEPHONE (814) 765-2641
FAX (814) 765-2640

October 26, 2007

Smith Coal Co
C/O William U Smith
120 W Walnut Street
Clearfield PA 16830

RE: MAP # 115-N06-000-00008 MN
DESC: 100 A COAL RT
OWNER: SMITH COAL CO

Dear Mr. Smith,

Please be advised that this office has received and accepted a bid of \$200.00 for the above referenced property. Real estate taxes have been unpaid on this property from 1997 to 2006, although offered at tax sale; no bid has been received until now.

The sale has been scheduled for DECEMBER 27, 2007 at 9:00 AM in the Tax Claim Bureau, 230 E Market Street Clearfield. Notice of this proposed sale will be published in The Progress and the Clearfield County Legal Journal on October 26, 2007 and November 9, 2007. Any party objecting to the sale price accepted for these properties may, within forty-five days of this notice, petition the Court of Common Pleas to disapprove the sale.

Should you have further questions, please contact me at 765-2641.

Sincerely,

Mary Anne Wesdock
Mary Anne Wesdock, Director

MAW/nac

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PA

CIVIL DIVISION-LAW

ERNEST L. GRAY, III.

Petitioner

vs.

CLEARFIELD COUNTY TAX CLAIM
BUREAU

Respondent

* No. 2008-1156-CO

*

*

*

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*

*

*

* IN RE: Property Tax Code No.: 3 CERT TO

106-M9-628-016

FILED

JUN 24 2008

6/11:05 AM

William A. Shaw
Prothonotary/Clerk of Courts

ATTN

* TYPE OF PLEADING: PETITION TO

* HALT PRIVATE TAX SALE

*

* FILED ON BEHALF OF:

* PETITIONER

*

* ATTORNEY FOR PETITIONER:

* David C. Mason, Esquire

* Supreme Court ID #39180

* MASON LAW OFFICE

* P.O. Box 28

* Philipsburg, PA 16866

* (814) 342-2240

*

64

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PA

CIVIL DIVISION-LAW

ERNEST L. GRAY, III.

Petitioner

vs.

CLEARFIELD COUNTY TAX CLAIM
BUREAU,

Respondent

* No. 2008-1156- CD

*

*

*

*

*

* IN RE: Property Tax Code No.:
* 106-M9-628-016

ORDER

AND NOW, on this 24 day of June, 2008, upon
consideration of the foregoing Petition, it is the Order of this Court that;

1. Private Tax Sale of the within referenced property which is scheduled for Wednesday, June 25, 2008, is hereby stayed for a period of not less than thirty (30) days.
2. Petitioner is permitted to pay, satisfy and discharge all delinquent taxes against the above referenced property tax code number.

By the Court:



FILED

02:40pm

JUN 24 2008

3CC AAT
mason

60

William A. Shaw
Prothonotary/Clerk of Courts

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PA

CIVIL DIVISION-LAW

ERNEST L. GRAY, III.

Petitioner

vs.

CLEARFIELD COUNTY TAX CLAIM
BUREAU,

Respondent

*
* No.
*
*

*
* IN RE: Property Tax Code No.:
* 106-M9-628-016

PETITION TO HALT PRIVATE TAX SALE

AND NOW, comes the Petitioner, Ernest L. Gray, III., by and through his counsel, DAVID C. MASON, and petitions the Court to halt the scheduled private sale for non-payment of taxes of certain real estate, and in support thereof avers as follows:

1. Petitioner is Ernest L. Gray, III., an adult individual who resides at 441 N. Queen Street, Lancaster, Pennsylvania, 17601.
2. Respondent is the Clearfield County Tax Claim Bureau, Courthouse Annex, Clearfield, Pennsylvania, 16830.
3. Petitioner is the owner of certain premises situate, lying and being in the Township of Bradford, Clearfield County, Pennsylvania, identified on the tax maps of said township and county as 106-M9-628-016.
4. Pursuant to notices published in the Clearfield Progress and the Clearfield County Legal Journal a private sale for non-payment of real estate taxes is scheduled for June 25, 2008, at 9:00 a.m.
5. Petitioner did not receive actual notice of this sale until most recently.
6. Upon being told of the pending tax sale by his sister, Petitioner contacted the

undersigned counsel, who obtained from the Clearfield County Tax Claim Bureau a letter mailed to Petitioner at a former address. Attached as Exhibit "A" is a copy of that letter.

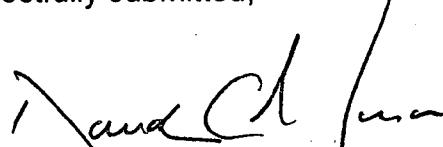
7. It is believed and therefore averred that Petitioner's due process rights will be violated by the conduct of this sale without proper notice having been given to the Petitioner.

8. It is believed and therefore averred that substantial harm will befall the Petitioner by the conduct of this sale in this manner, at this time, as the value of the property greatly exceeds the amount bid at private tax sale (\$300.00) and the amount of back taxes due and owing (approximately \$3,000.00).

9. It is believed and therefore averred that staying this private tax sale will not prejudice the Tax Claim Bureau or the respective taxing authorities as Petitioner intends to pay, satisfy, and discharge all delinquent taxes within fourteen (14) days of June 25, 2008.

WHEREFORE, Petitioner prays Your Honorable Court for the entry of an Order staying the private tax sale of property tax code number **106-M09-628-00016** currently scheduled for June 25, 2008, at 9:00 A. M. , for a period of not less than thirty (30) days in order to allow Petitioner to pay, satisfy and discharge all delinquent taxes against the above referenced property tax code number.

Respectfully submitted,



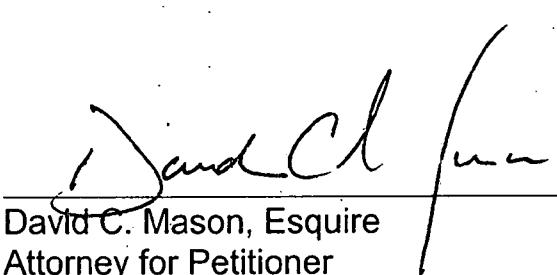
David C. Mason
Attorney for Petitioner

VERIFICATION

I, David C. Mason, Esquire, Attorney for Petitioner, do verify that the facts set forth in the foregoing Petition are true and correct to the best of my knowledge, information and belief based upon my knowledge of the facts of the case as expressed to me by Petitioner, Ernest L. Gray, III., This verification is provided by counsel because Petitioner is outside of the jurisdiction of the Court and his verification cannot be obtained within the time allowed for filing the pleading. This verification subject to the penalties of 18 Pa. C.S. §4904, relating to unsworn falsification to authorities.

DATED:

June 24, 2008



David C. Mason, Esquire
Attorney for Petitioner

Clearfield County Tax Claim Bureau



230 EAST MARKET STREET
SUITE 121
Clearfield, Pennsylvania 16830

TELEPHONE (814) 765-2641
FAX (814) 765-2640

April 25, 2008

Ernest L Gray III
1220 Hill Crest
Lancaster PA 17601

Bradford Twp

RE: MAP # 106-M09-628-00016
DESC: H & L
402 MAIN ST
OWNER: ERNEST L. GRAY III

Dear Mr. Gray,

Please be advised that this office has received and accepted a bid of \$300.00 for the above referenced property. Real estate taxes have been unpaid on this property from 2003 to 2007, although offered at tax sale; no bid has been received until now.

The sale has been scheduled for June 25, 2008 at 9:00 AM in the Tax Claim Bureau, 230 E Market Street Clearfield. Notice of this proposed sale will be published in The Progress and the Clearfield County Legal Journal on April 25, 2008 and May 9, 2008. Any party objecting to the sale price accepted for these properties may, within forty-five days of this notice, petition the Court of Common Pleas to disapprove the sale.

Should you have further questions, please contact me at 765-2641.

sincerely,

Mary Anne Wesdock
Mary Anne Wesdock, Director

MAW/nac

FILED

OCT 10 2008

William A. Shaw
Prothonotary/Clerk of Courts

Clearfield County Tax Claim Bureau - NOTICE OF RETURN AND CLAIM

Date: July 14, 2008



Claim # 2007-005289

Control # 115026357

Map# N05-000-00008 MN

Property Description

100 A COAL RT

Owner Or Reputed Owner

SMITH COAL CO.
C/O WILLIAM U. SMITH
120 W WALNUT STREET
CLEARFIELD PA 16830

Delinquent 2007 Real Estate Tax

Address all communication in connection with claim and make all checks or
money orders payable to: Clearfield County Tax Claim Bureau
230 East Market Street, Suite 121
Clearfield PA 16830

Business Hours: 8:30 AM to 4:00 PM Monday thru Friday Phone (814) 765-2641, Ext-5998

Notice is hereby given that the property above described has been returned to the Tax Claim Bureau of Clearfield County for non-payment of taxes and a claim has been entered under the provisions of Act No. 1947 P.L. 1368, as amended. If payment of these taxes is not made to the Tax Claim Bureau on or before December 31, 2008 and no exception is filed the claim will become absolute.

On July 1, 2008 a one (1) year period for discharge of tax claim shall commence or has commenced to run and if payment of taxes is not made during that period as provided by Act No. 1947, P.L. 1368, as amended, the property shall be advertised and exposed for sale under provisions of said act and there shall be no redemption after the actual sale.

Taxes Returned to Tax Claim Bureau	01/15/2008	County	\$27.15
		Municipal	\$5.82
		School	\$108.36
		Total	\$141.33

TOTAL DELINQUENCY IF PAID BY July 31, 2008

\$178.63
CALL FOR EXACT AMOUNT DUE.
APPROXIMATE INTEREST ADDED FIRST
DAY OF EACH MONTH = \$1.06

PETITIONER'S EXHIBIT

11/18/08 A TDS

Any check returned unpaid by your bank will be subject to a twenty dollar (\$20.00) returned check fee.

PARTIAL PAYMENTS ARE ACCEPTED.

Eligible property owners may apply for an extension of time for payment of delinquent taxes by entering into an "AGREEMENT TO STAY SALE". Partial payment is required to begin. Inquire at Tax Claim Bureau for details.

WARNING

IF YOU FAIL TO PAY THIS TAX CLAIM OR FAIL TO TAKE LEGAL ACTION TO CHALLANGE THE TAX CLAIM, YOUR PROPERTY WILL BE SOLD WITHOUT YOUR CONSENT AS PAYMENT FOR THESE TAXES. YOUR PROPERTY MAY BE SOLD FOR A SMALL FRACTION OF IT'S FAIR MARKET VALUE. IF YOU PAY THIS TAX CLAIM BEFORE December 31, 2008 YOUR PROPERTY WILL NOT BE SOLD. IF YOU PAY THIS CLAIM AFTER July 1, 2009 BUT BEFORE THE ACTUAL SALE DATE YOUR PROPERTY WILL NOT BE SOLD BUT IT WILL BE LISTED ON ADVERTISEMENTS FOR SUCH SALE. IF YOU HAVE ANY QUESTIONS PLEASE CALL THE TAX CLAIM BUREAU AT (814)-765-2641, YOUR ATTORNEY OR THE COUNTY LAWYER REFERRAL SERVICE.

IF PROPERTY OWNER IS IN BANKRUPTCY OR IF PROPERTY IS UNMAPPED THIS NOTICE IS FOR INFORMATION ONLY.

ADDRESS ALL COMMUNICATIONS IN CONNECTION
WITH CLAIM AND MAKE CHECKS OR MONEY
ORDERS PAYABLE TO:

CLEARFIELD COUNTY TAX CLAIM BUREAU
230 EAST MARKET STREET, STE 121
CLEARFIELD, PA 16830-2425

BUSINESS HOURS: 8:30AM TO 4:00PM
MONDAY THRU FRIDAY
PHONE NUMBER: 814-765-2641 EXT. 5998

3723

CERTIFIED MAIL

CERTIFIED MAIL

CLEARFIELD COUNTY
TAX CLAIM BUREAU
230 E. MARKET STREET
CLEARFIELD, PA 16830-2425



FIRST CLASS MAIL
U.S. POSTAGE-
FEES PAID
HYDE, PA
PERMIT NO. 8

7109 2806 6600 0013 7237

RETURN RECEIPT REQUESTED

3723

SMITH COAL CO.
C/O WILLIAM U. SMITH
120 W WALNUT STREET
CLEARFIELD PA 16830

ADDRESS ALL COMMUNICATIONS IN CONNECTION
WITH CLAIM AND MAKE CHECKS OR MONEY
ORDERS PAYABLE TO:

CLEARFIELD COUNTY TAX CLAIM BUREAU
230 EAST MARKET STREET, STE 121
CLEARFIELD, PA 16830-2425

BUSINESS HOURS: 8:30AM TO 4:00PM
MONDAY THRU FRIDAY
PHONE NUMBER: 814-765-2641 EXT. 5998

3723

CERTIFIED MAIL
CERTIFIED MAIL

CLEARFIELD COUNTY
TAX CLAIM BUREAU
230 E. MARKET STREET
CLEARFIELD, PA 16830-2425



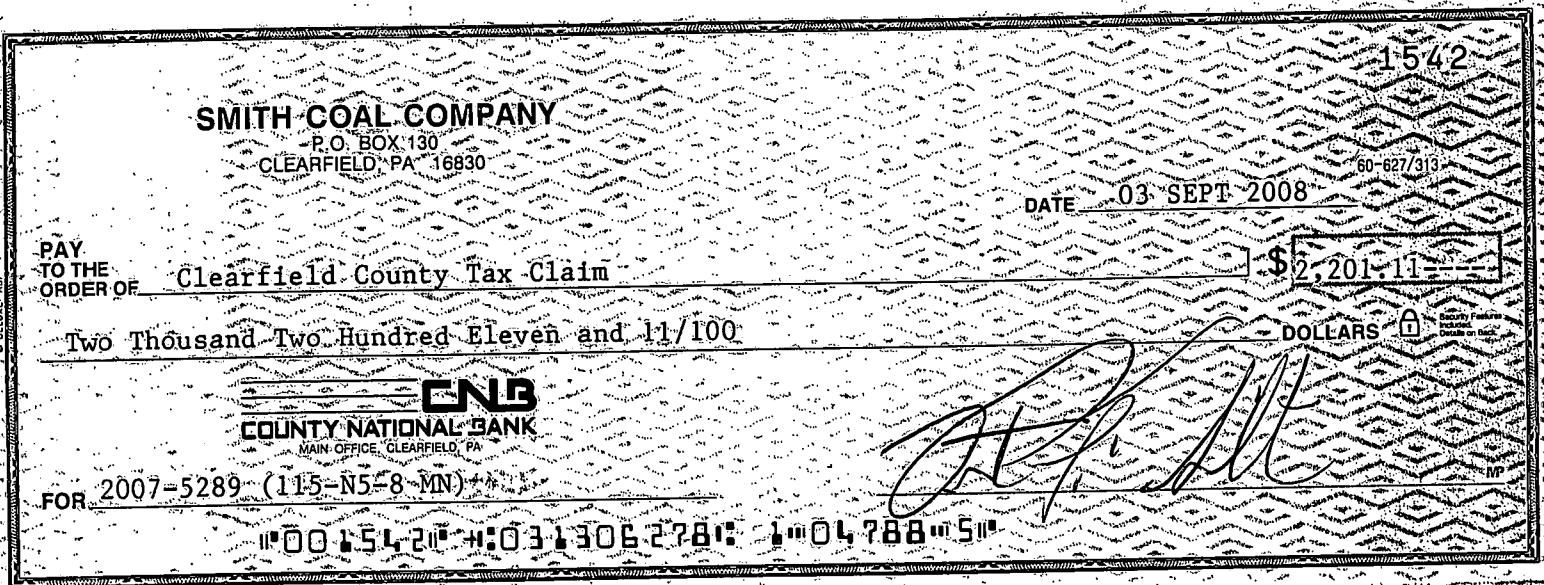
7109 2806 6600 0013 7237

FIRST CLASS MAIL
U.S. POSTAGE-
FEES PAID
HYDE, PA
PERMIT NO. 8

RETURN RECEIPT REQUESTED

3723

SMITH COAL CO.
C/O WILLIAM U. SMITH
120 W WALNUT STREET
CLEARFIELD PA 16830



PETITIONER'S EXHIBIT
B TDS
11/19/08

Clearfield County Tax Claim Bureau



230 EAST MARKET STREET
SUITE 121
Clearfield, Pennsylvania 16830

TELEPHONE (814) 765-2641
FAX (814) 765-2640

October 26, 2007

Smith Coal Co
C/O William U Smith
120 W Walnut Street
Clearfield PA 16830

RE: MAP # 115-N06-000-00008 MN
DESC: 100 A COAL RT
OWNER: SMITH COAL CO

Dear Mr. Smith,

Please be advised that this office has received and accepted a bid of \$200.00 for the above referenced property. Real estate taxes have been unpaid on this property from 1997 to 2006, although offered at tax sale; no bid has been received until now.

The sale has been scheduled for DECEMBER 27, 2007 at 9:00 AM in the Tax Claim Bureau, 230 E Market Street Clearfield. Notice of this proposed sale will be published in The Progress and the Clearfield County Legal Journal on October 26, 2007 and November 9, 2007. Any party objecting to the sale price accepted for these properties may, within forty-five days of this notice, petition the Court of Common Pleas to disapprove the sale.

Should you have further questions, please contact me at 765-2641.

Sincerely,

Mary Anne Wesdock
Mary Anne Wesdock, Director

MAW/nac

**PETITIONER'S
EXHIBIT**

C
11/18/08 TDS

1 fm from Pete Smith's
2008-1942

11/19/08

Smith

vs.

Cffd. City Tax

vs.

Rudella

765-5595

THE HONORABLE FREDRIC J. AMMERMAN, PRESIDING

WEDNESDAY, NOVEMBER 19, 2008:

9:30 PETITION FOR NAME CHANGE Pro Se
No. 08-1943-CD

10:00 KAREN D. SWATSWORTH and Theron G. Noble, Esquire
ELAINE G. TRIMPEY, adult individuals
vs.
R & R OPTICAL, INC., d/b/a WISE
EYES OPTICAL, a duly formed an existing
Pennsylvania Corporation; and RALPH
HINSON, an adult individual
No. 08-1667-CD

10:30 PETER F. SMITH
vs.
CLEARFIELD COUNTY TAX CLAIM BUREAU Kim C. Kesner, Esquire
and
MICHAEL A. RUDELLA, JR. *order*
No. 08-1942-CD
Argument on Plaintiff's Petition to Halt Private Sale
F. Carter Bell, III

1:30 GARY L. BERKLEY Karen W. Miller, Esquire
vs.
BOARD OF SUPERVISORS OF COOPER TOWNSHIP, CLEARFIELD COUNTY Kim C. Kesner, Esquire
PENNSYLVANIA
No. 08-1875-CD
Hearing on Notice of Land Use Appeal

2:30 IN RE: NASTASHYA L. BEHLER-MAGILL Fred D. Hummel, Esquire
vs.
PENNSYLVANIA STATE POLICE
No. 08-1971-CD
Hearing on Plaintiff's Petition to Reinstate Right to Possess Firearms

3:00 RICHARD L. WITHEY, and ZOE E. WITHEY Theron G. Noble, Esquire
vs.
AL HAMILTON CONTRACTING, INC., William Kriner, Esquire
a Pennsylvania corporation; SHANNON LAND AND MINING COMPANY; a Pennsylvania partnership; C. ALAN WALKER an adult individual; and SUSAN W. KRINER an adult individual
No. 04-1712-CD
Hearing on Plaintiff's Motion to Compel

3:30 CYS - PETITION FOR PERMANENCY REVIEW Daniel A. Payne, Esquire
No. CP-17-DP-152-2008 Lea Ann Heltzel, Esquire
Daniel Bell, Esquire
R. co Du Sch
10/29/08

Rudella Ex
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Peter Smith
Maryanne Wescott
Michael Rudella
(a. f. cross)
Michael Rudella

PETER F. SMITH
ATTORNEY
30 SOUTH SECOND STREET
P.O. BOX 130
CLEARFIELD, PENNSYLVANIA 16830

(814) 765-5595
FAX (814) 765-6662

E-mail
pfsatty@verizon.net

September 8, 2008

HAND DELIVER

Mary Anne Jackson
Clearfield County Tax Claim Bureau
Clearfield County Annex Building
230 East Market Street
Clearfield, PA 16830

Dear Mary Anne:

I write to follow-up some events last week.

I tried to pay all the back taxes on a mineral interest owned by Smith Coal Company. It is identified by Clearfield County Assessment Number 115-N05-000-00008 MN. I enclose a copy of the most recent delinquency notice. The Tax Claim Bureau refused to accept payment. I was told that this is the property which is subject to the appeal before the Commonwealth Court.

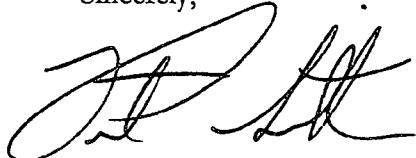
That is not my understanding. But if I am wrong, that would not be the first time when it comes to these parcels.

I enclose a copy of a letter dated October 26, 2007 which you sent to the Smith Coal Company. It advised that a bid had been received for a Smith Coal Company property. The tax map stated in your letter is 115-N06-000-00008 MN. It was this bid and your letter which triggered my petition and resulted in the appeal currently before the Pennsylvania Commonwealth Court at its number 1580 CD 2008.

The tax map numbers are virtually identical except for the letters designating their respective sections.

Would you kindly review this matter and let me know what is going on. I thank you in advance for your help and patience.

Sincerely,



Peter F. Smith

PFS/jac
Enclosures

**PETITIONER'S
EXHIBIT**

11/18/08 TDS

NAME AS SMITH COAL CO.
ASSESSED 120 W WALNUT ST
CLEARFIELD PA

No Sale 9/17/99
GOSHEN TOWNSHIP
SALE SEQ. # 135

16830

MAP NO. N05-000-00008 MN

CLAIM NO. 97-004858

DESC. 100 A COAL RT.

ACRES 100.000 DEED BOOK/PAGE 0865 203
199
TOTAL UPSET PRICE / MINIMUM BID \$539.54

PRICE PURCHASER
BID _____

PERCENT TRANSFER TAX _____ ADDRESS _____

DEED TRANSFER _____

115.0-26357

ASSESSED VALUE 1175.00

COMMON LEVEL RATIO 4.55

EQUAL MARKET VALUE 5346.25

CURRENT YEAR TAXES	COUNTY	DISTRICT	SCHOOL	PENALTY	TOTAL
MILLAGE	17.63 .015000	4.11 .003500	72.85 .062000	9.45	104.04

1- Progress ✓ 1175.00
2- Legal Journal ✓ X 5.75
3- Goshen Twp Sup 6756.25
4- CEd School ✓ 12%
5- COMMISSIONERS 67.56
6- Smith Coal Co. 135.12
7- Mike Bidell ✓ Deed 30.50
* 105.00 *

Clearfield County Tax Claim Bureau



230 EAST MARKET STREET
SUITE 121
Clearfield, Pennsylvania 16830

TELEPHONE (814) 765-2641
FAX (814) 765-2640

October 26, 2007

Mike Rudella
291 Terrace St
Winburne PA 16879

RE: MAP # 115-N06-000-00008 MN
DESC: 100 A COAL RT
OWNER: SHAWVILLE COAL CO

Dear Mike,

This letter is to confirm our acceptance on the offer to purchase the above referenced property at Private Tax Sale.

Notice of this sale will be advertised in The Progress and the Clearfield County Legal Journal on October 26, 2007 and November 9, 2007.

Barring any objection, sale will be held December 27, 2007 at 9:00 AM. You will need to provide a check payable to The Recorder of Deeds for \$165.62 (\$135.12 for transfer tax and \$30.50 for recording of the deed), at that time.

Please be aware that this sale divests only the delinquent taxes. Taxes for the current year are due and payable to the local Tax Collector, who will accept payment regardless of whose name is on the tax bill.

Should you have any questions, please call.

Sincerely,

Mary Anne Wesdock
Mary Anne Wesdock, Director

MAW/nac

Clearfield County Tax Claim Bureau



230 EAST MARKET STREET
SUITE 121
Clearfield, Pennsylvania 16830

TELEPHONE (814) 765-2641
FAX (814) 765-2640

PLEASE PRINT THE FOLLOWING WITH THE LEGAL NOTICES

ON THE FOLLOWING DATES:

OCTOBER 26 2007

NOVEMBER 9, 2007

Notice is hereby given of the proposed private sale by the Clearfield County Tax Claim Bureau on a parcel of land in GOSHEN TOWNSHIP known as: Map # 115-N05-000-00008 MN and assessed to SMITH COAL CO and described as: 100 A COAL RT.

Sale will be held on DECEMBER 27, 2007 at 9:00 AM in the Tax Claim Bureau 230 E Market Street Clearfield. The property will be sold free and clear of all tax claims and tax judgments. A bid of \$200.00 has been received and accepted by the Bureau. Any party not satisfied with the accepted sale price must, within forty-five days of this notice, petition the Court of Common Pleas to disapprove the sale.

Please send bill and Proof of Publication to:
Clearfield County Tax Claim Bureau
Nancy Collins
230 E Market Street Suite 121
Clearfield PA 16830

Mary Anne Wesdock
Director

Jeffrey C. Graham
Asst. Tax Administrator

PROOF OF PUBLICATION

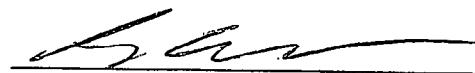
STATE OF PENNSYLVANIA :

:

COUNTY OF CLEARFIELD :

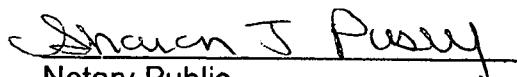
:

On this 26th day of October AD 2007, before me, the subscriber, a Notary Public in and for said County and State, personally appeared Gary A. Knaresboro editor of the Clearfield County Legal Journal of the Courts of Clearfield County, and that the annexed is a true copy of the notice or advertisement published in said publication in the regular issues of Week of October 26, 2007, November 9, 2007, Vol. 19, No. 43 & 45. And that all of the allegations of this statement as to the time, place, and character of the publication are true.



Gary A. Knaresboro, Esquire
Editor

Sworn and subscribed to before me the day and year aforesaid.



Sharon J. Pusey
Notary Public
My Commission Expires

SMITH COAL CO. and described as: 100 COAL RT.

Sale will be held on DECEMBER 2 2007 at 9:00 AM in the Tax Claim Bureau 230 E. Market Street, Clearfield. The property will be sold free and clear of all tax claims and tax judgments. A bid of \$200.00 has been received and accepted by the Bureau. Any party not satisfied with the accepted sale price must, within forty-five days of this notice, petition the Court of Common Pleas to disapprove the sale.

Clearfield County Tax Claim Bureau
230 E. Market Street, Suite 121, Clearfield
PA 16830.

ADV: October 26, 2007 & November 9, 2007.

Clearfield County Tax Claim Bureau
230 E Market Street Suite 121
Clearfield PA 16830

TAX SALE

NOTARIAL SEAL
SHARON J. PUSEY, Notary Public
Houtzdale, Clearfield County, PA
My Commission Expires, April 7, 2011

Notice is hereby given of the proposed private sale by the Clearfield County Tax Claim Bureau on a parcel of land in GOSHEN TOWNSHIP known as: Map #115-N05-000-00008 MN and assessed to

Clearfield County Tax Claim Bureau



230 EAST MARKET STREET
SUITE 121
Clearfield, Pennsylvania 16830

TELEPHONE (814) 765-2641
FAX (814) 765-2640

October 26, 2007

Mike Rudella
291 Terrace St
Winburne PA 16879

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OWNER: SHAWVILLE COAL CO

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Should you have any questions, please call.

Sincerely,

Mary Anne Wesdock
Mary Anne Wesdock, Director

MAW/nac

Clearfield County Tax Claim Bureau



230 EAST MARKET STREET
SUITE 121
Clearfield, Pennsylvania 16830

TELEPHONE (814) 765-2641
FAX (814) 765-2640

October 26, 2007

Smith Coal Co
C/O William U Smith
120 W Walnut Street
Clearfield PA 16830

RE: MAP # 115-N06-000-00008 MN
DESC: 100 A COAL RT
OWNER: SMITH COAL CO

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thirty-fourty-five days of this notice.

RECEIPT Domestic Mail Only; No Insurance Coverage Provided or delivery information visit our website at www.usps.com		USE	
Postage		Use	
Certified Fee			
Return Receipt Fee (Indorsement Required)			
Restricted Delivery Fee (Indorsement Required)			
Total Postage & Fees			
R: COMPLETE THIS SECTION See Reverse for Instructions Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired. Print your name and address on the reverse side of this card so that we can return the card to you. Attach this card to the back of the mailpiece, on the front if space permits.			
To: <i>Smith Coal Co</i> William U Smith 120 W Walnut St Clearfield PA 16830 PS. 12/27/07			
See Reverse for Instructions			
COMPLETE THIS SECTION ON DELIVERY			
A. Signature <i>William U Smith</i> <input checked="" type="checkbox"/> Agent <input type="checkbox"/> Addressee			
B. Received by (Printed Name) <i>William U Smith</i> <input type="checkbox"/> Date of Delivery			
C. Is delivery address different from item 1? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If YES, enter delivery address below:			
3. Service Type <input checked="" type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail <input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.			
4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes			
Form 3800, August 2005 Cycle Number 7006 3450 0003 9554 0605			

Clearfield County Tax Claim Bureau



230 EAST MARKET STREET
SUITE 121
Clearfield, Pennsylvania 16830

TELEPHONE (814) 765-2641
FAX (814) 765-2640

October 26, 2007

Clearfield County Commissioners
230 E Market Street
Clearfield PA 16830

RE: MAP # 115-N06-000-00008 MN
DESC: 100 A COAL RT
OWNER: SMITH COAL CO

Dear Commissioners,

Please be advised that this office has received and accepted a bid of \$200.00 for the above referenced property. Real estate taxes have been unpaid on this property from 1997 to 2006, although offered at tax sale; no bid has been received until now.

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Should you have further questions, please contact me at 765-2641.

Sincerely,

A handwritten signature in black ink that reads "Mary Anne Wesdock".
Mary Anne Wesdock, Director

MAW/nac

Clearfield County Tax Claim Bureau



230 EAST MARKET STREET
SUITE 121
Clearfield, Pennsylvania 16830

TELEPHONE (814) 765-2641
FAX (814) 765-2640

October 26, 2007

Clearfield Area School District
Jason Barnett Business Manager
438 River Road
Clearfield PA 16830

RE: MAP # 115-N06-000-00008 MN
DESC: 100 A COAL RT
OWNER: SMITH COAL CO

Dear Board Members,

Please be advised that this office has received and accepted a bid of \$200.00 for the above referenced property. Real estate taxes have been unpaid on this property from 1997 to 2006, although offered at tax sale; no bid has been received until now.

The sale has been scheduled for DECEMBER 27, 2007 at 9:00 AM in the Tax Claim Bureau, 230 E Market Street Clearfield. Notice of this proposed sale will be published in The Progress and the Clearfield County Legal Journal on October 26, 2007 and November 9, 2007. Any party objecting to the sale price accepted for these properties may, within forty-five days of this notice, petition the Court of Common Pleas to disapprove the sale.

Should you have further questions, please contact me at 765-2641.

Sincerely,

Mary Anne Wesdock
Mary Anne Wesdock, Director

MAW/nac

Clearfield County Tax Claim Bureau



230 EAST MARKET STREET
SUITE 121
Clearfield, Pennsylvania 16830

TELEPHONE (814) 765-2641
FAX (814) 765-2640

October 26, 2007

Goshen Township Supervisors
Penny McCracken Secretary
PO Box 143
Shawville PA 16873

RE: MAP # 115-N06-000-00008 MN
DESC: 100 A COAL RT
OWNER: SMITH COAL CO

Dear Supervisors,

Please be advised that this office has received and accepted a bid of \$200.00 for the above referenced property. Real estate taxes have been unpaid on this property from 1997 to 2006, although offered at tax sale; no bid has been received until now.

The sale has been scheduled for DECEMBER 27, 2007 at 9:00 AM in the Tax Claim Bureau, 230 E Market Street Clearfield. Notice of this proposed sale will be published in The Progress and the Clearfield County Legal Journal on October 26, 2007 and November 9, 2007. Any party objecting to the sale price accepted for these properties may, within forty-five days of this notice, petition the Court of Common Pleas to disapprove the sale.

Should you have further questions, please contact me at 765-2641.

Sincerely,

A handwritten signature in black ink that reads "Mary Anne Wesdock".
Mary Anne Wesdock, Director

MAW/nac

Clearfield County Tax Claim Bureau



230 EAST MARKET STREET
SUITE 121
Clearfield, Pennsylvania 16830

TELEPHONE (814) 765-2641
FAX (814) 765-2640

PLEASE PRINT THE FOLLOWING WITH THE LEGAL NOTICES
ON THE FOLLOWING DATES:
OCTOBER 26 2007
NOVEMBER 9, 2007

Notice is hereby given of the proposed private sale by the Clearfield County Tax Claim Bureau on a parcel of land in GOSHEN TOWNSHIP known as: Map # 115-N05-000-00008 MN and assessed to SMITH COAL CO and described as: 100 A COAL RT.

Sale will be held on DECEMBER 27, 2007 at 9:00 AM in the Tax Claim Bureau 230 E Market Street Clearfield. The property will be sold free and clear of all tax claims and tax judgments. A bid of \$200.00 has been received and accepted by the Bureau. Any party not satisfied with the accepted sale price must, within forty-five days of this notice, petition the Court of Common Pleas to disapprove the sale.

Please send bill and Proof of Publication to:
Clearfield County Tax Claim Bureau
Nancy Collins
230 E Market Street Suite 121
Clearfield PA 16830

Mary Anne Wesdock
Director

Jeffrey C. Graham
Asst. Tax Administrator

PROOF OF PUBLICATION

STATE OF PENNSYLVANIA

SS:

COUNTY OF CLEARFIELD

Notice is hereby given of the proposed private sale by the Clearfield County Tax Claim Bureau on a parcel of land in GOSHEN TOWNSHIP, a.s. M.a.p. # 115-105-000-0008 MN and assigned to SMITH COAL CO. and described as: 100A, COAL RT.

Sale will be held on DECEMBER 27, 2007 at 9:00 A.M. in the Tax Claim Bureau, 230 E. Market Street, Clearfield. The property will be sold free and clear of all tax claims and tax judgments. A bid of \$200.00 has been received and accepted by the Bureau. Any party not satisfied with the accepted sale price, must within forty-five days of this notice, petition the Court of Common Pleas to disapprove the sale.

10:26:11:9:b

On this 23rd day of November, A.D. 20 07, before me, the subscriber, a Notary Public in and for said County and State, personally appeared Margaret E. Krebs, who being duly sworn according to law, deposes and says that she is the President of The Progressive Publishing Company, Inc., and Associate Publisher of The Clearfield and State of Pennsylvania, and established April 5, 1913, and that the annexed is a true copy of a notice or advertisement published in said publication in

the regular issues of October 26 November 9, 2007. And that the affiant is not interested in the subject matter of the notice or advertising, and that all of the allegations of this statement as to the time, place, and character of publication are true.

Sworn and subscribed to before me the day and year aforesaid.

COMMONWEALTH OF PENNSYLVANIA

Notarial Seal
Chery J. Robison, Notary Public
Clearfield Boro, Clearfield County
My Commission Expires Oct. 31, 2011

Member, Pennsylvania Association of Notaries

Chery J. Robison
Notary Public
Clearfield, Pa.
My Commission Expires
October 31, 2011

PROOF OF PUBLICATION

STATE OF PENNSYLVANIA :

:

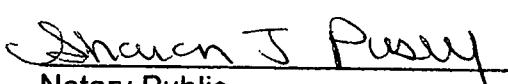
COUNTY OF CLEARFIELD :

:

On this 26th day of October AD 2007, before me, the subscriber, a Notary Public in and for said County and State, personally appeared Gary A. Knaresboro editor of the Clearfield County Legal Journal of the Courts of Clearfield County, and that the annexed is a true copy of the notice or advertisement published in said publication in the regular issues of Week of October 26, 2007, November 9, 2007, Vol. 19, No. 43 & 45. And that all of the allegations of this statement as to the time, place, and character of the publication are true.


Gary A. Knaresboro, Esquire
Editor

Sworn and subscribed to before me the day and year aforesaid.


Sharon J. Pusey
Notary Public
My Commission Expires

SMITH COAL CO. and described as: 100 A
COAL RT.

Sale will be held on DECEMBER 27, 2007 at 9:00 AM in the Tax Claim Bureau, 230 E. Market Street, Clearfield. The property will be sold free and clear of all tax claims and tax judgments. A bid of \$200.00 has been received and accepted by the Bureau. Any party not satisfied with the accepted sale price must, within forty-five days of this notice, petition the Court of Common Pleas to disapprove the sale.

Clearfield County Tax Claim Bureau,
230 E. Market Street, Suite 121, Clearfield,
PA 16830.

ADV: October 26, 2007 & November 9,
2007.

Clearfield County Tax Claim Bureau
230 E Market Street Suite 121
Clearfield PA 16830

TAX SALE

Notice is hereby given of the proposed private sale by the Clearfield County Tax Claim Bureau on a parcel of land in GOSHEN TOWNSHIP known as: Map #115-N05-000-00008 MN and assessed to

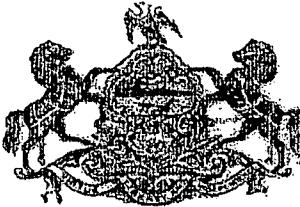
NOTARIAL SEAL
SHARON J. PUSEY, Notary Public
Houtzdale, Clearfield County, PA
My Commission Expires, April 7, 2011

Clearfield County Tax Claim Bureau - NOTICE OF RETURN AND CLAIM

-FILE COPY-

Date: July 14, 2008

3723



Claim # 2007-005289

Control # 115026357

Map# N05-000-00008 MN

Property Description

100 A COAL RT

Owner Or Reputed Owner

SMITH COAL CO.

C/O WILLIAM U. SMITH
120 W WALNUT STREET
CLEARFIELD PA 16830

Delinquent 2007 Real Estate Tax

Address all communication in connection with claim and make all checks or
money orders payable to: Clearfield County Tax Claim Bureau
230 East Market Street
Clearfield PA 16830-2425

Business Hours: 8:30 AM to 4:00 PM Monday thru Friday Phone (814) 765-2641

Notice is hereby given that the property above described has been returned to the Tax Claim Bureau of Clearfield County for non-payment of taxes and a claim has been entered under the provisions of Act No. 1947 P.L. 1368, as amended. If payment of these taxes is not made to the Tax Claim Bureau on or before

12/31/2008 and no exception is filed the claim will become absolute.

On 07/01/2008 a one (1) year period for discharge of tax claim shall commence or has commenced to run and if payment of taxes is not made during that period as provided by Act No. 1947, P.L. 1368, as amended, the property shall be advertised and exposed for sale under provisions of said act and there shall be no redemption after the actual sale.

Taxes Returned to Tax Claim Bureau	01/15/2008	County	\$27.15
		Municipal	\$5.82
		School	\$108.36
		Total	\$141.33

TOTAL DELINQUENCY IF PAID BY July 31, 2008

\$178.63

CALL FOR EXACT AMOUNT DUE.
APPROXIMATE INTEREST ADDED FIRST
DAY OF EACH MONTH = \$1.06

Any check returned unpaid by your bank will be subject to a twenty dollar (\$20.00) returned check fee.

PARTIAL PAYMENTS ARE ACCEPTED.

Eligible property owners may apply for an extension of time for payment of delinquent taxes by entering into an "AGREEMENT TO STAY SALE". Partial payment is required to begin. Inquire at Tax Claim Bureau for details.

2. Article Number

7109 2806 6600 0013 7237

3. Service Type **CERTIFIED MAIL**

4. Restricted Delivery? (Extra Fee) Yes

1. Article Addressed to: 3723

COMPLETE THIS SECTION ON DELIVERY	
A. Received by (Please Print Clearly)	B. Date of Delivery
<i>Terry C. Smith</i> 7/12/08	
C. Signature	
<i>Terry C. Smith</i>	
D. Is delivery address different from item 1? If YES, enter delivery address below:	
<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	

THE TAX CLAIM, YOUR PROPERTY
PROPERTY MAY BE SOLD FOR A SMALL
12/31/2008 YOUR PROPERTY
MORE THE ACTUAL SALE DATE
SUCH SALE. IF YOU HAVE ANY
FOR THE COUNTY LAWYER

IS FOR INFORMATION ONLY.

SMITH COAL CO.
C/O WILLIAM U. SMITH
120 W WALNUT STREET
CLEARFIELD PA 16830

Claim # 2007-005289

Clearfield County Tax Claim Bureau - NOTICE OF RETURN AND CLAIM

FILE COPY

Date: April 2, 2007

3661



Claim # 2006-005207

Control # 115026357

Map# N05-000-00008 MN

Property Description

100 A COAL RT

Owner Or Reputed Owner

SMITH COAL CO.
C/O WILLIAM U. SMITH
120 W WALNUT STREET
CLEARFIELD PA 16830

Delinquent 2006 Real Estate Tax

Address all communication in connection with claim and make all checks or
money orders payable to: Clearfield County Tax Claim Bureau
230 East Market Street
Clearfield PA 16830-2425

Business Hours: 8:30 AM to 4:00 PM Monday thru Friday Phone (814) 765-2641

Notice is hereby given that the property above described has been returned to the Tax Claim Bureau of Clearfield County for non-payment of taxes and a claim has been entered under the provisions of Act No. 1947 P.L. 1368, as amended. If payment of these taxes is not made to the Tax Claim Bureau on or before

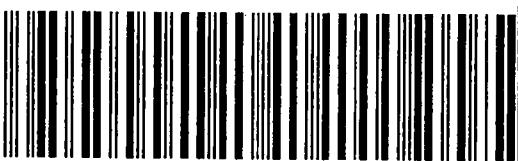
12/31/2007 and no exception is filed the claim will become absolute.

On 07/01/2007 a one (1) year period for discharge of tax claim shall commence or has commenced to run and if payment of taxes is not made during that period as provided by Act No. 1947, P.L. 1368, as amended, the property shall be advertised and exposed for sale under provisions of said act and there shall be no redemption after the actual sale.

Taxes Returned to Tax Claim Bureau	01/15/2007	County	\$27.15
		Municipal	\$5.82
		School	\$103.40

CERTIFIED MAIL

CLEARFIELD COUNTY
TAX CLAIM BUREAU
230 E. MARKET STREET
CLEARFIELD, PA 16830-2425



7109 2806 9600 0055 6410

FIRST CLASS MAIL
U.S. POSTAGE-
FEES PAID
HYDE, PA
PERMIT NO. 8

RETURN RECEIPT REQUESTED

4641

SMITH COAL CO.
C/O WILLIAM U. SMITH
120 W WALNUT STREET
CLEARFIELD PA 16830

REMOVE SIDE EDGES FIRST
FOLD, CREESE AND TEAR ALONG PERFORATION

FOLD, CREESE AND TEAR ALONG PERFORATION
REMOVE SIDE EDGES FIRST

②
REMOVE SIDE EDGES FIRST
THEN FOLD, CREESE AND TEAR THIS STUB ALONG PERFORATION

Clearfield County Tax Claim Bureau - NOTICE OF RETURN AND CLAIM

-FILE COPY-

Date: April 7,2006

3508



Claim # 2005-005300

Control # 115026357

Map# N05-000-00008 MN

Property Description

100 A COAL RT

Owner Or Reputed Owner

SMITH COAL CO.

C/O WILLIAM U. SMITH
120 W WALNUT STREET
CLEARFIELD PA 16830

Delinquent 2005 Real Estate Tax

Address all communication in connection with claim and make all checks or
money orders payable to:

Clearfield County Tax Claim Bureau

230 East Market Street

Clearfield PA 16830-2425

Business Hours: 8:30 AM to 4:00 PM Monday thru Friday Phone (814) 765-2641

Notice is hereby given that the property above described has been returned to the Tax Claim Bureau of Clearfield County for non-payment of taxes and a claim has been entered under the provisions of Act No. 1947 P.L. 1368, as amended. If payment of these taxes is not made to the Tax Claim Bureau on or before

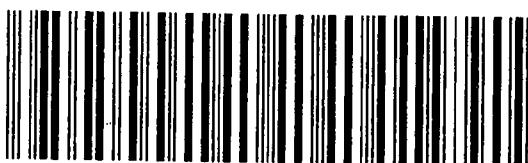
12/31/2006 and no exception is filed the claim will become absolute.

On 07/01/2006 a one (1) year period for discharge of tax claim shall commence or has commenced to run and if payment of taxes is not made during that period as provided by Act No. 1947, P.L. 1368, as amended, the property shall be advertised and exposed for sale under provisions of said act and there shall be no redemption after the actual sale.

Taxes Returned to Tax Claim Bureau	01/15/2006	County	\$21.98
		Municipal	\$4.52
		School	\$99.53
		Total	\$126.03

CERTIFIED MAIL

CLEARFIELD COUNTY
TAX CLAIM BUREAU
230 E. MARKET STREET
CLEARFIELD, PA 16830-2425



7109 2806 6600 0044 5790

FIRST CLASS MAIL
U.S. POSTAGE-
FEES PAID
HYDE, PA
PERMIT NO. 8

RETURN RECEIPT REQUESTED

4579

SMITH COAL CO.
C/O WILLIAM U. SMITH
120 W WALNUT STREET
CLEARFIELD PA 16830

refused

A INSUFFICIENT ADDRESS
C ATTEMPTED NOT KNOWN
S NO SUCH NUMBER/ STREET
 NOT DELIVERABLE AS ADDRESSED
 - UNABLE TO FORWARD

RIS
RETURN TO SENDER

Clearfield County Tax Claim Bureau - NOTICE OF RETURN AND CLAIM

-FILE COPY-

Date: June 13, 2005

3649



Claim # 2004-005367

Control # 115026357

Map# N05-000-00008 MN

Property Description

100 A COAL RT

Owner Or Reputed Owner

SMITH COAL CO.

C/O WILLIAM U. SMITH
120 W WALNUT STREET
CLEARFIELD PA 16830

Delinquent 2004 Real Estate Tax

Address all communication in connection with claim and make all checks or
money orders payable to: Clearfield County Tax Claim Bureau
230 East Market Street
Clearfield PA 16830-2425

Business Hours: 8:30 AM to 4:00 PM Monday thru Friday Phone (814) 765-2641

Notice is hereby given that the property above described has been returned to the Tax Claim Bureau of Clearfield County for non-payment of taxes and a claim has been entered under the provisions of Act No. 1947 P.L. 1368, as amended. If payment of these taxes is not made to the Tax Claim Bureau on or before 12/31/2005 and no exception is filed the claim will become absolute.

On 07/01/2005 a one (1) year period for discharge of tax claim shall commence or has commenced to run and if payment of taxes is not made during that period as provided by Act No. 1947, P.L. 1368, as amended, the property shall be advertised and exposed for sale under provisions of said act and there shall be no redemption after the actual sale.

Taxes Returned to Tax Claim Bureau	01/15/2005	County	\$21.98
		Municipal	\$4.52
		School	\$87.89
		Total	\$114.39

TOTAL DELINQUENCY IF PAID BY April 29, 2005

\$155.69

CALL FOR EXACT AMOUNT DUE.
APPROXIMATE INTEREST ADDED FIRST
DAY OF EACH MONTH = \$0.86

2. Article Number

7109 2806 6600 0024 5918

Any check returned unpaid by your bank will be returned to you.
PARTIAL PAYMENTS ARE ACCEPTED.

Eligible property owners may apply for an extension of time to pay taxes by filing a "STAY SALE". Partial payment is required to qualify.

IF YOU FAIL TO PAY THIS TAX CLAIM OR
WILL BE SOLD WITHOUT YOUR CONSENT
FRACTION OF IT'S FAIR MARKET VALUE
WILL NOT BE SOLD. IF YOU PAY THIS CLAIM
YOUR PROPERTY WILL NOT BE SOLD BUT
QUESTIONS PLEASE CALL THE TAX CLAIM
REFERRAL SERVICE.

IF PROPERTY OWNER IS IN BANKRUPTCY

COMPLETE THIS SECTION ON DELIVERY

A. Received by (Please Print Clearly)

B. Date of Delivery

C. Signature

Terry C. Smith

D. Is delivery address different from item 1?
If YES, enter delivery address below:

Agent
 Addressee
 Yes
 No

3. Service Type **CERTIFIED MAIL**

4. Restricted Delivery? (Extra Fee) Yes

1. Article Addressed to:

4592

SMITH COAL CO.
C/O WILLIAM U. SMITH
120 W WALNUT STREET
CLEARFIELD PA 16830

5367

Claim # 2004-005367

Clearfield County Tax Claim Bureau - NOTICE OF RETURN AND CLAIM

-FILE COPY-

Date: June 18th, 2004

4397



Claim # 2003-005299

Control # 115026357

Map# N05-000-00008 MN

Property Description

100 A COAL RT

Owner Or Reputed Owner

SMITH COAL CO.

C/O WILLIAM U. SMITH

120 W WALNUT STREET

CLEARFIELD PA 16830

Delinquent 2003 Real Estate Tax

Address all communication in connection with claim and make all checks or
money orders payable to: Clearfield County Tax Claim Bureau
230 East Market Street
Clearfield PA 16830-2425

Business Hours: 8:30 AM to 4:00 PM Monday thru Friday Phone (814) 765-2641

Notice is hereby given that the property above described has been returned to the Tax Claim Bureau of Clearfield County for non-payment of taxes and a claim has been entered under the provisions of Act No. 1947 P.L. 1368, as amended. If payment of these taxes is not made to the Tax Claim Bureau on or before

07/01/2005 and no exception is filed the claim will become absolute.

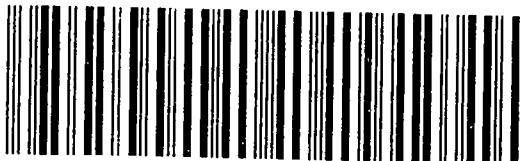
On 07/01/2004 a one (1) year period for discharge of tax claim shall commence or has commenced to run and if payment of taxes is not made during that period as provided by Act No. 1947, P.L. 1368, as amended, the property shall be advertised and exposed for sale under provisions of said act and there shall be no redemption after the actual sale.

Taxes Returned to Tax Claim Bureau	01/15/2004	County	\$21.98
		Municipal	\$4.52
		School	\$87.89
		Total	\$114.39

TOTAL DELINQUENCY PAID BY: Monday, May 31, 2004

CERTIFIED MAIL

CLEARFIELD COUNTY
TAX CLAIM BUREAU
230 E. MARKET STREET
CLEARFIELD, PA 16830-2425



7109 2806 6600 0014 3962

FIRST CLASS MAIL
U.S. POSTAGE
PAID 1 OZ.
HYDE, PA
PERMIT NO. 8

CERTIFIED FEES PAID

RETURN RECEIPT REQUESTED

4397

SMITH COAL CO.
C/O WILLIAM U. SMITH
120 W WALNUT STREET
CLEARFIELD PA 16830

A
C
S

- INSUFFICIENT ADDRESS
- ATTEMPTED NOT KNOWN
- NO SUCH NUMBER/ STREET
- NOT DELIVERABLE AS ADDRESSED
- UNABLE TO FORWARD

OTHER

RTS
RETURN TO SENDER

UNCLAIMED

REMOVE SIDE EDGES FIRST 6430-1528

THEN FOLD, CREASE AND TEAR THIS SIDE ALONG PERFORATION

NAME AS SMITH COAL CO.
ASSESSED 120 W WALNUT ST
CLEARFIELD PA

No Sale 9/17/99
GOSHEN TOWNSHIP
SALE SEQ. # 135

16850

MAP NO. N05-000-00008 MN

CLAIM NO. 97-004858

DESC. 100 A COAL RT.

ACRES 100.000 DEED BOOK/PAGE 0865 203
199
TOTAL UPSET PRICE / MINIMUM BID \$559.54

PRICE PURCHASER
BID _____

PERCENT TRANSFER TAX _____ ADDRESS _____

DEED TRANSFER _____

115.0-26357

ASSESSED VALUE 1175.00

COMMON LEVEL RATIO 4.55

EQUAL MARKET VALUE 5346.25

CURRENT YEAR TAXES	COUNTY	DISTRICT	SCHOOL	PENALTY	TOTAL
MILLAGE	17.63 .015000	4.11 .005500	72.85 .062000	9.45	104.04

1- Taxes 1175.00
2- Royal Journal X 5.75
3- Goshen Twp. Tax 6756.25
4- C-E School ✓ 1.2%
5- COMM. SELLER 6756
6- Smith Bldg. 6756
7- M. LeBidell 135.13
8- Deed 30.50
* 1145.60 *

Modify Header

Subsidiary Names

Post A Receipt

Process Agreement

Tax Claim Information

Control # 115026357 Map # N05-000-00008 MN

 No Map Reprocess for Tax Sale Bankrupt

Assessment Office Information

SMITH COAL CO.

C/O WILLIAM U. SMITH

120 W WALNUT STREET

CLEARFIELD PA

16830 0000

PRIVATE SALE PENDING 12/27/07

 RepositoryProperty Desc
100 A COAL RTProperty Desc
100 A COAL RT

Claim #	County	District	School	Costs/Pen/Adm	Interest	Totals	Remaining Balance	Agreement Information
---------	--------	----------	--------	---------------	----------	--------	-------------------	-----------------------

1991-003995	Returned	14.22	4.52	67.21	15.00	22.56	123.51	Date Freq. Due 0
	Paid	14.22	4.52	67.21	15.00	22.56	123.51	Date Freq. Due 0
	Remaining	0.00	0.00	0.00	0.00	0.00	0.00	Date Freq. Due 0
1992-003869	Returned	14.22	4.52	74.97	15.00	16.16	124.87	Date Freq. Due 0
	Paid	14.22	4.52	74.97	15.00	16.16	124.87	Date Freq. Due 0
	Remaining	0.00	0.00	0.00	0.00	0.00	0.00	Date Freq. Due 0
1993-004123	Returned	14.22	4.52	74.97	20.00	7.73	121.44	Date Freq. Due 0
	Paid	14.22	4.52	74.97	20.00	7.73	121.44	Date Freq. Due 0
	Remaining	0.00	0.00	0.00	0.00	0.00	0.00	Date Freq. Due 0
1994-004686	Returned	14.22	4.52	74.97	15.00	0.70	109.41	Date Freq. Due 0
	Paid	14.22	4.52	74.97	15.00	0.70	109.41	Date Freq. Due 0
	Remaining	0.00	0.00	0.00	0.00	0.00	0.00	Date Freq. Due 0
1995-004731	Returned	14.22	4.52	74.97	50.00	11.95	155.66	Date Freq. Due 0
	Paid	14.22	4.52	74.97	50.00	11.95	155.66	Date Freq. Due 0
	Remaining	0.00	0.00	0.00	0.00	0.00	0.00	Date Freq. Due 0
1996-004847	Returned	14.22	4.52	74.97	20.00	0.70	114.41	Date Freq. Due 0
	Paid	14.22	4.52	74.97	20.00	3.51	117.22	Date Freq. Due 0
	Remaining	0.00	0.00	0.00	0.00	0.00	0.00	Date Freq. Due 0
1997-004858	Returned	14.22	4.52	77.55	51.00	83.77	231.06	Date Freq. Due 0
	Paid	0.00	0.00	0.00	0.00	0.00	0.00	Date Freq. Due 0
	Remaining	14.22	4.52	77.55	51.00	83.77	231.06	Date Freq. Due 0
1998-004935	Returned	19.39	4.52	77.55	51.00	79.14	231.60	Date Freq. Due 0
	Paid	0.00	0.00	0.00	0.00	0.00	0.00	Date Freq. Due 0
	Remaining	19.39	4.52	77.55	51.00	79.14	231.60	Date Freq. Due 0
1999-004934	Returned	19.39	4.52	80.14	51.00	71.79	226.84	Date Freq. Due 0
	Paid	0.00	0.00	0.00	0.00	0.00	0.00	Date Freq. Due 0
	Remaining	19.39	4.52	80.14	51.00	71.79	226.84	Date Freq. Due 0
2000-005171	Returned	19.39	4.52	80.14	20.00	62.43	186.48	Date Freq. Due 0
	Paid	0.00	0.00	0.00	0.00	0.00	0.00	Date Freq. Due 0
	Remaining	19.39	4.52	80.14	20.00	62.43	186.48	Date Freq. Due 0
2001-005173	Returned	19.39	4.52	85.30	20.00	56.70	184.91	Date Freq. Due 0
	Paid	0.00	0.00	0.00	0.00	0.00	0.00	Date Freq. Due 0
	Remaining	19.39	4.52	85.30	20.00	55.70	184.91	Date Freq. Due 0
2002-005409	Returned	19.39	4.52	87.89	25.00	46.96	183.76	Date Freq. Due 0
	Paid	0.00	0.00	0.00	0.00	0.00	0.00	Date Freq. Due 0
	Remaining	19.39	4.52	87.89	25.00	46.96	183.76	Date Freq. Due 0

RESPONDENT'S EXHIBIT

Rudellia 1/18/08 TDS

2003-005299	Returned	21.98	4.52	87.89	25.00	37.75	77.14	Date
	Paid	0.00	0.00	0.00	0.00	0.00	0.00	Freq
	Remaining	21.98	4.52	87.89	25.00	37.75	77.14	Due
2004-005367	Returned	21.98	4.52	87.89	25.00	27.45	166.84	Payment
	Paid	0.00	0.00	0.00	0.00	0.00	0.00	Date
	Remaining	21.98	4.52	87.89	25.00	27.45	166.84	Freq
2005-005300	Returned	21.98	4.52	99.53	25.00	18.90	169.93	Due
	Paid	0.00	0.00	0.00	0.00	0.00	0.00	Payment
	Remaining	21.98	4.52	99.53	25.00	18.90	169.93	Date
2006-005207	Returned	27.15	5.82	103.40	25.00	8.18	169.55	Payment
	Paid	0.00	0.00	0.00	0.00	0.00	0.00	Date
	Remaining	27.15	5.82	103.40	25.00	8.18	169.55	Freq
								Due
								Payment
Total Remaining Balance								
1928.14								

[View Receipt History](#)

Clearfield County Tax Claim Bureau - NOTICE OF RETURN AND CLAIM

FILE COPY

Date: April 2, 2007

3661



Claim # 2006-005207

Control # 115026357

Map# N05-000-00008 MN

Property Description

100 A COAL RT

Owner Or Reputed Owner

SMITH COAL CO.
C/O WILLIAM U. SMITH
120 W WALNUT STREET
CLEARFIELD PA 16830

Delinquent 2006 Real Estate Tax

Address all communication in connection with claim and make all checks or
money orders payable to: Clearfield County Tax Claim Bureau
230 East Market Street
Clearfield PA 16830-2425

Business Hours: 8:30 AM to 4:00 PM Monday thru Friday Phone (814) 765-2641

Notice is hereby given that the property above described has been returned to the Tax Claim Bureau of Clearfield County for non-payment of taxes and a claim has been entered under the provisions of Act No. 1947 P.L. 1368, as amended. If payment of these taxes is not made to the Tax Claim Bureau on or before **12/31/2007** and no exception is filed the claim will become absolute.

On **07/01/2007** a one (1) year period for discharge of tax claim shall commence or has commenced to run and if payment of taxes is not made during that period as provided by Act No. 1947, P.L. 1368, as amended, the property shall be advertised and exposed for sale under provisions of said act and there shall be no redemption after the actual sale.

Taxes Returned to Tax Claim Bureau	01/15/2007	County	\$27.15
		Municipal	\$5.82
		School	\$103.40

CERTIFIED MAIL

CLEARFIELD COUNTY
TAX CLAIM BUREAU
230 E. MARKET STREET
CLEARFIELD, PA 16830-2425



7109 2806 6600 0055 6410

FIRST CLASS MAIL
U.S. POSTAGE-
FEES PAID
HYDE, PA
PERMIT NO. 8

RETURN RECEIPT REQUESTED

4641

SMITH COAL CO.
C/O WILLIAM U. SMITH
120 W WALNUT STREET
CLEARFIELD PA 16830

**RESPONDENT'S
EXHIBIT**

Zudella 2
11/18/08 TDS

REMOVE SIDE EDGES FIRST
THEN FOLD, CREASE AND TEAR THIS STUB ALONG PERFORATION

REMOVE SIDE EDGES FIRST
FOLD, CREASE AND TEAR ALONG PERFORATION

REMOVE SIDE EDGES FIRST
FOLD, CREASE AND TEAR ALONG PERFORATION

Clearfield County Tax Claim Bureau - NOTICE OF RETURN AND CLAIM

-FILE COPY-

Date: April 7,2006

3508



Owner Or Reputed Owner
SMITH COAL CO.
C/O WILLIAM U. SMITH
120 W WALNUT STREET
CLEARFIELD PA 16830

Claim # 2005-005300

Control # 115026357

Map# N05-000-00008 MN

Property Description

100 A COAL RT

Delinquent 2005 Real Estate Tax

Address all communication in connection with claim and make all checks or
money orders payable to: Clearfield County Tax Claim Bureau
230 East Market Street
Clearfield PA 16830-2425

Business Hours: 8:30 AM to 4:00 PM Monday thru Friday Phone (814) 765-2641

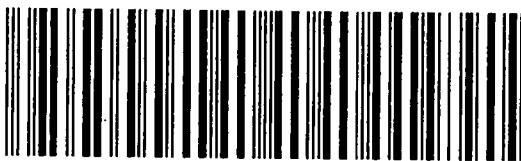
Notice is hereby given that the property above described has been returned to the Tax Claim Bureau of Clearfield County for non-payment of taxes and a claim has been entered under the provisions of Act No. 1947 P.L. 1368, as amended. If payment of these taxes is not made to the Tax Claim Bureau on or before
12/31/2006 and no exception is filed the claim will become absolute.

On 07/01/2006 a one (1) year period for discharge of tax claim shall commence or has commenced to run and if payment of taxes is not made during that period as provided by Act No. 1947, P.L. 1368, as amended, the property shall be advertised and exposed for sale under provisions of said act and there shall be no redemption after the actual sale.

Taxes Returned to Tax Claim Bureau	01/15/2006	County	\$21.98
		Municipal	\$4.52
		School	\$99.53
		Total	\$126.03

CERTIFIED MAIL

CLEARFIELD COUNTY
TAX CLAIM BUREAU
230 E. MARKET STREET
CLEARFIELD, PA 16830-2425



7109 2806 6600 0044 5790

FIRST CLASS MAIL
U.S. POSTAGE-
FEES PAID
HYDE, PA
PERMIT NO. 8

RETURN RECEIPT REQUESTED

4579

SMITH COAL CO.
C/O WILLIAM U. SMITH
120 W WALNUT STREET
CLEARFIELD PA 16830

**RESPONDENT'S
EXHIBIT**

Rudella 3
4/11/18/03 TDS

Refused

(2)
A
C
S

INSUFFICIENT ADDRESS
 ATTEMPTED NOT KNOWN
 NO SUCH NUMBER/ STREET
 NOT DELIVERABLE AS ADDRESSED
- UNABLE TO FORWARD

OTHER

RTS
RETURN TO SENDER

REMOVAL SIDE EDGES FIRST
THEN FOLD, CREASE AND TEAR THIS STUB ALONG PERFORATION

Clearfield County Tax Claim Bureau - NOTICE OF RETURN AND CLAIM

FILE COPY

Date: June 13, 2005

3649



Claim # 2004-005367

Control # 115026357

Map# N05-000-00008 MN

Property Description

100 A COAL RT

Owner Or Reputed Owner

SMITH COAL CO.

C/O WILLIAM U. SMITH
120 W WALNUT STREET
CLEARFIELD PA 16830

Delinquent 2004 Real Estate Tax

Address all communication in connection with claim and make all checks or
money orders payable to: Clearfield County Tax Claim Bureau
230 East Market Street
Clearfield PA 16830-2425

Business Hours: 8:30 AM to 4:00 PM Monday thru Friday Phone (814) 765-2641

Notice is hereby given that the property above described has been returned to the Tax Claim Bureau of Clearfield County for non-payment of taxes and a claim has been entered under the provisions of Act No. 1947 P.L. 1368, as amended. If payment of these taxes is not made to the Tax Claim Bureau on or before 12/31/2005 and no exception is filed the claim will become absolute.

On 07/01/2005 a one (1) year period for discharge of tax claim shall commence or has commenced to run and if payment of taxes is not made during that period as provided by Act No. 1947, P.L. 1368, as amended, the property shall be advertised and exposed for sale under provisions of said act and there shall be no redemption after the actual sale.

Taxes Returned to Tax Claim Bureau	01/15/2005	County	\$21.98
		Municipal	\$4.52
		School	\$87.89
		Total	\$114.39

TOTAL DELINQUENCY IF PAID BY April 29, 2005

\$155.69

CALL FOR EXACT AMOUNT DUE.
APPROXIMATE INTEREST ADDED FIRST
DAY OF EACH MONTH = \$0.86

Any check returned unpaid by your bank will be returned to you.
PARTIAL PAYMENTS ARE ACCEPTED.

Eligible property owners may apply for an extension of time to pay taxes by filing a "STAY SALE". Partial payment is required to

IF YOU FAIL TO PAY THIS TAX CLAIM OR
WILL BE SOLD WITHOUT YOUR CONSENT
FRACTION OF IT'S FAIR MARKET VALUE
WILL NOT BE SOLD. IF YOU PAY THIS CLAIM
YOUR PROPERTY WILL NOT BE SOLD BUT
QUESTIONS PLEASE CALL THE TAX CLAIM BUREAU
REFERRAL SERVICE.

IF PROPERTY OWNER IS IN BANKRUPTCY

2. Article Number	7109 2806 6600 0024 5918
3. Service Type	CERTIFIED MAIL
4. Restricted Delivery? (Extra Fee)	<input type="checkbox"/> Yes
1. Article Addressed to:	4592
SMITH COAL CO. C/O WILLIAM U. SMITH 120 W WALNUT STREET CLEARFIELD PA 16830	

COMPLETE THIS SECTION ON DELIVERY

A. Received by (Please Print Clearly)	B. Date of Delivery
<i>Jerry C. Smith</i>	
C. Signature	
<i>Jerry C. Smith</i>	
D. Is delivery address different from item 1? If YES, enter delivery address below:	
<input type="checkbox"/> Agent <input checked="" type="checkbox"/> Address <input type="checkbox"/> Yes <input type="checkbox"/> No	

RESPONDENT'S EXHIBIT

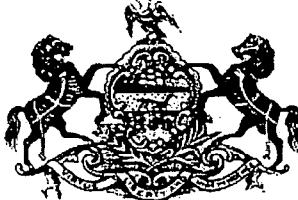
5367
Rudellia 4
11/18/08 TDS

Clearfield County Tax Claim Bureau - NOTICE OF RETURN AND CLAIM

FILE COPY

Date: June 18th, 2004

4397



Claim # 2003-005299

Control # 115026357

Map# N05-000-00008 MN

Property Description

100 A COAL RT

Owner Or Reputed Owner

SMITH COAL CO.

C/O WILLIAM U. SMITH

120 W WALNUT STREET

CLEARFIELD PA 16830

Delinquent 2003 Real Estate Tax

Address all communication in connection with claim and make all checks or
money orders payable to: Clearfield County Tax Claim Bureau
230 East Market Street
Clearfield PA 16830-2425

Business Hours: 8:30 AM to 4:00 PM Monday thru Friday Phone (814) 765-2641

Notice is hereby given that the property above described has been returned to the Tax Claim Bureau of Clearfield County for non-payment of taxes and a claim has been entered under the provisions of Act No. 1947 P.L. 1368, as amended. If payment of these taxes is not made to the Tax Claim Bureau on or before

07/01/2005 and no exception is filed the claim will become absolute.

On 07/01/2004 a one (1) year period for discharge of tax claim shall commence or has commenced to run and if payment of taxes is not made during that period as provided by Act No. 1947, P.L. 1368, as amended, the property shall be advertised and exposed for sale under provisions of said act and there shall be no redemption after the actual sale.

Taxes Returned to Tax Claim Bureau	01/15/2004	County	\$21.98
		Municipal	\$4.52
		School	\$87.89
		Total	\$114.39

TOTAL DELINQUENCY PAID BY: Monday, May 21, 2004

CERTIFIED MAIL

CLEARFIELD COUNTY
TAX CLAIM BUREAU
230 E. MARKET STREET
CLEARFIELD, PA 16830-2425



7109 2806 6600 0014 3962

FIRST CLASS MAIL
U.S. POSTAGE
PAID 1 OZ.
HYDE, PA
PERMIT NO. 8

CERTIFIED FEES PAID

RETURN RECEIPT REQUESTED

4397

SMITH COAL CO.
C/O WILLIAM U. SMITH
120 W WALNUT STREET
CLEARFIELD PA 16830

RECEIVED
11/18/08
TDS
RESPONDENT'S
EXHIBIT

11/18/08
TDS
RTS
RETURN TO SENDER

A INSUFFICIENT ADDRESS
C ATTEMPTED NOT KNOWN
S NO SUCH NUMBER/ STREET
 NOT DELIVERABLE AS ADDRESSED
 UNABLE TO FORWARD
UNCLAIMED

OTHER

REMOVE SIDE EDGES FIRST
THEN FOLD, CREASE AND TEAR THIS STUB ALONG PERFORATION

PRIVATE SALE LIST
MIN, COAL, CLAY & GAS RIGHTS

CLAIM #	OWNERS NAME	MAP NUMBER	PROPERTY DESC
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GLEN HOPE BOROUGH

94-1032	ABRACZINSKAS, JEROME & MARION	I15-000-00002	171 A COAL RT D VEIN
96-1066	SCOLLINS, JOHN	I15-000-00017	50% INT IN 70 A COAL RT

LUMBER CITY BOROUGH

98-1336	MATTHEWS, MYRTLE	G12-000-00002	6.73 A COAL RT.
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WALLACETON BOROUGH

97-1639	KRISE, RONALD B & NORMA J	O10-000-00045	1.104 A COAL & MIN
97-1637	KRISE, RONALD B & NORMA J	O10-000-00047	1.25 A COAL & MIN
97-1636	KRISE, RONALD B & NORMA J	O10-000-00048	0.896 A COAL & MIN
97-1635	KRISE, RONALD B & NORMA J	O10-000-00049	1.363 A COAL & MIN
97-1638	KRISE, RONALD B & NORMA J	O10-000-00050	0.983 A COAL & MIN

WESTOVER BOROUGH

97-1592	KISTLER, C. RICHARD & BONITA	D16-000-21/35	123.156 A COAL RTS
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BECCARIA TOWNSHIP

93-1473	BENDER, E.P. COAL CO	H18-000-00019	46 A MIN RT
99-1741	BENDER, E.P. COAL CO	H18-000-00016MN	61.394 A MIN RT
99-1743	BENDER, E.P. COAL CO	H18-000-00063MN	21 A MIN RT

**RESPONDENT'S
EXHIBIT**

Rudella 6
11/18/08 TDS

BECCARIA TOWNSHIP CONT

99-1744	BENDER, E.P. COAL CO	H18-000-00065MN	35 A MIN RT
97-1887 RT	MCCOY, JOHN HEIRS	J16-000-30/31/32	68% INT IN 250 A COAL
94-1767 COAL	MORSE, DAN F	J17-000-00071	50 % INT IN 42 A "B" RT
94-1768	MORSE, ROBERT	I15-000-01/1.1	118 A COAL RT
97-1790	RICKARD, S. EVELYN	J17-000-00071	25% INT IN 42 A B VEIN COAL RT
94-1815	SOULT, PATRICIA K	J17-000-00052	11% INT IN 148.75 A "B" COAL RT
94-1816	SOULT, PATRICIA K	J17-000-074.1	11% INT IN 47.76 A "B" VEIN COAL RT
94-1817	SOULT, PATRICIA K	J17-000-00094	11% INT IN 7.65 A "B" VEIN COAL RT
94-1814	SOULT, PATRICIA K	J17-000-00077	11% INT IN 2 A COAL RTS
99-1953	SPENCER LAND CO	J17-000-00030	50% INT IN 28 A COAL RT
99-1954 RT	SPENCER LAND CO	H16-000-00026MN	5.29 A MIN, GAS & OIL EXCEPT 2 UPPER VEINS OF COAL
99-1965 RT	SPENCER, ROBERT	I17-000-00023MN	50% INT IN 185 A COAL
98-1985	TICKEROFF, ALEX HEIRS	I15-000-00019	27 A COAL RT
95-1882	WOODS, C. A.	J16-000-00001	33.3% INT IN 73 A "D" COAL RT

BELL TOWNSHIP

94-1895	DANVER, BERTRAM	B12-000-00031	38.07 A COAL RT
95-1972	KELCE, DONALD L & SHIRLEY J	B09-000-00033	20 A COAL RT
94-1983 RT	MITCHELL, JOHN JR	C08-000-00007	1.7% INT IN 95 A COAL

94-2000 A	RYEN, RUBY I	A10-000-00013	25% INT IN 50 A COAL, 7 GAS & OIL RT
96-2082 RT	SEIFERT, MARGARET P	C10-000-00002	1.8% INT IN 100 A COAL

BELL TOWNSHIP CONT

94-2007	SMOCHEK, CHESTER	A09-000-00012	10 A COAL
99-2170	SPENCER LAND CO	B10-000-00044	40.0 A COAL RT
99-2171 RT	SPENCER LAND CO	A12-3/4/3.1/5	33% INT IN 100 A COAL
99-2172	SPENCER LAND CO	C08-000-00007	10% INT IN 95 A COAL RT
94-2027	WILKINSON, JAMES A	B12-000-00021	83 A "B" SEAM COAL ONLY
94-2029	WILLIAMS, ELIZABETH FALK & CATHERINE FALK	D13-000-00001	9 A COAL RT
95-2072	YECKLEY, GEORGE	C11-000-29/34	2.78% INT IN 400 A COAL RT
95-2073 RT	YECKLEY, GEORGE	C11-000-00027	2.78% INT IN 90 A COAL
95-2074	YECKLEY, GEORGE	D12-000-00026	2.78% INT IN 259.881 A COAL RT
99-2193 RT	YECKLEY, GEORGE W	C11-000-29/34	2.78% INT IN 400 A COAL
99-2195	YECKLEY, GEORGE W	D12-000-00026	2.78% INT IN 259.881 A COAL RT
99-2194 RT	YECKLEY, GEORGE W	C11-000-00027	2.78% INT IN 90 A COAL

BIGLER TOWNSHIP

94-2083	FRANKO, DOROTHY	K14-000-00069	25% INT IN 40 A COAL RT
94-2283 FEE	LINN CORPORATION	K15-000-00045	8% INT IN 33.18 A IN

			& 101.82 A COAL RTS
94-2169 RTS	PRISELAC, ELLEN J	K14-000-00069	25% INT IN 40 A COAL
94-2231	WALTER, EARL K	L14-000-00031	20% INT IN 1.43 A GAS & OIL RTS
94-2233	WALTER, ELWOOD H	L14-000-00029	20% INT IN 126 A GAS & OIL RTS
94-2235	WALTER, ELWOOD H	L14-000-00031	20% INT IN 1.43 A GAS & OIL RTS

BLOOM TOWNSHIP

94-2267	D"AMORE, CATHY KORB	E08-000-00086	.93% INT IN 106.138 A FIRE CLAY, GAS & OIL
96-2343	EIGHMY, DON W & ROBERTINA	F10-000-005.1	13 A COAL RT
96-2345	EIGHMY, DON W & ROBERTINA	F09-000-00009	42.894 A COAL RT
96-2344	EIGHMY, DON W & ROBERTINA	F10-000-00005	80 A MIN EXC COAL RT
96-2352	HUDSON, CHARLES F JR & JOHN A HUDSON	E08-000-00035	25 A COAL RT
94-2278 RT	KESTER, AARON TATE	F09-000-00027	5.5% INT IN 103 A CLAY
94-2279 RT	KESTER, EMMA HEIRS	F09-000-00027	33.3% INT IN 103 CLAY
94-2280 RT	KESTER, FURMAN F	F09-000-00027	5.5% INT IN 103 A CLAY
96-2364	KORB, KENNETH S	E08-000-00086	0.93% INT IN 106.138 A FIRE CLAY, GAS & OIL
94-2281 RT	KESTER, MRS. MAUD HEIRS	F09-000-00027	5.5% INT IN 103 A CLAY
95-2297 RT	KESTER, W. E.	F09-000-00027	5.5% INT IN 103 A CLAY
94-2282	KORB, E. FURMAN	E08-000-00086	0.93% INT IN 106.138 A FIRE CLAY, GAS & OIL

94-2283	KORB, GEORGE WILLIAM	E08-000-00086	.93% INT IN 106.138 A FIRE CLAY, GAS & OIL
98-2440	KORB, RANDY	E08-000-00086	.93% INT IN 106.138 A FIRE CLAY, GAS & OIL
94-2289	KORB, SCOTT	E08-000-00086	.93% INT IN 106.138 A FIRE CLAY, GAS & OIL
94-2301	NAUGLE, MRS. FRANCIS	F09-000-00027	12.5% INT IN 103 A CLAY RT
94-2307	SPENCER LAND COMPANY	E09-000-00014	80 A OIL & GAS
94-2310	UNDERWOOD, MRS. IDA HEIRS	F09-000-00027	33.3% INT IN 103 A CLAY RT

BOGGS TOWNSHIP

94-2321	ANGEL, ANNA RT	N10-000-00041	3.57% INT IN 100 A MIN
94-2336	BONNER, ALICIA RT	N10-000-00041	3.57% INT IN 100 A MIN
94-2337	BORST, LEROY & RT THELMA B HOWELL	L09-000-00010	12.5% INT IN 224 A MIN 105-L09-10 ET AL
94-2338	BROWN, SUSAN RT	N10-000-00041	3.57% INT IN 100 A MIN
94-2348	CAREY, M. PAUL RT	N10-000-00041	8.33% INT IN 100 A MIN
94-2352	COCKRUM, EDWARD JR ET AL	M09-000-00052	75 A MIN RT
97-2466	COCKRUM, EDWARD JR ET AL	N09-000-00044	28 A CLAY, GAS & OIL
94-2377	ELDRIDGE, DOROTHY DUPREZ	O11-000-00048	50% INT IN 13.59 A MIN RT, EXCEPT FIRE CLAY & ONE SEAM OF COAL
94-2376	ELDRIDGE, DOROTHY DUPREZ	O11-000-00048	50% INT IN 13.59 A MIN RT, EXCEPT FIRE CLAY & ONE SEAM OF COAL
94-2386	FLEMING, MARK	N10-000-00041	1.79% INT IN 100 A MIN RT

94-2387	FLEMING, NEIL B	N10-000-00041	1.79% INT IN 100 A MIN RT
94-2394	GENERAL REFRactories CO	O11-000-00057	60 A MIN RT
94-2395	GENERAL REFRactories CO	O11-000-00048	50% INT IN 13.59 A FIRE CLAY SEAM OF COAL OVERLYING CLARION SEAM OF SOFT CLAY
94-2397	GENERAL REFRactories CO COAL	O11-000-00048	50% INT IN 13.59 A FIRE CLAY & SEAM OF OVERLYING CLARION SEAM SOFT CLAY
94-2513 RT	NAGEL, MARY ALICIA	N10-000-00041	8.33% INT IN 100 A MIN
94-2531 RT	PIE, JOHN J	N10-000-00041	3.57% INT IN 100 A MIN
94-2532 RT	PIE, ROBERT S JR	N10-000-00041	3.57% INT IN 100 A MIN
94-2545 RT	SEIFERT, MARGARET P	N10-000-00041	3.57% INT IN 100 A MIN
94-2546 RT	SHAFFER, JULIANNE	N10-000-00041	8.33% INT IN 100 A MIN
BOGGS TOWNSHIP CONT			
95-2585	THOMPSON, LEROY & ISABEL	O11-000-00036	100 A MIN RT
95-2586	THOMPSON, LEROY & ISABEL	O11-000-00043	18 A MIN RT
94-2583	TURNER, W. K.	O10-000-00002	20 A "B" VEIN COAL
94-2584	TURNER, W. K. & SONS	O10-000-00047	10 A MIN RT
99-2740	WINTERBERG, NANCYE C	N10-000-00026	0.66% INT IN 100 A
94-2603	WOODS, CLOYD	N10-000-00026	1.46% INT IN 100 A
<u>BRADFORD TOWNSHIP</u>			
94-2628	BOCK, DARICE JOY	O08-000-00022	47 A MIN RT

94-2636	BUMBARGER, THOMAS	N07-000-00004	50 A MIN RT
94-2638	BUTLER, ALLEN G	M07-000-28/29	50% INT IN 50 A MIN RT
98-2783 RT	COWDER, ALBERTA R	007-000-00039	16.7% INT IN 47 A MIN
98-2784 RT	COWDER, CECIL	007-000-00039	16.7% INT IN 47 A MIN
97-2739	COWDER, MADELINE	N09-000-00006	16.7% INT IN 38 A MIN, GAS & OIL
99-2828	DIXON, OLIN H & PEARL	009-000-00052	0.75 A IN FEE, EXCEPT 0.42 A COAL RT
95-2740	GROSS, GLENN E & FRANCES J	007-000-00056	100 A MIN RT
94-2873	MCNEAL, EVON SMEAL	009-000-00057	25% INT IN 55 A COAL RT
97-2992	SHEARER BROTHERS	M07-000-00010	22.325 A MIN RT
97-2993	SHEARER BROTHERS	M07-000-00033	45.481 A MIN RT
94-2938	SHIREY, DOYLE HEIRS	N08-000-00041	11% INT IN 104 A MIN RT
95-2943	SHIREY, GUY	009-000-00004	20% INT IN 91 A MIN RT
99-3096	SPENCER LAND CO	N09-000-00022MN	100 A COAL RT
95-2946	SMEAL, EUGENE A	009-000-00057	25% INT IN 55 A COAL RT
BRADFORD TOWNSHIP CONT			
94-2943	SMEAL, CHARLES E	009-000-00057	25% INT IN 55 A COAL RT
94-2944	SMEAL, JOHN A JR	009-000-00057	25% INT IN 55 A COAL RT
95-2968	STILES, SANDRA L	007-000-00064	50% INT IN 3.77 A COAL, GAS & OIL
95-2969	STILES, SANDRA L	007-000-00013	50% INT IN 14.6 A COAL, GAS & OIL
96-3084 RT	YOUNG, PHILIP M & CHARLES W YOUNG	N09-000-00013	50% INT IN 89.16 A MIN (106-N9-13 ET AL)
96-3085 RT	YOUNG, PHILIP M & CHARLES W YOUNG	N08-000-00024	25% INT IN 148 A CLAY (106-N8-24 ET AL)

96-3086 RT	YOUNG, PHILIP M & CHARLES W YOUNG	N09-000-00011	50% INT IN 117.82 A MIN
96-3087 RT	YOUNG, PHILIP M & CHARLES W YOUNG	N09-000-00013	25% INT IN 89.16 A MIN (106-N9-13 ET AL)
96-3088 RT	YOUNG, PHILIP M & CHARLES W YOUNG	N09-000-00011	25% INT IN 117.82 A MIN
96-3089 RT	YOUNG, PHILIP M & CHARLES W YOUNG	N09-000-00012	37.5% INT IN 98 A MIN (106-N9-12 ET AL)

BRADY TOWNSHIP

94-3025	DANVER, B. D.	C07-000-00028	62 A MIN RT
94-3028	DIMELING, GEORGE M	C07-000-00043 ET AL	128 A COAL
94-3035	DUFOUR, ARTHUR S	C05-000-00108	2.8% INT IN 66.68 A GAS & OIL
94-3043	FULLERTON, MICHAEL	B05-000-00051	142 A COAL RT
94-3094	N W MINING & EXCHANGE CO	A05-0000-006.1 ET AL	124 A MIN ONLY
94-3090	N W MINING & EXCHANGE CO	A05-000-006.1 ET AL	206 A MIN ONLY
94-3092	N W MINING & EXCHANGE CO	A 05-000-006.1 ET AL	66 A MIN ONLY

BRADY TOWNSHIP CONT

99-3292	OWENS, JOSEPH A & ALBERTA W	B07-000-00022MN	140 A COAL RT
94-3285	RIDDLE, JOHN W GAS	C06-000-00001 MN	50% INT IN 130.075 A MIN RTS EXCEPT OIL &
99-3330	SUTIKA, MICHAEL C TRUSTEE	C07-000-00010	23.07% INT IN 57 A MIN RT

BURNSIDE TOWNSHIP

94-3134	ANDERSON, GEORGE W & SONIA L	B14-000-00001 ET AL	117 A COAL RIGHT
95-3190	ARCADIA COMPANY INC NOW MARTIN L BEARER	C16-000-00030	16.7 A COAL RT
95-3194	ARCADIA COMPANY INC NOW MARTIN L BEARER	C14-000-00008	60.304 A COAL RT
95-3187	ARCADIA COMPANY INC NOW MARTIN L BEARER	C14-000-00007	63.369 A COAL RT
95-3188	ARCADIA COMPANY INC NOW MARTIN BEARER	D15-000-00005	61.844 A COAL RT
97-3244	BAILEY, GORDON L	C13-000-00019	33.3% INT IN 62 A COAL RT
97-3245	BAILEY, GORDON L	B14-000-00038	33.3% INT IN 243.425 A COAL RT
99-3355	BAILEY, KEITH L	B14-000-00038	5.6% INT IN 243.425 A COAL RT
99-3356 RT	BAILEY, KEITH L	C13-000-00019	5.6% INT IN 62 A COAL
97-3247	BAILEY, PHILLIP L	B14-000-00038	33.3% INT IN 243.425 A COAL RT
97-3246	BAILEY, PHILLIP L	C13-000-00019	33.3% INT IN 62 A COAL RT
97-3256	BRAGONIER, RUTH V	B16-000-00032	12.5% INT IN 34 A COAL RT
97-3258	BRAGONIER, RUTH V	C16-000-00021	12.5% INT IN 121 A COAL RT
BURNSIDE TOWNSHIP CONT			
94-3144	BROTHERS, MELVIN	C16-000-00005	20% INT IN 33 A COAL, GAS & OIL
94-3145	BROTHERS, MELVIN	C16-000-00004	20% INT IN 11 A COAL, GAS & OIL
95-3217	CLARK, A. PATCHIN JR	D17-000-00002	160 A COAL RT
94-3149	CLEARFIELD COUNTY	C14-000-00033	0.5 A COAL RT

94-3159	GLOEKLER, E. ANNE, TRUSTEE	C13-000-00010 ET AL	50% INT IN 83.569 COAL RT
94-3160	GLOEKLER, E. ANNE TRUSTEE	C14-000-00016	50% INT IN 75 A COAL RT
94-3161	GLOEKLER, E. ANNE TRUSTEE	B16-000-00042	25% INT IN 105 A COAL RT CALLI R ADAMS TRACT
94-3162	GREINADER, EDMUND P JR	C13-000-000010 ET AL	50% INT IN 83.569 A COAL RT
94-3163	GREINADER, EDMUND P JR	B16-000-00041	25% INT IN 105 A COAL RT. CALLII R ADAMS TRACT
94-3164	GREINADER, EDMUND P JR	C14-000-00016	50% INT IN 75 A COAL RT
94-3170	HEPBURNIA COAL CO	C15-000-19/25	130.65 A COAL RT
94-3173	HEPBURNIA COAL CO	B15-000-00082 ET AL	50 A COAL RT
94-3171	HEPBURNIA COAL CO	D14-000-00004	140 A COAL RT
94-3172	HEPBURNIA COAL CO	C15-000-00008 ET AL	108.78 A COAL RT
99-3413	HEPBURNIA COAL CO	C15-000-00012MN	50 A COAL RT
99-3414	HEPBURNIA COAL CO	D14-000-00004MN	26.394 A COAL RT
99-3415	HEPBURNIA COAL CO	C14-000-00001MN	120 A COAL RT
99-3416	HEPBURNIA COAL CO	C13-000-00011MN	30 A COAL RT

BURNSIDE TOWNSHIP CONT

99-3420	HEPBURNIA COAL CO	B14-000-00016MN	50.68 A COAL RT
97-3307	KORNEY, JOYCE L	C13-000-00019	5.5% INT IN 62 A COAL RT
94-3186	LAST, PAUL V	C15-000-7/546 ET AL	70 A COAL RT
94-3187	LAST, PAUL V	C16-000-00020	114.825 A COAL RT

94-3185	LAST, PAUL V	C15-000-00014	59 A COAL RT
99-3442	LUTZ, LELAND B & LILA L	C13-000-00026	50% INT IN 46.031 A COAL RT
99-3443	LUTZ, LELAND B & LILA L COAL	C14-000-26/44	50% INT IN 21.281 A
99-3444	LUTZ, LELAND B & LILA L	C15-000-00021	50% INT IN 96 A COAL RT
99-3445	LUTZ, LELAND B & LILA L	C15-000-00013	50% INT IN 87 A COAL RT
99-3446	LUTZ, LELAND B & LILA L COAL	B14-000-00040	50% INT IN 49.938 A
99-3447	LUTZ, LESLIE L JR ET AL	C15-000-00013MN	50% INT IN 87 A COAL RT
99-3448	LUTZ, LESLIE L JR ET AL	C15-000-00021MN	50% INT IN 96 A COAL RT
99-3449	LUTZ, LESLIE L JR ET AL COAL	C14-000-00026MN	50% INT IN 21.281 A
99-3450	LUTZ, LESLIE L JR ET AL COAL	C13-000-00026MN	50% INT IN 46.031 A
99-3451	LUTZ, LESLIE L JR ET AL COAL	B14-000-00040MN	50% INT IN 49.938 A
94-3238	SMITH, R. WESLEY & SAMANTHA L & RAYMOND A & SHIRLEY B SMITH	D15-000-00002	31.219 A COAL RT (ANNA SCHROT TRACT)
94-3240	SMITH, R. WESLEY & SAMANTHA L & RAYMOND A & SHIRLEY B SMITH	C14-000-00017	30 A COAL RT
94-3243	SMITH, R. WESLEY & SAMANTHA L & RAYMOND A & SHIRLEY B SMITH	C16-000-00019	92 A COAL RT
94-3241	SMITH, R. WESLEY & SAMANTHA L & RAYMOND A & SHIRLEY B SMITH	C14-000-00013	126.125 A COAL RT
94-3239	SMITH, R. WESLEY & SAMANTHA L & RAYMOND A & SHIRLEY B SMITH	B16-000-00001	290 A COAL RT
94-3247	SPENCER LAND CO.	C16-000-00045	80% INT IN 97 A "B" VEIN COAL

94-3248	SPENCER LAND CO	C16-000-00045	10% INT IN 97 A "B" VEIN COAL
94-3251	SPENCER, ROBERT	C14-000-02/27	162.8 A COAL RT
<u>CHEST TOWNSHIP</u>			
94-3268	ANGEL, ANNA	F16-000-00067	3.57% INT IN 51 A MIN
94-3275 RT	BENN, AMELIA HEIRS	F18-000-7/8/9	75% INT IN 165 A COAL
94-3278	BONNER, ALICIA	F16-000-00067	3.57% INT IN 51 A MIN
94-3282	BRADY, DARRELL E	D14-000-00018	2 A GAS & OIL
94-3292	BROWN, SUSAN	F16-000-00067	3.57% INT IN 51 A MIN
93-2869	BROWNLEE, BRUCE	F17-000-00004	8.3% INT IN 67 A MIN, GAS, OIL, COAL & CLAY
93-2872	BROWNLEE, BRUCE	F16-000-00065	8.3% INT IN 30.25 A MIN GAS, OIL, COAL & CLAY
93-2871 COAL	BROWNLEE, BRUCE	F16-000-00055	8.3% INT IN 84.75 A
93-2870 COAL	BROWNLEE, BRUCE	F16-000-00069	8.3% INT IN 24.75 A
93-2873 MIN,	BROWNLEE, BRUCE	F17-000-00003	8.3% INT IN 25.72 A GAS, OIL, COAL & CLAY
94-3294	CAREY, M. PAUL	F16-000-00067	8.33% INT IN 51 A MIN
94-3305	FLEMING, MARK	F16-000-00067	1.79% INT IN 51 A MIN
94-3307	FLEMING, NEIL B	F16-000-00062	1.79% INT IN 51 A MIN
94-3313	GALAHER, WILDA J	E16-000-00017	25% INT IN 45 A MIN RT
94-3325 RT	KESSLER, JOHN C SR	F16-000-00049	1.33% INT IN 100 A MIN
94-3327 RT	KESSLER, ROBERT L	F16-000-00049	1.33% INT IN 100 A MIN
95-3419	LYONS, LOUISE HARPER	D13-000-006/8	25% INT IN 15.33 A COAL RT

CHEST TOWNSHIP CONT

96-3458	MCGARVEY, THOMAS C HEIRS	F17-000-00018	51.42 A COAL RT
97-3485	MICHAELS, PAUL	E16-000-00017	25% INT IN 45 A MIN RT
94-3352	NAGEL, MARY ALICIA	F16-000-00067	8.33% INT IN 51 A MIN
96-3385 RT	NELSON, MARTHA ARNOLD	E17-000-00005	33% INT IN 166 A COAL
94-3360	PIE, JOHN J	F16-000-00067	3.57% INT IN 51 A MIN
94-3362	PIE, ROBERT S JR	F16-000-00067	3.57% INT IN 51 A MIN
94-3371	SEIFERT, MARGARET P	E16-000-00067	3.57% INT IN 51 A MIN
94-3374	SHAFFER, JULIANNE	F16-000-00067	8.33% INT IN 51 A MIN
94-3389	SOULT, PATRICIA K	E17-000-00023	16.7% INT IN 79.33 A COAL
99-3655	SPENCER LAND CO	E17-000-00007	51 A COAL RT
99-3656	SPENCER LAND CO	E17-000-00007	26 A MINERALS/COAL RT
94-3392	STEVENS, M. W. & ROXIE	D14-000-00019	3 A COAL RT

COOPER TOWNSHIP

94-3528	HOOVER, TALITHA HEIRS	T09-000-5/16	117.53 A MIN RTS
94-3707	SOLOMON, ANDREW & MICHAEL GYDOSEK	S07-000-00029	12.875 A "B" VEIN COAL
94-3709	SPENCER LAND CO	S07-000-22/28 ET AL	100 A COAL RT

COVINGTON TOWNSHIP

99-4028	CAMPBELL, BETTE	R05-000-00032MN	16.7% INT IN 100 A COAL RTS
97-3928	DANVIR, EDWARD B	R05-000-00047	33% INT IN 75 A COAL RT
94-3836	HARRINGTON, H. L	S05-000-00038	51 A COAL RT
95-3892	KELCE, DONALD L & SHIRLEY J	Q05-000-00094	13 A MIN RT

COVINGTON TOWNSHIP CONT

95-3893	KELCE, DONALD L & SHIRLEY J	R05-000-00041	40 A COAL RT
99-4062	KENDRICK, JOHN E	R05-000-00032	16.7% INT IN 100 A COAL RT
94-3889	REITER, DAN HEIRS	R05-000-040 ETAL	40 A COAL RT
94-3890	REITER, MAGGIE	R05-000-00061	66.5 A COAL RT
99-4108	STOKES, MARGARET	R05-000-00032MN	16.7% INT IN 100 A COAL RTS
99-4119	WISOR, MARY ANN	R05-00-00032MN	16.7% INT IN 100 A COAL RTS

DECATUR TOWNSHIP

94-3919	ANGEL, ANNA	O13-000-00014	7% INT IN 13.09 A MIN RT EXC "D" VEIN
94-3920	ASSOCIATED DRILLING INC	O13-000-00071	5.35 A MIN, OIL & GAS
97-4038	BALTIC COAL CO	P12-000-00023	17.277 A MIN, COAL, GAS & OIL
97-4035	BALTIC OCAL CO	P12-692-00057	51 A COAL RT P12-692-57 ET AL
97-4033	BALTIC COAL CO	P12-000-00095	69 A COAL RT P12-000-00095 ET AL
97-4034	BALTIC COAL CO	P12-000-00054	5 A COAL RT P12-000-00054 ET AL
97-4036	BALTIC COAL CO	P12-000-49/89	217 A COAL RT P12-000-49/89 ET AL
97-4037	BALTIC COAL CO	P12-000-00206	152 A COAL RT P12-206-00206 ET AL
99-4136	BALTIC COAL CO	P11-000-00172MN	42.9% INT IN 24.04 A COAL, MIN GAS & OIL
99-4142	BALTIC COAL CO	P12-000-00061MN	36.275 A COAL RT
94-3934	BONNER, ALICIA	O13-000-00014	7% INT IN 13.09 A MIN

DECATUR TOWNSHIP CONT

RT EXC "D" VEIN

94-3934	BROWN, EARL	P13-000-00001	25% SHARE IN 112 A COAL RTS
94-3944 RT	BROWN, SUSAN	O13-000-00014	7% INT IN 13.09 A MIN EXC "D" VEIN
94-3954 RT	CAREY, M PAUL	O13-000-00014	17% INT IN 13.09 A MIN EXC "D" VEIN
99-4178 RT	CHASE, WILLIAM C JR & JUDITH G	P12-000-00153	10% INT IN 100 A COAL 112-P12-153 ET AL
99-4182	CLARK, MIRIAM JANE	M12-000-00070MN	5% INT IN 100 A MIN RT
95-4023 RT	CRAIN, BARBARA	M12-000-00070	0.7% INT IN 100 A MIN
94-3980 RT	DAVIS, JOYCE	M12-000-00070	0.7% INT IN 100 A MIN
94-4003 RT	EDGREN, RICHARD	M12-000-00070	0.7% INT IN 100 A MIN
94-4015 RT	FINBERG, BARNEY JOSEPH	N12-000-00011	16.7% INT IN 195 A MIN
94-4014 RT	FINBERG, BARNEY JOSEPH	N12-000-00047	16.7% INT IN 29 A MIN
96-4103 RT	FINBERG, HARRY	N12-000-00047	16.7% INT IN 29 A MIN
96-4104 RT	FINBERG, HARRY	N12-000-00011	16.7% INT IN 195 A MIN
94-4018	FINBERG, MORRIS & ANN F	N12-000-00011	50% INT IN 195 A MIN RT
94-4017	FINBERG, MORRIS & ANN F	N12-000-00047	50% INT IN 29 A MIN RT
95-4086	FINK, JOHN C	M12-000-00070	5% INT IN 100 A MIN RT
95-4087	FINK, RONALD E	M12-000-00070	10% INT IN 100 A MIN RT
94-4021 MIN	FLEMING, MARK	O13-000-00014	3.57% INT IN 13.09 A RT EXC "D" VEIN

94-4022 MIN	FLEMING, NEIL B	O13-000-00014	3.57% INT IN 13.09 A RT EXC "D" VEIN
94-4039	GENERAL REF. CO	M12-000-00057	78.9 A MIN, COAL & CLAY M12-000-00057 ET AL
94-4044	GENERAL REF. CO	M12-000-00046	32 A MIN, COAL & CLAY
94-4048	GENERAL REF. CO	M13-000-00019	40 A MIN & COAL
94-4037 DECATUR TOWNSHIP CONT	GENERAL REF. CO	M12-000-00001	9.06 MIN, COAL & CLAY
94-4046	GENERAL REF. CO	M13-000-00024	40 A MIN & COAL
94-4047	GENERAL REF. CO	M12-000-00046	32 A MIN, COAL & CLAY
94-4045	GENERAL REF. CO	M12-000-00039	12.72 A MIN, COAL & CLAY
94-4038	GENERAL REF. CO	N12-000-00002	150 A MIN, COAL & CLAY N12-2/9 ET AL
94-4042	GENERAL REF. CO	M12-000-00038	40 MIN, COAL & COAL
94-4040	GENERAL REF. CO	M12-000-00044	31 A MIN, COAL & CLAY M12-44 ET AL
94-4052	GENERAL REF. CO	M12-000-00012	5 A MIN RT
94-4043	GENERAL REF. CO	M12-000-00043	41.38 A MIN & COAL M12-43 ET AL
94-4173	GOSS, HOWARD A	M12-000-00070	6.3% INT IN 100 A MIN RT
95-4115	GOSS, LEONARD J	M12-000-00070	0.7% INT IN 100 A MIN RT
94-4115 RT	HURWITZ, EDSEL F	P11-000-00187	38.1% INT IN 0.92 A COAL
94-4114 RT	HURWITZ, EDSEL F	P11-000-00187	42.9% INT IN 0.92 A COAL
99-4359	KLINGER, PERCY HEIRS	N11-000-00016	2.61 A MIN RT
94-4181	MEASE, MILES HEIRS	M12-000-8/35/79 ET AL	200 A MIN RT
94-4205	MULSON, BERTHA	P12-000-00045	66.7% INT IN 140A COAL RT
94-4207	MULSON, JOSEPH E	012-000-00029	50% INT IN 152 A MIN RT

94-4206	MULSON, JOSEPH E	012-000-00027	50% INT IN 152 A MIN RT
94-4208	NAGEL, MARY ALICIA	013-000-00014	17% INT IN 13.09 A MIN RT EXC "D" VEIN
94-4221	PIE, JOHN J	013-000-00014	7% INT IN 13.09 A MIN RT EXC "D" VEIN
94-4222	PIE, ROBERT S JR	013-000-00014	7% INT IN 13.09 A MIN RT EXC "D" VEIN
94-4233	SANKEY, MRS RAYMOND RT	P13-000-00001	16.7% INT IN 112 A COAL 112-13/35/71 ET AL

DECATUR TOWNSHIP CONT

94-4255	SCOTT, GEORGE ✓	P12-000-00045	33% INT IN 140 A MIN RT
94-4257	SEARING, MARJORIE E	M12-000-00070	5% INT IN 100 A MIN RT
94-4260	SHAFFER, JULIANNE RT	013-000-00014	17% INT IN 13.09 A MIN EXC "D" VEIN
99-4558	SMITH, HARRY T	N11-000-00003	50% INT IN 40 A COAL RT
97-4446	SWIRES, JACOB HEIRS ✓ RT	P11-000-00020	16.7% INT IN 19 A COAL

P11-

20/21/22/25/92/174/219/262

94-4288	TAYLOR, LOIS J RT	M12-000-00070	6.35% INT IN 100 A MIN
94-4289	THOMPSON & PHILLIPS CLAY CO	N12-000-00016	51 A MIN RT
99-4580	THOMPSON, LEONARD L & SANDRA J	P11-000-00019MN	3.3% INT IN 159 A COAL RT 112-P11-19 ET AL
99-4581	THOMPSON, LEONARD L & SANDRA J	P12-000-00153MN	3.3% INT IN 100 A COAL RT 112-P12-153 ET AL
94-4291	THOMPSON, LEROY & ISABEL & BURTIS & JULIA	P12-000-00053	50A CAP SEAM COAL ONLY
94-4293	THOMPSON, RALPH & JANICE	P12-000-00053	100 A MIN RT EXC ET AL 50 A "CAP SEAM" COAL RT
98-4533	THOMPSON, RONALD L &	P12-000-00153 MN	3.3% INT IN 100 A COAL

RT

	BERNADINE		P12-153 ET AL "E" VEIN 10 A REMAINING
98-4534 RT	THOMPSON, RONALD L &	P11-000-00019 MN	3.3% INT IN 159 A COAL
	BERNADINE		P11-19 ET AL
94-4296	TURNBACK, FANNIE	M12-000-71/76	96 A MIN RT
99-4602 RT	WEAVER, EMILY C	P12-000-00153 MN	10% INT IN 100 A COAL
			112-P12-153 ET AL
97-4488 RT	WIGTON COAL CO	P12-000-00153	70% INT IN 100 A COAL
			112-P12-153 ET AL
			"E" VEIN 10 A REMAING
94-4332 MIN	WOLF REALTY ASSOC.	P11-000-00206	42% INT IN 5.04 COAL, GAS & OIL
94-4337	YARGER, JACOB HEIRS	M12-000-00025	25 A COAL RT

FERGUSON TOWNSHIP

94-4362	FRANSON, WILLIAM A & MATTHEW C FRANSON	E14-000-00016	3.1% INT IN 100 A COAL RT
94-4363	GRAY, ROBERT K & JEANNE P	E14-000-00016	3.1% INT IN 100 A COAL RT
94-4368	MATTERN, J. RICHARD	E14-000-00016	12.5% INT IN 100 A COAL RT
94-4376 RT	MEASE, MELVIN R & CAROL E	E14-000-00016	3.1% INT IN 100 A COAL
94-4378	MORGAN, THOMAS F & ANNE L	E14-000-00016	15.6% INT IN 100 A COAL RT
94-4380 RT	MORGAN, UNA D	E14-000-00016	9.4% INT IN 100 A COAL
94-4390 RT	SARICKS, J. CHARLES	E14-000-00016	3.1% INT IN 100 A COAL

GIRARD TOWNSHIP

94-4449	KELCE, DONALD L & SHIRLEY J	N04-000-00010	7 A COAL RT
94-4505	MERRYMAN, JOE	N04-000-00011	68 A COAL RT
94-4514	PAUL, HELEN	P06-000-00008	60% INT IN 198 A COAL
94-4550	SMITH, ALTA	N04-000-00018	40 A MIN RT

GOSHEN TOWNSHIP

95-4660	KELCE, DONALD L & SHIRLEY J	L06-000-00065 MN	10 A COAL RT
95-4732	SMITH, PAUL	N06-000-00005	81 A COAL RT
97-4858	SMITH COAL CO	N05-000-00008 MN	100 A COAL RT
97-4859	SMITH COAL CO	N05-000-00004 MN	80 A COAL RT

GRAHAM TOWNSHIP

94-4723	BEAHAN, JOSEPH S & MABEL E	Q08-000-00018	50% INT IN 83.89 A COAL & MIN RTS
95-4768	BRADFORD, ANNA B	R08-000-00001	6% INT IN 250.469 A MIN (116-R8-1-2-5 ET AL)
96-4906 RT	CARR, CLARENCE	Q07-000-00035	16.7% INT IN 106 A COAL
99-5046	EWING, WINIFRED C	R08-000-00001	3% INT IN 250.469 A MIN (116-R8-1-2-5 ET AL)
96-4952 RT	CROWELL, MARY	Q07-000-00035 MN	16.7% IN IN 106 A COAL
94-4789	FLEGAL, NORA B	R08-000-00001	6% INT IN 250.469 A MIN
94-4798 MIN	GILLMAN, FRANKLIN	R08-000-00001	6.3% INT IN 250.469 A
94-4804 RT	GREENE, SARAH E HEIRS	P06-000-00002	9.1% INT IN 205 A MIN

94-4803 RT	GREENE, SARAH E HEIRS	P06-000-00002	9.1% INT IN 205 A MIN
94-4809	HARVEY, JENNIE E	R08-000-00012	100 A COAL RIGHT
95-4887	JIMESON, THOMAS MACKAY	R08-000-00001	5% INT IN 250.469 A MIN (116-R8-1-2-5 ET AL)
95-4894	KELCE, DONALD L & SHIRLEY J	R07-000-00004 MN	117 A COAL RT
95-4895	KELCE, DONALD L & SHIRLEY J	Q07-000-00031 MN	45 A COAL RT
95-4896	KELCE, DONALD L & SHIRLEY J	P09-000-00008 MN	30 A COAL RT
99-5119	LUTZ, DOROTHY ELVA F ET AL	P10-000-00004 MN	28.6% INT IN 100 A COAL RT 116-P10-4 ET AL
98-5127	MCKEE, ISABELL	R08-000-00001	1.3% INT IN 250.469 A MIN (R08-1-2-5-ETAL)
94-4861	NAHAEB REALTY CO	P08-000-00059	48.119 A MIN RT
94-4863	OWENS COAL MINING CO	P09-000-00013	100 A COAL
95-4933	PASE, JOHN HEIRS ✓	Q07-000-00062	34 A COAL, CLAY, GAS & OIL
99-5137	NEIL, LUILLA	R08-000-00001 MN	1.3% INT IN 250.469 A (116-R8-1-2-5 ET AL)

GRAHAM TOWNSHIP CONT

95-4934	PASE, JOHN HEIRS	Q07-000-00018	48 A COAL RT
94-4865	PASE, THELMA	Q06-000-00001	20% INT IN 81 A UPPER SEAM OF COAL
94-4903	SMEAL, MELVIN B	Q06-000-00001	20% INT IN 81 A UPPER SEAM OF COAL
94-4909	SPENCER LAND CO	P08-000-00025	66.7% INT IN 21.8 A MIN RT
94-4923	WILLIAMS, OTTIS HEIRS	P09-000-00036	87 A COAL, CLAY & OTHER MIN
<u>94-4923</u> &	WINNER, FORNEY D & ✓	R08-000-00013	116 OIL, GAS, FIRE CLAY
95-4998	MARY E	See Also 110-T7-17 Anna Forney Winner	MIN EXCEPT COAL

GREENWOOD TOWNSHIP

94-4933 COAL	BAILEY, GORDON L	D11-000-00011	33% INT IN 32.833 A
99-5194 COAL	BAILEY, KEITH L	D11-000-00011	5.6% INT IN 32.83 A
94-4934	BAILEY, PHILIP L	D11-000-00011	33% INT IN 32.83 A COAL
94-4937	BEAHAN, JOSEPH S & MABEL E	D11-000-00008	41 A MIN RT
99-5208	HEPBURNIA COAL CO	D11-000-00008MN	50 A CLAY
94-4953	HESS, IVA HEIRS	F12-000-00004	125 A FIRE CLAY
99-5210	HOLLEN, ESTHER A	D11-000-00011MN	5.6% INT IN 32.83 A COAL RT
98-5232	SKY HAVEN COAL INC	E13-000-00007	25 A "E" SEAM COAL RT
94-4973	TATE, AMOS	D11-000-00008	50 A MIN RT

GULICH TOWNSHIP

94-4985	ALMANS COAL CORP	L17-000-00024	83.3% INT IN 1.28 A COAL RT
94-4987 GULICH TOWNSHIP CONT	ALMANS COAL CORP	L17-000-00014	83% INT IN 9 A COAL RT
94-4986	ALMANS COAL CORP	L17-000-012.2	4 A COAL RT EXCEPT 33% INT IN "B" VEIN
94-4899	ANDERSON, MYMA G	L17-000-00022	148 A COAL RT
94-4990 COAL	BLOOM, LORRAINE	L17-000-00024	16.7% INT IN 1.28 A RT
94-4991 RT	BLOOM, LORRAINE	L17-000-00014	16.7% INT IN 9 A COAL
94-5021	GINTER, WILLIAM C	L16-000-00072	20 A MINERAL RIGHT

94-5022	GINTER, WILLIAM C	L16-000-00072	8 A MINERAL RIGHT
99-5301	GULBRANSON, W O & VIRGINIA	K16-000-00043	75% INT IN 145 A MIN RTS
94-5032	HERING, GEORGE HEIRS	L17-000-00003	23 COAL RIGHT
94-5081	SPENCER LAND CO	L16-000-00169	48 A MIN & COAL EXCEPT B VEIN

HUSTON TOWNSHIP

94-5103	ANDERSON, GEORGE W & SONIA	G03-000-00008	12 A COAL
94-5112	BROWN, E. M. INC	F01-000-00010	990 A MIN RT ONLY WARRANT 4183
96-5377	DAVIS, JOHN L & CECELLIA G & WILLIAM C CHASE JR	H04-000-00010	40% INT IN 800 A MIN RT (H4-10 ET AL)
97-5438	KOCJANCIC FAMILY LIMITED PARTNERSHIP	I01-000-00003	25 A COAL
97-5436	KOCJANCIC FAMILY LIMITED PARTNERSHIP	I01-000-00003	6 A COAL
97-5437	KOCJANCIC FAMILY LIMITED PARTNERSHIP	H01-000-00002	294.4 A (3FT COAL) COAL RIGHTS ONLY
99-5630	SPENCER LAND CO	G03-000-00015	50% INT IN 101.081 A MIN, EXCEPT COAL, OIL & GAS

JORDAN TOWNSHIP

96-5543	ANGEL, ANNA RT	G15-000-00003	1.8% INT IN 240 A COAL
96-5544	ANGEL, ANNA	G15-000-28/81	7% INT IN 45 A COAL RT
96-5548	BENJAMIN, DAVID J	H14-000-00024	104.36 A COAL RT
98-5664	BLOOM, MILES S HEIRS VEIN	H14-000-00017	66.7% INT IN 50 A 1 COAL
96-5553	BONNER, ALICIA	G15-000-000-28/81	7% INT IN 45 A COAL RT

96-5554 RT	BONNER, ALICIA	G15-000-00003	1.8% INT IN 240 A COAL
96-5557 RT	BROWN, SUSAN	G15-000-00003	1.8% INT IN 240 A COAL
96-5556	BROWN, SUSAN	G15-000-28/81	7% INT IN 45 A COAL RT
96-5564	CAREY, M. PAUL	G15-000-28/81	17% INT IN 45 A COAL RT
96-5565 RT	CAREY, M. PAUL	G15-000-08/12	4.2% INT IN 240 A COAL
96-5582 RT	FLEMING, MARK	G15-000-28/81	3.57% INT IN 45 A COAL
96-5583 RT	FLEMING, MARK	G15-000-00003	.9% INT IN 240 A COAL
96-5585 RT	FLEMING, NEIL B	G15-000-28/81	3.57% INT IN 45 A COAL
96-5586 RT	FLEMING, NEIL B	G15-000-00003	.9% INT IN 240 A COAL
99-5724 RT	JORDAN COAL CO	H14-000-00017 MN	16.7% INT IN 60 A COAL
96-5640	NAGEL, MARY ALICIA	G15-000-28/81	17% INT IN 45 A COAL RT
96-5641 RT	NAGEL, MARY ALICIA	G15-000-00003	2.1% INT IN 240 A COAL
96-5647 RT	PIE, JOHN J	G15-000-00003	1.8% INT IN 240 A COAL
96-5648	PIE, JOHN J	G15-000-28/81	7% INT IN 45 A COAL RT
96-5650	PIE, ROBERT S JR	G15-000-28/81	7% INT IN 45 A COAL RT
96-5651 RT	PIE, ROBERT S JR	G15-000-00003	1.8% INT IN 240 A COAL
96-5658 RT	SEIFERT, MARGARET P	G15-000-00003	1.8% INT IN 240 A COAL
96-5657	SEIFERT, MARGARET P	G15-000-28/81	7% INT IN 45 A COAL RT
96-5659 RT	SHAFFER, JULIANNE	G15-000-00003	4.2% INT IN 240 A COAL

96-5661	SHAFFER, JULIANNE JORDAN TOWNSHIP CONT	G15-000-28/81	17% INT IN 45 A COAL RT
96-5411	SHALE HILL COAL CO	I14-000-00008	50% INT IN 88 A COAL RT "D" & "E" VEINS
94-5410	SHALE HILL COAL CO	I14-000-00008	50% INT IN 88 A COAL RT
94-5413	SMITH, JOHN H ET AL RT	G14-000-00029	41.7% INT IN 78 A COAL

KARTHAUS TOWNSHIP

99-5806	BIGLER, HARRY FRED III	U02-000-00006 MN	1.7% INT IN 38 A MIN
99-5807	BIGLER, HARRY FRED III	U02-000-00014 MN	1.7% INT IN 30 A MIN
99-5808	BIGLER, HARRY FRED III	U02-000-00007 MN	1.7% INT IN 12 A MIN
99-5809	BIGLER, HARRY FRED III	T03-000-00031 MN	1.7% INT IN 69 A MIN
99-5832	HOFFMAN, MARGARET B	T03-000-00032 MN	16.5 A MIN RT
99-5833	HOFFMAN, MARGARET B	T03-000-00033 MN	16.5 A MIN RT
99-5834	HOFFMAN, MARGARET B	T03-000-00037 MN	60 A MIN RT EXCEPT BOTH "C" SEAMS
99-5835	HOFFMAN, MARGARET B	U02-000-00012 MN	14 A MIN RT
96-5707	HORSE SHOE INDEPENDENT COAL CO	T05-000-00002	50% INT IN 75 A COAL RT
96-5739	KELCE, THOMAS R &	S03-000-00019	52 A MIN RT
96-5744	ZINDEL, CLIFTON B	T05-000-00002	50% INT IN 75 A COAL RT

KNOX TOWNSHIP

98-5945	K & J MINING CO INC	I12-000-00013MN	350 A COAL RT "E" VEIN
95-5584	KELCE, DONALD L &	H13-000-00023	62 A "D" & "E" SEAMS
99-5929	KELCE, DONALD L & SHIRLEY J	H13-000-00019 MN	10 A COAL RT "D" & "E" SEAMS
99-5989	SPENCER LAND CO	I11-000-00002	110 A "E" COAL RT
99-5990	SPENCER LAND CO	J13-000-00040 MN	33% INT IN 100 A COAL

96-5877 WILLIAMS, WARREN W J13-000-00028 11.1% INT IN 96 A COAL
RT

LAWRENCE TOWNSHIP

96-5885 ANGEL, ANNA I11-000-00010 3.57% INT IN 8 A COAL
RT

99-6034 BENDER, E.P. COAL CO K04-000-00002 MN 50% INT IN 1100 A MIN,
COAL & CLAY (WT. #5304)

99-6035 BENDER, E.P. COAL CO K03-000-00003 MN 50% INT IN 1100 A MIN
COAL & CLAY (WT #5301)

99-6036 BENDER, E.P. COAL CO K05-000-00002 MN 50% INT IN 1100 A MIN
COAL & CLAY (WT #5308)

99-6037 BENDER, E.P. COAL CO K04-000-00001 MN 50% INT IN 1100 A MIN,
COAL & CLAY (WT #5305)

99-6038 BENDER, E.P. COAL CO K03-000-00002 MN 50% INT IN 1100 A MIN,
COAL & CLAY (WT #5300)

99-6039 BENDER, E.P. COAL CO J05-000-00001 MN 50% INT IN 1100 A MIN,
COAL & CLAY (WT #5306)

99-6040 BENDER, E.P. COAL CO J04-000-00003 MN 50% INT IN 1100 A MIN,
COAL & CLAY (WT #5302)

99-6041 BENDER, E.P. COAL CO J06-000-00002 MN 50% INT IN 1100 A MIN,
COAL & CLAY (WT #5310)

99-6042 BENDER, E.P. COAL CO J04-000-00001 MN 50% INT IN 1100 A MIN,
COAL & CLAY (WT #5303)

99-6043 BENDER, E.P. COAL CO J03-000-00002 MN 50% INT IN 1100 A MIN,
COAL & CLAY (WT #5299)

99-6044 BENDER, E.P. COAL CO K05-000-00002 MN 50% INT IN 1100 A MIN,
COAL & CLAY (WT #5309)

99-6045 BENDER, E.P. COAL CO J05-000-00002 MN 50% INT IN 1100 A MIN,
COAL & CLAY (WT #5307)

99-6046 BENDER, E.P. COAL CO K06-000-00015 MN 50% INT IN 865 A MIN,
COAL & CLAY (WT #5312)

94-5636 BIGLER, H.F. III K07-000-00011 66.61 A MIN, GAS & OIL

96-5917 BONNER, ALICIA I11-000-00010 3.57% INT IN 8 A COAL

RT

96-5924 RT	BROWN, SUSAN	I11-000-00010	3.57% INT IN 8 A COAL
96-5939 RT	CAREY, M. PAUL	I11-000-00010	8.33% INT IN 8 A COAL
LAWRENCE TOWNSHIP CONT			
96-5954	CHALFANT, IDA READ	J07-000-00027	137 A MIN RT
94-5737 RT	DICKINSON SCHOOL OF LAW	J11-000-00014	67% INT IN 178 A COAL
96-6037 RT	FLEMING, MARK	I11-000-00010	1.79% INT IN 8 A COAL
96-6038 RT	FLEMING, NEIL B	I11-000-00010	1.79% INT IN 8 A COAL
99-6230	HELEMS, EVA E & CAROL J COGLIETTI	K07-000-00028	10 A MIN RT
96-6102	HILL COAL CO	J07-000-00046	10.5 A 2 SEAMS OF COAL
98-6283	KELCE, DONALD L & SHIRLEY J	K09-000-00027MN	10 A MIN RT
98-6285	KELLEY, GERTRUDE M	I11-000-00010	33% INT IN 8 A COAL RT
96-6280 RT	MCDONALD, JAMES R	L07-000-00012	20% INT IN 59.12 A MIN
		ET AL	
97-6337 RT	MCDONALD, WILLIAM	L07-000-00012 MN	20% INT IN 59.12 A MIN
96-6294 RT	MCNAUL, DR C.G. HEIRS	K09-000-00089	40% INT IN 133 A COAL
		ET AL	
96-6293	MCNAUL, DR. C.G. HEIRS	J10-000-00001	80% INT IN 81 A COAL RT
96-6323 RT	NAGEL, MARY ALICIA	I10-000-00010	8.33% INT IN 8 A COAL
94-6097	OWENS, JOSEPH A & ALBERTA W	K07-000-00072	50% INT IN 50.29 A COAL RT
94-6098	OWENS, JOSEPH A & ALBERTA W	K07-000-00072	50% INT IN 50.29 A COAL RT

96-6363 RT	PIE, JOHN R	I11-000-00010	3.57% INT IN 8 A COAL
96-6364 RT	PIE, ROBERT S JR	I11-000-00010	3.57% INT IN 8 A COAL
94-6121	RANDALL, GLADYS	K08-000-00071 ET AL	10 A COAL & MIN RT
94-6122	RANDALL, GLADYS	K08-000-00019 ET AL	20 A MIN RT

LAWRENCE TOWNSHIP CONT

94-6145	ROSS, HOWARD G & ANN	K07-000-00032 .	17.92 A COAL RT
94-6146	ROSS, HOWARD G &	K07-000-00030	50 A COAL RT
96-6415 RT	SEIFERT, MARGARET P	I11-000-00010	.357% INT IN 8 A COAL
96-6420 RT	SHAFFER, JULIANNE	I11-000-00010	8.33% INT IN 8 A COAL
96-6455	SOULT, PATRICIA K	I11-000-00010	17% INT IN 8 A COAL RT
99-6571	SMITH COAL CO	K09-000-00012	2 A COAL RT
99-6572	SMITH COAL CO	K09-000-00012	3 A COAL RT
99-6573	SMITH COAL CO	J10-000-00033	94 A COAL RT
99-6574	SMITH COAL CO	J10-000-00048 ET AL	64 A COAL RT
99-6575	SMITH COAL CO	J10-000-00007	3 A COAL RT
99-6576	SMITH COAL CO	K09-000-00017	30 A COAL RT
99-6577	SMITH COAL CO	J11-000-00059 ET AL	76 A COAL RT
97-6337 RT	MCDONALD, WILLIAM	L07-000-00012MN	20% INT IN 59.12 A MIN
99-6646	WILLIAMS, MARY JANE	L07-000-00039 MN	67% INT IN 139.39 A MIN RT (123-L7-39 ET AL)

MORRIS TOWNSHIP

97-6799	MORRISDALE COAL	Q10-000-00146 MN	12 A MIN RT, GAS & OIL (CUNARD TRACT)
98-6936	PRICE, JAMES W	P10-000-00022	48 A COAL RT
97-6897	SWIRES, JACOB HEIRS &	P11-000-005/7	73 A COAL RT/ GAS, OIL MIN
99-6963	THOMPSON, LEONARD L & SANDRA J	P10-000-00010 MN	35 INT IN 139 A COAL RT 124-P10-10/20/21
98-7000 RT	THOMPSON, RONALD L & BERNADINE	P10-000-00010	3.3% INT IN 139 A COAL
97-6901 RT	THOMPSON, RONALD L	Q10-000-00340	33% INT IN 10.87 A MIN
MORRIS TOWNSHIP CONT			
99-6988 RT	WEAVER, EMILY C	P10-000-00010 MN	10% INT IN 139 A COAL 124-P10/20/21
99-6994 RT	WIGTON COAL CO	P10-00-00010 MN	70% INT IN 139 A COAL 124-P10-10/20/21

PENN TOWNSHIP

96-6911	KELLEY, ELIZABETH C EST	F11-000-00078 ET AL	16.7% INT IN 40.8 A MIN RT
96-6919	MANLEY, LILLIAN L HEIRS	F10-000-00035	145 A MIN RT EXCEPT MOSHANNON VEIN
96-6918	MANLEY, LILLIAN L HEIRS	F10-000-00034	35 A MIN RT MOSHANNON VEIN ONLY
94-6640 TRACT	NOLDER, EVA	F10-000-00033	102 A, 2 UPPER SEAMS OF COAL, (CARL B COLEMAN
99-7110	SUTIKA, MICHAEL C	F12-000-004.1 MC	11 A MIN RT

PIKE TOWNSHIP

99-7150	BLOOM, KELLY D	I11-000-00073 MN	15 A COAL RT
94-6720 GAS	EVERETT, MYRTLE MARIA	H09-000-00003	12.5% INT IN 2 A MIN, & OIL
94-6722	EVERETT, MYRTLE MARIA	H09-000-00015	12.5% INT IN 134 A MIN GAS & OIL
94-6746 RT	IRWIN, BYRON	H08-000-00005	12.5% INT IN 159 A MIN
94-6747 RT	IRWIN, BYRON	H08-000-00010	12.5% INT IN 440 A MIN
94-6781	NEFF, HOMER & JOAN	H10-000-00081	7.51 A COAL, CLAY & MIN
94-6831 RT	SMITH, FAY E	H08-000-00005	12.5% INT IN 159 A MIN
94-6832 RT	SMITH, FAY E	H08-000-00010	12.5% INT IN 440 A MIN
99-7308	SPENCER LAND CO	H10-000-00013 MN	39 A COAL RT
99-7311	SUTIKA, MICHAEL C TRUSTEE	I11-000-00065 MN	74 A COAL RT
98-7358	WAY, LYDIA HEIRS	H09-000-00021MN	63 A FIRE CLAY
97-7248	WHITAKER, ADDIE	H09-000-00003	25% INT IN 2 A MIN, GAS & OIL
97-7253	WHITAKER, CLAIR R	H09-000-00003	5% INT IN 2 A MIN, GAS & OIL
99-7342	WILLIAMS, MAXINE S ETAL	H10-000-00002	30 A COAL RT

PINE TOWNSHIP

94-6856	BAILEY, SAMUEL M JR	H04-000-00036MN	5.26% INT IN 1171 A MIN RT
94-6857	BAILEY, SAMUEL M JR	I04-000-00036	5.26% INT IN 890 A MIN RT
94-6861	BOOTH, DELPHINE C	H04-000-00036 H4/I4-36	1% INT IN 1171 A MIN RT

94-6860	BOOTH, DELPHINE C	I04-000-00036	1% INT IN 890 A MIN
94-6863	DANNER, GRACE HAMRE	H04-000-00036 H04/I4-36	3.95% INT IN 1171 A MIN RT
94-6864	DANNER, GRACE HAMRE	I04-000-00036	3.95% INT IN 890 A MIN
95-6978	GUENOT, RONALD A & WANDA J	H04-000-00036 H4/I4-36	7% INT IN 1171 A MIN RT
95-6980	GUENOT, RONALD A & WANDA J	I04-000-00036	7% INT IN 890 A MIN
94-6868	HIBBARD, MARJORIE WILLIAMS	H04-000-00036 H4/I4-36	1.32% INT IN 1171 A MIN RT
94-6869	HIBBARD, MARJORIE WILLIAMS	I04-000-00036	1.32% INT IN 890 A MIN
94-6873	MCCLELLAND, NANCY WILLIAMS	I04-000-00036	1.32% INT IN 890 A MIN
94-6874	MCCLELLAND, NANCY WILLIAMS	H04-000-00036 H4/I4-36	1.32% INT IN 1171 A MIN
96-7205	PETERSON, VIRGINIA C	I04-000-00036	1% INT IN 890 A MIN
96-7206	PETERSON, VIRGINIA C	H04-000-00036	1% INT IN 1171 A MIN RT
PINE TOWNSHIP CONT			
94-6880	SICKBERT, MARY LOU VOSBURG	I04-000-00036	1.97% INT IN 890 A MIN
94-6881	SICKERT, MARY LOU VOSBURG	H04-000-00036	1.97% INT IN 1171 A MIN
97-7291	SPITZE, WARREN W	I04-000-00036	1.97% INT IN 890 A MIN RT
97-7292	SPITZE, WARREN W	H04-000-00036	1.97% INT IN 1171 A MIN
95-6983	WILDERMUTH, HELEN C	H04-000-00036	1% INT IN 1171 A MIN RT
96-7217	WILDERMUTH, HELEN C	I04-000-00036	1% INT IN 890 A MIN
98-7406	WILLIAMS, THORNTON RIGGS	I04-000-00036	1.32% INT IN 890 A MIN
98-7407	WILLIAMS, THORNTON RIGGS	H04-000-00036	1.32% INT IN 1171 A MIN

SANDY TOWNSHIP

98-7445	ANGEL, ANNA	B01-000-00004	3.57% INT IN 9 A MIN RT
98-7446	ANGEL, ANNA	E02-000-00020 ET AL	3.57% INT IN 133 A MIN RT (B.P. LITTLE TRACT)
98-7447	ANGEL, ANNA	E03-000-00010 ET AL	7% INT IN 611 A MIN RT
98-7466	BAILEY, COLLEEN	C01-000-00001	2.63% INT IN 990 A COAL & MIN (842 A BARREN)
98-7468	BAILEY, COLLEEN	C02-000-00090	2.63% INT IN 990 A COAL & MIN (891 A BARREN)
98-7469 &	BAILEY, COLLEEN	C02-000-00090	1.38% INT IN 990 A OIL GAS
98-7472 &	BAILEY, COLLEEN	C01-000-00001 COMBINED WITH 128-0-96665	2.63% INT IN 990 A OIL GAS
98-7473 &	BAILEY, DAVID E	C01-000-00001 COMBINED WITH 128-0-96666	5.26% INT IN 990 A OIL GAS
98-7474 &	BAILEY, DAVID E	C02-000-00090	5.26% INT IN 990 A COAL MIN (891 A BARREN)

SANDY TOWNSHIP CONT

98-7475	BAILEY, DAVID E	D02-000-00020	4% INT IN 963 A COAL & MIN (337 A BARREN)
98-7476	BAILEY, DAVID E	D02-000-00020 COMBINED WITH 128-0-96580	4% INT IN 963 A OIL & GAS
98-7477	BAILEY, DAVID E	C01-000-00001 COMBINED WITH 128-0-96710	5.26% INT IN 990 A COAL & MIN (842 A BARREN)
98-7479 &	BAILEY, DAVID E	C02-000-00090	2.77% INT IN 990 A OIL GAS
98-7480	BAILEY, STEPHEN	D02-000-00020	2% INT IN 963 A COAL & MIN (337 A BARREN)

98-7482	BAILEY, STEPHEN	C02-000-00090	2.63% INT IN 990 A COAL & MIN (891 A BARREN)
98-7483	BAILEY, STEPHEN	C02-000-00090	1.38% INT IN 990 A OIL & GAS
98-7484	BAILEY, STEPHEN	C01-000-00001	2.63% INT IN 990 A COAL & MIN (842 A BARREN)
98-7485	BAILEY, STEPHEN	D02-000-00020 COMBINED WITH 128-0-96578	2% INT IN 963 A OIL & GAS
98-7486	BAILEY, STEPHEN	C01-000-00001 COMBINED WITH 128-0-96664	2.63% INT IN 990 A OIL & GAS
98-7605	BONNER, ALICIA	B01-000-00004 ET AL	3.57% INT IN 9 A MIN RT
98-7606 RT	BONNER, ALICIA	E02-000-00020 ET AL	3.57% INT IN 133 A MIN B.P. LITTLE TRACT
98-7608	BONNER, ALICIA	E03-000-00010 ET AL	7% INT IN 611 A MIN RT
98-7609	BOOTH, JAMES C	C01-000-00001 COMBINED WITH 128-0-96650	.24% INT IN 990 A OIL & GAS
98-7610	BOOTH, JAMES C	C02-000-00090	.52% INT IN 990 A OIL & GAS
98-7611	BOOTH, JAMES C	D02-000-00020 COMBINED WITH 128-0-96564	.18% INT IN 963 A OIL & GAS
98-7615 &	BOOTH, JAMES C	D02-000-00020	.18% INT IN 963 A COAL MIN (337 A BARREN)
SANDY TOWNSHIP CONT			
98-7612 &	BOOTH, JAMES C	C02-000-00090	.24% INT IN 990 A COAL MIN (891 A BARREN)
98-7613 &	BOOTH, JAMES C	C01-000-00001	.24% INT IN 990 A COAL MIN (842 A BARREN)
98-7616	BOOTH, MARJORIE	D02-000-00020 COMBINED WITH 128-0-96567	.18% INT IN 963 A OIL & GAS
98-7617	BOOTH, MARJORIE	C01-000-00001	.24% INT IN 990 A OIL &

COMBINED WITH 128-0-96653			
			GAS
98-7619	BOOTH, MARJORIE	D02-000-00020	.18% INT IN 963 A COAL
&			MIN (337 A BARREN)
98-7618	BOOTH, MARJORIE	C02-000-00090	.52% INT IN 990 A OIL & GAS
98-7621	BOOTH, MARJORIE	C02-000-00090	.24% INT IN 990 A COAL
&			MIN (891 A BARREN)
98-7622	BOOTH, MARJORIE	C01-000-00001	.24% INT IN 990 A COAL
&			MIN
98-7623	BOOTH, MARK S	C02-000-00090	.24% INT IN 990 A COAL
&			MIN (891 A BARREN)
98-7624	BOOTH, MARK S	C02-000-00090	.52% INT IN 990 A OIL & GAS
98-7625	BOOTH, MARK S	C01-000-00001	.24% INT IN 990 A OIL & GAS
		COMBINED WITH 128-0-96651	
98-7626	BOOTH, MARK S	D02-000-00020	.18% INT IN 963 A COAL
&			MIN (337 A BARREN)
98-7627	BOOTH, MARK S	D02-000-00020	.18% INT IN 963 A COAL
&			GAS
98-7629	BOOTH, MARK S	C01-000-00001	.24% INT IN 990 A COAL
&			MIN (842 A BARREN)
98-7662	BROWN, SUSAN	B01-000-00004	3.57% INT IN 9 A MIN RT
		ET AL	
98-7663	BROWN, SUSAN	E03-000-00010	7% INT IN 611 A MIN RT
		ET AL	
98-7664	BROWN, SUSAN	E02-000-00020	3.57% INT IN 133 A MIN RT
RT			
SANDY TOWNSHIP CONT			
98-7706	CAREY, M. PAUL	B01-000-00004	8.33% INT IN 9 A MIN RT
		ET AL	

98-7707 RT	CAREY, M. PAUL	E02-000-00020 ET AL	8.33% INT IN 133 A MIN B.P. LITTLE TRACT
98-7708	CAREY, M. PAUL	E03-000-00010 ET AL	17% INT IN 611 A MIN RT
98-7848	DANNER, GRACE C	C02-000-00090	3.94% INT IN 990 A COAL & MIN (891 A BARREN)
98-7849	DANNER, GRACE C	C01-000-00001 COMBINED WITH 128-0-96700	3.94% INT IN 990 A COAL & MIN (842 A BARREN)
98-7850 &	DANNER, GRACE C	C01-000-00001 COMBINED WITH 128-0-96656	3.94% INT IN 990 A OIL GAS
98-7851	DANNER, GRACE C	D02-000-00020 COMBINED WITH 128-0-96570	3% INT IN 963 A OIL & GAS
98-7906	DONNER, GRACE C	D02-00000020 (337 A BARREN)	3% INT IN 963 A GAS, OIL, COAL & MIN
98-7952	EIGHMY, DON &	A03-000-00063 ET AL	1094 A MIN RT
98-8010	FLEMING, MARK	E02-000-00020 ET AL	1.79% INT IN 133 A MIN RT (BP LITTLE TRACT)
98-8007	FLEMING, MARK	B01-000-00004 ET AL	1.79% INT IN 9 A MIN RT
98-8008 RT	FLEMING, MARK	E03-000-00010 ET AL	3.57% INT IN 611 A MIN
98-8014 RT	FLEMING, NEIL B	E02-000-00020 ET AL	1.79% INT IN 133 A MIN (BP LITTLE TRACT)
98-8013	FLEMING, NEIL B	B01-000-00004 ET AL	1.79% INT IN 9 A MIN RT
98-8012	FLEMING, NEIL B	B03-000-00010 ET AL	3.57% INT IN 611 MIN RT
98-8442 &	GUENOT, RONALD A & WANDA J	C01-000-00001 (COMBINED WITH 128-0-96559)	7.01% INT IN 990 A COAL MIN (842 A BARREN)
98-8439	GUENOT, RONALD A &	C02-000-00090	11% INT IN 990 A OIL &

SANDY TOWNSHIP CONT			
98-8441	GUENOT, RONALD A & &	C02-000-00090	7.01% INT IN 990 A COAL MIN (891 A BARREN)
98-8444	GUENOT, RONALD A & WANDA J	D02-000-00020 COMBINED WITH 128-0-96553	5.33% INT IN 963 A OIL, & GAS
98-8445	GUENOT, RONALD A & &	D02-000-00020	5.33% INT IN 963 A COAL
98-8500	HARRIS, KATHARINE	C02-000-00090	.46% INT IN 990 A OIL & GAS
98-8555	HESS, H. RICHARD &	C02-000-00090	8.33% INT IN 990 A OIL GAS
98-8558	HESS, H. RICHARD &	C01-000-00001 COMBINED WITH 128-0-96661	15.78% INT IN 990 A OIL GAS.
98-8556	HESS, H. RICHARD COAL	C02-000-00090	15.78% INT IN 990 A & MIN (891 A BARREN)
98-8554	HESS, H. RICHARD	D02-000-00020 COMBINED WITH 128-0-96596	12% INT IN 963 A COAL & MIN (337 A BARREN)
98-8552	HESS, H. RICHARD	D02-000-00020 COMBINED WITH 128-0-96575	12% INT IN 963 A OIL & GAS
96-8553	HESS, H. RICHARD COAL	C01-000-00001 COMBINED WITH 128-0-96705	15.78% INT IN 990 A & MIN (842 A BARREN)
98-8565	HIBBARD, MARJORIE W &	C01-000-00001 COMBINED WITH 128-0-96658	1.31% INT IN 990 A OIL GAS
98-8564	HIBBARD, MARJORIE W &	C01-000-00001 COMBINED WITH 128-0-96702	1.31% INT IN 990 A COAL MIN (842 A BARREN)
98-8562	HIBBARD, MARJORIE W	D02-000-00020 COMBINED WITH 128-0-96593	1% INT IN 963 A COAL & MIN (337 A BARREN)
98-8561	HIBBARD, MARJORIE W	D02-000-00020 COMBINED WITH 128-0-96572	1% INT IN 963 A OIL & GAS
98-8563	HIBBARD, MARJORIE W	C02-000-00090	1.31% INT IN 990 A COAL

&

MIN (891 A BARREN)

98-8633	HOPKINS, ELLEN MARIE	C01-000-00059	9.37% INT IN 567 A MIN, OIL & GAS
98-8634	HOPKINS, ELLEN MARIE	B02-000-00059 ET AL	9.37% INT IN 810 A MIN, OIL & GAS

SANDY TOWNSHIP CONT

98-8636	HOPKINS, SALLY CASE	C01-000-00059	28% INT IN 567 A MIN, OIL & GAS
98-8638	HOPKINS SALLY CASE	B02-000-00059 ET AL	28% INT IN 810 A MIN, OIL & GAS
98-8640	HOPKINS, WILLIAM B	C01-000-00059	28% INT IN 567 A MIN, OIL & GAS
98-8643	HOPKINS, WILLIAM B	B02-000-00059	28% INT IN 810 A MIN, OIL & GAS
98-8646	HOPKINS, WM PETER	B02-000-00059 ET AL	9.37% INT IN 810 A MIN, OIL & GAS
98-8647	HOPKINS, WM PETER	C01-000-00059	9.37% INT IN 567 A MIN, GAS & OIL
98-8781	KOHLHEPP, DANIEL B	A03-000-00048 MN	1050 A COAL
98-8816	LAST, PAUL V	B03-000-00007	485 A MIN EXC 178.85 A OIL & GAS RTS
98-8103 15	MACDONALD, W LOUIS	C03-015-00834-21	16.7% INT IN L 834 SEC COMBINED OTHER INTEREST 128.0-94995
98-8936	MCCELLAND, NANCY W	C02-000-00090	1.31% INT IN 990 A COAL & MIN. (891 A BARREN)
98-8940	MCCLELLAND, NANCY W	C01-000-00001 MN	1.31% INT IN 990 A OIL & GAS COMBINED WITH 128.0-96659
98-8941	MCCLELLAND, NANCY W	C01-000-00001	1.31% INT IN 990 A COAL & MIN (842 A BARREN)
98-8943	MCCLELLAND, NANCY W	D02-000-00020	1% INT IN 963 A COAL & MIN (337 A BARREN)

98-8942	MCCLELLAND, NANCY W	D02-000-00020 MN	1% INT IN 963 A OIL & GAS COMBINED WITH 128.0-96573
98-9036	MORRIS, CLARA H	C01-000-00059	3.75% INT IN 567 A MIN OIL & GAS
98-9068	NAGEL, MARY ALICIA	B01-000-00040 ET AL	8.33% INT IN 9 A MIN RT
SANDY TOWNSHIP CONT			
98-9067 RT	NAGEL, MARY ALICIA	E02-000-00020 ET AL	8.33% INT IN 133 A MIN (B P LITTLE TRACT)
98-9066	NAGEL, MARY ALICIA	E03-000-00010 ET AL	17% INT IN 611 MIN RT
98-9178	PETERSON, VIRGINIA C	D02-000-00020	.75 INT IN 963 A COAL & MIN (337 A BARREN) NOW COMBINED WITH 128.0-96589
98-9180	PETERSON, VIRGINIA C	C01-000-00001 COMBINED WITH 128-0-96654	.98% INT IN 990 OIL & GAS
98-9184 &	PETERSON, VIRGINIA C	C02-000-00090	2.08% INT IN 990 A OIL GAS
98-9179	PETERSON, VIRGINIA C	D02-000-00020 COMBINED WITH 128-0-96568	.75% INT IN 963 A OIL & GAS
98-9181 &	PETERSON, VIRGINIA C	C01-000-00001 COMBINED WITH 128-0-96698	.98% INT IN 990 A COAL MIN (842 A BARREN)
98-9182 &	PETERSON, VIRGINIA C	C02-000-00090	.98% INT IN 990 A COAL MIN (891 A BARREN)
98-9194	PIE, JOHN J	E03-000-00010 ETAL	7% INT IN 611 A MIN RT
98-9197	PIE, JOHN J	B01-000-00004 ETAL	3.57% INT IN 9 A MIN RT
98-9195 RT	PIE, JOHN J	E02-000-00020 ETAL	3.57% INT IN 133 A MIN (BP LITTLE TRACT)
98-9198	PIE, ROBERT S JR	E03-000-00010 ETAL	7% INT IN 611 A MIN RT

98-9199	PIE, ROBERT S JR	E02-000-00020 ETAL	3.57% INT IN 133 A MIN RT (BP LITTLE TRACT)
98-9201	PIE, ROBERT S JR	B01-000-00004 ETAL	3.57% INT IN 9 A MIN RT
98-9210	PITTSBURGH NAT. BANK OIL	C01-000-00059	21% INT IN 567 A MIN, & GAS TRUSTEE FOR JOHN T HYKES
98-9332	REESE, PHILIP OIL	B02-000-00059 ETAL	25% INT IN 810 A MIN, & GAS
98-9841	SCHWEINFURTH, MARTHA S &	C02-000-00090	1.38% INT IN 990 A OIL GAS
98-9908	SEIFERT, MARGARET P RT	E02-000-00020	.357% INT IN 133 A MIN (B.P. LITTLE TRACT)
SANDY TOWNSHIP CONT			
98-9906	SEIFERT, MARGARET P	E03-000-00010 ET AL	7% INT IN 611 A MIN RT
98-9907	SEIFERT, MARGARET P	B01-000-00004 ET AL	3.57% INT IN 9 A MIN RT
98-9933	SHAFFER, JULIANNE	E03-000-00010 ET AL	17% INT IN 611 A MIN RT
98-9932	SHAFFER, JULIANNE	B01-000-00004 ET AL	8.33% INT IN 9 A MIN RT
98-9934	SHAFFER, JULIANNE RT	E02-000-00020 ET AL	8.33% INT IN 133 A MIN (B.P LITTLE TRACT)
98-9967	SIMMS, DIANA B	C02-000-00090	.52% INT IN 990 A OIL & GAS
98-9964	SIMMS, DIANA B &	D02-000-00020 COMBINED WITH 128-0-96587	.18% INT IN 963 A COAL MIN (337 A BARREN)
98-9963	SIMMS, DIANA B	C02-000-00090	.24% INT IN 990 A COAL & MIN (891 A BARREN)
98-9965	SIMMS, DIANA B	C01-000-00001 COMBINED WITH 128-0-96652	.24% INT IN 990 A OIL & GAS

98-9962	SIMMS, DIANA B	D02-000-00020 COMBINED WITH 128-0-96566	.18% INT IN 963 A OIL & GAS
98-9966 &	SIMMS, DIANA B	C01-000-00001 COMBINED WITH 128-0-96696	.24% INT IN 990 A COAL MIN (842 A BARREN)
98-10005 RT	SOULT, PATRICIA K	E02-000-00020	16.7% INT IN 133 A MIN
98-10004	SOULT, PATRICIA K	B01-000-00004	16.7% INT IN 9 A MIN RT
98-10026	STEELE, CECIL FAMILY TRUST	B01-000-00002	436 A MIN RT
98-10168	VOSBURG, JEAN C ESTATE	C02-000-00090	3.94% INT IN 990 A COAL & MIN (891 A BARREN)
98-10169	VOSBURG, JEAN C ESTATE	C01-000-00001	3.94% INT IN 990 A COAL & MIN (842 A BARREN)
98-10166	VOSBURG, JEAN C ESTATE	D02-000-00020 COMBINED WITH 128-0-96592	3% INT IN 963 A COAL & MIN (337 A BARREN)

SANDY TOWNSHIP CONT

98-10167	VOSBURG, JEAN C ESTATE	D02-000-00020 COMBINED WITH 128-0-96571	3% INT IN 963 A OIL & GAS
98-10170	VOSBURG, JEAN C ESTATE	C01-000-00001 COMBINED WITH 128-0-96657	3.94% INT IN 990 A OIL & GAS
98-10228	WILDERMUTH, HELEN C	C01-000-00001 COMBINED WITH 128-0-96655	.98% INT IN 990 A OIL & GAS
98-10233	WILDERMUTH, HELEN C	D02-000-00020 COMBINED WITH 128-0-96569	.75% INT IN 963 A OIL & GAS
98-10229	WILDERMUTH, HELEN C	C01-000-00001 COMBINED WITH 128-0-96699	.98% INT IN 990 A COAL & MIN (842 A BARREN)
98-10232	WILDERMUTH, HELEN C	D02-000-00020	.75% INT IN 963 A COAL & MIN (337 A BARREN)
98-10230	WILDERMUTH, HELEN C	C02-000-00090	2.08% INT IN 990 A OIL & GAS
98-10231 &	WILDERMUTH, HELEN C	C02-000-00090	.98% INT IN 990 A COAL MIN (891 A BARREN)

98-10237	WILLIAMS, THORTON R	C01-000-00001	1.31% INT IN 990 A OIL & GAS
98-10240	WILLIAMS, THORTON R	C02-000-00090	1.31% INT IN 990 A COAL & MIN (891 A BARREN)
98-10241	WILLIAMS, THORTON R	D02-000-00020	1% INT IN 963 A OIL & GAS
98-10238	WILLIAMS, THORTON R	C01-000-00001	1.31% INT IN 990 A COAL & MIN (842 A BARREN)
98-10239	WILLIAMS, THORTON R	D02-000-00020	1% INT IN 963 A COAL & MIN (337 A BARREN)
98-10246	WILSON, VIRGINIA H	C02-000-00090	1.38% INT IN 990 A OIL & GAS

UNION TOWNSHIP

94-8690	SHIVELY, GEORGE L	D07-000-00004	25% INT IN 32 A MIN RT
94-8691	SHIVELY, LONNIE	D07-000-00004	25% INT IN 32 A MIN RT
96-9813	WILLIAMS, WILLIAM C & IRMA I	E06-000-091.2	0.5A MIN, GAS & OIL

WOODWARD TOWNSHIP

97-9923	GALLI, GAIL	L12-000-00003	33.3% INT IN 3.5 A CLAY RTS
97-9925	GALLI, GAIL	L12-000-00026	33.3% INT IN 2 A CLAY RT
97-9926	GALLI, GAIL R	L12-000-00002	33.3% INT IN 19.5 A CLAY
98-10520	IRVIN, KATHRYN G RT	L12-000-00002	33.3% INT IN 19.5 A CLAY
98-10521	IRVIN, KATHRYN G	L12-000-00026	33.3% INT IN 2 A CLAY RT
98-10522	IRVIN, KATHRYN G RT	L12-000-00003	33.3% INT IN 3.5 A CLAY
94-8811	PHILLIPS, ISAIAH S HEIRS	L11-000-00003	24.67 A CLAY ONLY
99-10663	SUTIKA, MICHAEL C TRUSTEE	M15-000-00048 MN	102 A COAL RT

To: Tax Claim Bureau
From: Michael A. Rudella MLC
Re: Private Sale List
Date: February 07, 2007

Please accept the following offers
for Min. Coal, Clay & Gas Rights, Gas
applicable, for the following properties:

Burnside Twp.

<u>Claim #</u>	<u>Name</u>	<u>Map #</u>	<u>Desc.</u>	<u>Bid</u>
OK 94-3160	Gloekler	C14-16	50% - 75A	\$ 200
OK 94-3164	Greinader		50% - 75A	\$ 200
OK 94-3240	Smith	C14-17	30A	\$ 200

Goshen Twp.

OK 95-4732	Smith	N6-5	81A	\$ 200
OK 97-4858	Smith	NS-8	100A	\$ 200

Graham Twp.

NO 01-5816	Keke	G6-3	66A	\$ 200
				1/2/2008

Under

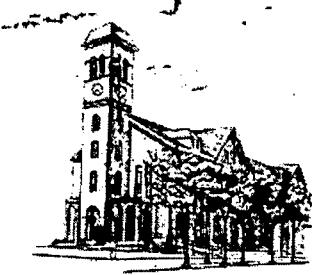
RESPONDENT'S
EXHIBIT

Rudella 9
1/2/2008 TTS

FILED

FEB 05 2019

William A. Shaw
Prothonotary/Clerk of Courts



Clearfield County Office of the Prothonotary and Clerk of Courts

William A. Shaw
Prothonotary/Clerk of Courts

Jacki Kendrick
Deputy Prothonotary/Clerk of Courts

Bonnie Hudson
Administrative Assistant

David S. Ammerman
Solicitor

PO Box 549, Clearfield, PA 15830 ■ Phone: (814) 765-2641 Ext. 1330 ■ Fax: (814) 765-7659 ■ www.clearfieldco.org

RECEIVED & FILED
COMMONWEALTH COURT
OF PENNSYLVANIA

32 JUL 2009 08 32

Commonwealth Court of Pennsylvania
Irvis Office Building
6th Floor, Room 624
Commonwealth Ave. & Walnut St.
Harrisburg, PA 17120

RE: Peter F. Smith

vs

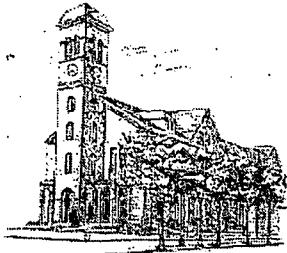
Clearfield County Tax Claim Bureau and Michael A. Rudella, Jr.
No. 08-1942-CD
Commonwealth Court No. 843 CD 2009

Dear Prothonotary:

Enclosed you will find the above referenced complete record appealed to your office. Please also find enclosed two transcripts under separate cover.

Sincerely,


William A. Shaw
Prothonotary



Clearfield County Office of the Prothonotary and Clerk of Courts

William A. Shaw
Prothonotary/Clerk of Courts

Jacki Kendrick
Deputy Prothonotary/Clerk of Courts

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Administrative Assistant

David S. Ammerman
Solicitor

PO Box 549, Clearfield, PA 16830 • Phone: (814) 765-2641 Ext. 1330 • Fax: (814) 765-7659 • www.clearfieldco.org

June 30, 2009

Commonwealth Court of Pennsylvania
Irvis Office Building
6th Floor, Room 624
Commonwealth Ave. & Walnut St.
Harrisburg, PA 17120

RE: Peter F. Smith

vs

Clearfield County Tax Claim Bureau and Michael A. Rudella, Jr.
No. 08-1942-CD
Commonwealth Court No. 843 CD 2009

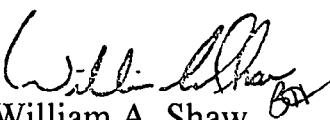
Dear Prothonotary:

Enclosed you will find the above referenced complete record appealed to your office. Please also find enclosed two transcripts under separate cover.

Sincerely,

FILED
014-00671
JUN 30 2009

William A. Shaw
Prothonotary/Clerk of Courts


William A. Shaw
Prothonotary

CERTIFICATE AND TRANSMITTAL OF RECORD UNDER PENNSYLVANIA
RULE OF APPELLATE PROCEDURE 1931(c)

To the Prothonotary of the Appellate Court to which the within matter has been appealed:

THE UNDERSIGNED, Clerk (or Prothonotary) of the Court of Common Pleas of Clearfield County, the said Court being a court of record, does hereby certify that annexed hereto is a true and correct copy of the whole and entire record, including an opinion of the Court as required by Pa. R.A.P. 1925, the original papers and exhibits, if any, on file, the transcript of the proceeding, if any, and the docket entries in the following matter:

08-1942-CD
Peter F. Smith
Vs.
Clearfield County Tax Claim Bureau and Michael A. Rudella, Jr.

In compliance with Pa. R.A.P. 1931 (c).

The documents comprising the record have been numbered from No. 1 to 31, and attached hereto as Exhibit A is a list of the documents correspondingly numbered and identified with reasonable definiteness, including with respect to each document, the number of pages comprising the document.

The date on which the record had been transmitted to the Appellate Court is June 30, 2009.



William A. Shaw
Prothonotary/Clerk of Courts

(seal)

Date: 6/30/2009

Time: 05:05 PM

Page 1 of 3

Clearfield County Court of Common Pleas

User: BHUDSON

ROA Report

Case: 2008-01942-CD

Current Judge: Fredric Joseph Ammerman

Peter F. Smith vs. Clearfield County Tax Claim Bureau, et al

Civil Other-COUNT

Date	Judge
0/10/2008	New Case Filed. No Judge Filing: Petition Paid by: Smith, Peter F. (plaintiff) Receipt number: 1926294 No Judge Dated: 10/10/2008 Amount: \$95.00 (Check) For: Smith, Peter F. (plaintiff) 3CC Atty Smith.
0/13/2008	Order, this 13th day of Oct., 2008, upon consideration of the foregoing Fredric Joseph Ammerman Petition, it is Ordered: a Rule is issued upon the Respondents. The Respondents shall file answers to the Petition within 20 days of service upon the Respondent. Argument and hearing shall be held on Nov. 19, 2008 at 10:30 a.m. in Courtroom 1. By The Court, /s/ Fredric J. Ammerman, Pres. judge. 3 CC Atty. Smith
0/15/2008	Certificate of Service, Request for Production of Documents, filed by s/Peter Fredric Joseph Ammerman F. Smith, Esq. No CC
1/3/2008	Praecipe to Accept Service, of a certified copy of the Petition and Rule Fredric Joseph Ammerman Returnable accepted by Kim C. Kesner, Esquire. Filed by s/ Peter F. Smith, Esquire. No CC
1/14/2008	Praecipe to Submit Acceptance of Service, filed. Fredric Joseph Ammerman Acceptance of service on behalf of Michael A. Rudella Jr, filed by s/ F. Cortez Bell III Esq. and Acceptance of Service on behalf of Clearfield County Tax Claim Bureau, file by s/ Kim C. Kesner Esq. No CC.
1/18/2008	Sheriff Return, NOW, Nov. 18th 2008 at 1:35 pm After diligent search I mak Fredric Joseph Ammerman return of NOT SERVED as to Michael A. Rudella Jr-returned per instruction: of plaintiff. So Answers, Chester A. Hawkins, Sheriff. Answer and New Matter of Respondent Rudella to Petition to Halt Private Fredric Joseph Ammerman Sale, filed by s/ F. Cortez Bell, III, Esquire. 5CC Atty. Bell
1/19/2008	Petitioner's Response to Respondent Rudella's New Matter, filed by s/ Peter Fredric Joseph Ammerman F. Smith., Esquire. 4CC to Atty Certificate of Service, Petitioner's Response to Respondent Rudella's New Fredric Joseph Ammerman Matter, filed by s/Peter Smith, Esq. One CC Attorney Smith
1/20/2008	Order, AND NOW, this 19th day of November, 2008, following hearing on th Fredric Joseph Ammerman Plaintiff's Petition to Halt Private Sale, Order that Petitioner and Respondent Rudella supply the Court with appropriate brief within no more than 30 days from this date. The same deadline shall apply to the solicitor for the Tax Claim Bureau in the event that he would wish to submit a brief. BY THE COURT: /s/Fredric J. Ammerman, P.J. Two CC Attorneys: Smith, Kesner, Bell
1/12/2009	Order, this 12th day of Jan., 2009, Plaintiff's Petition to Halt Private Sale is Fredric Joseph Ammerman Denied. by The Court, /s/ Fredric J. Ammerman, Pres. Judge. 1CC Atty; Smith, Kesner, F. Bell
1/22/2009	Motion For Reconsideration, filed by s/ Peter F. Smith, Esquire. 4CC Atty. Fredric Joseph Ammerman Smith Certificate of Service, a copy of the Petitioner's Motion For Reconsideration Fredric Joseph Ammerman served to Attorney F. Cortez Bell, III, and Attorney Kim C. Kesner by handing it personally to them on Jan. 22, 2009. filed by s/ Peter F. Smith, Esquire. 4CC Atty. Smith
1/26/2009	Scheduling Order, this 23rd day of Jan., 2009, Argument on Plaintiff's Motion Fredric Joseph Ammerman for Reconsideration is scheduled for Feb. 19, 2009 at 1:30 p.m. in Courtroo 1. by The Court, /s/ Fredric J. Ammerman, Pres. Judge. 4CC to Atty.

Date: 6/30/2009

Time: 05:05 PM

Page 2 of 3

Clearfield County Court of Common Pleas

User: BHUDSON

ROA Report

Case: 2008-01942-CD

Current Judge: Fredric Joseph Ammerman

Peter F. Smith vs. Clearfield County Tax Claim Bureau, et al

Civil Other-COUNT

Date	Judge
1/29/2009	Certificate of Service, filed. That a true and correct and certified copies of the Scheduling Order entered and Motion for Reconsideration were sent by first class mail on January 28, 2009 to F. Cortez Bell III Esq. and Kim Kesner Esq., filed by s/ Peter F. Smith Esq. No CC.
1/5/2009	Notice, if no objections are made to the text of the transcript within 5 days after such notice, the transcript will become part of the record upon being filed in the Prothonotary's office. filed by s/ Thomas D. Snyder, RPR, Official Court Reporter. No CC
	Transcript of Proceedings, filed. Argument on Plaintiff's Petition to Halt Private Sale, held before Honorable Fredric J. Ammerman, Pres. Judge, on Nov. 19, 2008.
1/19/2009	Order, this 19th day of Feb., 2009, argument on the Plaintiff's motion for Reconsideration is rescheduled from the 19th of Feb., 2009, to the 27th day of March, 2009 at 10:00 a.m. in Courtroom 1. By the Court, /s/ Fredric J. Ammerman, Pres. Judge. CC to Attys; Smith, Bell, Kesner
1/6/2009	Order, this 3rd day of April, 2009, the Motion for Reconsideration in the nature of Post Trial Relief is GRANTED. This Court's Order of Jan. 12, 2008 is RESCINDED. The Petition to Halt Private Sale filed on Oct. 10, 2008 is GRANTED. The tax sale scheduled is halted. The Tax Claim Bureau is directed to accept payment by Smith Coal Company of all taxes, interest and costs assessed against the said interest. By The Court, /s/ Fredric J. Ammerman, Pres. Judge 1CC Attys; P. Smith, F. Bell, K. Kesner
1/13/2009	Motion for Reconsideration, filed by s/ F. Cortez Bell, III, Esquire. 4CC atty. Fredric Joseph Ammerman Bell
1/14/2009	Rule, this 14th day of April, 2009, Rule Returnable for Answer by the Petitioner and Respondent and hearing on Motion for Reconsideration to be held on the 15th of May, 2009 at 2:45 p.m. in Courtroom 1. By the Court, /s/ Fredric J. Ammerman, Pres. Judge. 4CC to Atty.
1/17/2009	Answer to Mr. Rudella's Motion For Reconsideration, filed by s/ Peter F. Smith, Esquire. 5CC Atty. Smith
	Certificate of Service, copies of the Rule Returnable of April 14, 2009 and Answer to Mr. Rudella's Motion For Reconsideration were sent by First Class mail on April 17, 2009 to F. Cortez Bell, III, Esquire, and Kim Kesner, Esquire. filed by s/ Peter F. Smith, Esquire. 5CC Atty. Smith
1/4/2009	Filing: Appeal to High Court Paid by: Bell, F. Cortez III (attorney for Rudella Fredric Joseph Ammerman Michael A. Jr.) Receipt number: 1929263 Dated: 5/4/2009 Amount: \$50.00 (Check) For: Rudella, Michael A. Jr. (defendant)
	Notice of Appeal, filed by F. Cortez Bell, III, Esquire. 9CC Atty. Bell; 1CC w/\$60.00 check to Comm. Crt.
1/5/2009	Order NOW, this 4th day of May 2009, this Court having been notified of Appeal to the Commonwealth of Court of Pennsylvania in the above-captioned matter, it is the ORDER of this Court that Michael A. Rudella, Appellant, file a concise statement on the matters complained of or said Appeal no later than twenty-one (21) days herefrom, as set forth in Rule 1925(b) of the Rule of Appellate Procedure. BY THE COURT: /s/ Fredric J. Ammerman, P. Judge. 1CC Attys: Smith, Kesner and Bell.

Date: 6/30/2009

Time: 05:05 PM

Page 3 of 3

Clearfield County Court of Common Pleas

User: BHUDSON

ROA Report

Case: 2008-01942-CD

Current Judge: Fredric Joseph Ammerman

Peter F. Smith vs. Clearfield County Tax Claim Bureau, et al

Civil Other-COUNT

Date

Judge

5/2009	Order NOW, this 4th day of May 2009, upon the Court's receipt of the Notice of Appeal filed on behalf of Michael A. Rudella; it is the ORDER of this Court that hearing on the Motion for Reconsideration scheduled for May 15, 2009 at 2:45 pm be and is hereby canceled as the Appeal renders the Motion moot. BY THE COURT: /s/ Fredric J. Ammerman, P. Judge. 1CC Atty's: Smith, Kesner and Bell.	
5/7/2009	Notice of Docketing Appeal, filed Commonwealth Court of Pennsylvania Docket # 843 CD 2009,	Fredric Joseph Ammerman
5/26/2009	Statement of Matters Complained of on Appeal, filed by s/ F. Cortez, III, Esquire. 5CC Atty. Bell	Fredric Joseph Ammerman
5/9/2009	Transcript of Proceedings-Plaintiff's Motion for Reconsideration held on March 27, 2009, filed.	Fredric Joseph Ammerman
5/12/2009	Opinion, filed cert. to Atty's Smith, Kesner, Bell, Mikesell and C/A	Fredric Joseph Ammerman
5/30/2009	June 30, 2009, Mailed Appeal to Commonwealth Court. June 30, 2009, Letters, Re: Notification of mailing appeal mailed to Peter F. Smith, Esq., Kim C. Kesner, Esq., and F. Cortez Bell, III, Esq. with certified copies of docket sheet and Document listing required by Pa.R.A.P. 1931(c).	Fredric Joseph Ammerman

I hereby certify this to be a true and attested copy of the original statement filed in this case.

JUN 30 2009

Attest.

William L. Hudson
Prothonotary/
Clerk of Courts

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

No. 08-1942-CD
Peter F. Smith
Vs.
Clearfield County Tax Claim Bureau
and Michael A. Rudella, Jr.

ITEM NO.	DATE OF FILING	NAME OF DOCUMENT	NO. OF PAGES
01	10/10/08	Petition to Halt Private Sale	16
02	10/13/08	Order, Re: Rule issued	02
03	10/15/08	Certificate of Service	03
04	11/03/08	Praecipe to Accept Service	02
05	11/14/08	Praecipe to Submit Acceptance of Service	04
06	11/18/08	Sheriff Return	19
07	11/18/08	Answer and New Matter of Respondent Rudella to Halt Private Sale	13
08	11/19/08	Petitioner's Response to Respondent Rudella's New Matter	04
09	11/19/08	Certificate of Service, Petitioner's Response to Respondent Rudella's New Matter	01
10	11/20/08	Order, Re: briefs to be submitted	01
11	01/12/09	Order, Re: Plaintiff's Petition to Halt Private Sale is Denied	01
12	01/22/09	Motion for Reconsideration	03
13	01/22/09	Certificate of Service, Re: Motion for Reconsideration	01
14	01/26/09	Scheduling Order, Re: Plaintiff's Motion for Reconsideration	01
15	01/29/09	Certificate of Service, Re: Scheduling Order	01
16	02/05/09	Notice, Re: Transcript	01
17	02/05/09	Transcript of Proceedings, Argument on Plaintiff's Petition to Halt Private Sale held November 19, 2008	Separate Cover
18	02/19/09	Order, Re: argument on Plaintiff's Motion for Reconsideration is rescheduled	01
19	04/06/09	Order, Re: Motion for Reconsideration is Granted. Tax sale is halted.	01
20	04/13/09	Motion for Reconsideration	05
21	04/14/09	Rule, Re: hearing scheduled	01
22	04/17/09	Answer to Mr. Rudella's Motion for Reconsideration	03
23	04/17/09	Certificate of Service	01
24	05/04/09	Notice of Appeal to High Court	06
25	05/05/09	Order, Re: Concise Statement to be filed	01
26	05/05/09	Order, Re: hearing on Motion for Reconsideration is canceled	01
27	05/07/09	Notice of Docketing Appeal, Commonwealth Court Number 843 CD 2009	02
28	05/26/09	Statement of Matters Complained of on Appeal	04
29	06/09/09	Transcript of Proceedings, Plaintiff's Motion for Reconsideration held on March 27, 2009	Separate Cover
30	06/12/09	Opinion	03
31	06/30/09	Letters, Re: Notification of mailing appeal mailed to Peter F. Smith, Esq., Kim C. Kesner, Esq., and F. Cortez Bell, III, Esq. with certified copies of docket sheet and Document listing required by Pa.R.A.P. 1931(c)	05

IN THE COURT OF COMMON PLEAS
CLEARFIELD COUNTY, PENNSYLVANIA

Peter F. Smith

Vs.

Case No. 2008-01942-CD

Clearfield County Tax Claim Bureau
Michael A. Rudella Jr.

RECEIVED & FILED
COMMONWEALTH COURT
OF PENNSYLVANIA

32 JUL 2009 08 32

CERTIFICATE OF CONTENTS

NOW, this 30th day of June, 2009, the undersigned, Prothonotary or Deputy Prothonotary of the Court of Common Pleas of Clearfield County, Pennsylvania, the said Court of record, does hereby certify that attached is the original record of the case currently on Appeal.

An additional copy of this Certificate is enclosed with the original hereof and the Clerk or Prothonotary of the Commonwealth Court is hereby directed to acknowledge receipt of the Appeal Record by executing such copy at the place indicated by forthwith returning the same to this Court.

By: William A. Shaw
William A. Shaw, Prothonotary

Record, Etc. Received:

Date: _____

(Signature & Title)

IN THE COURT OF COMMON PLEAS
CLEARFIELD COUNTY, PENNSYLVANIA

COPY

Peter F. Smith

Vs.

Case No. 2008-01942-CD

Clearfield County Tax Claim Bureau
Michael A. Rudella Jr.

RECEIVED & FILED
COMMONWEALTH COURT
OF PENNSYLVANIA

32 JUL 2009 08 32

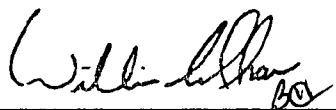
CERTIFICATE OF CONTENTS

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An additional copy of this Certificate is enclosed with the original hereof and the Clerk or Prothonotary of the Commonwealth Court is hereby directed to acknowledge receipt of the Appeal Record by executing such copy at the place indicated by forthwith returning the same to this Court.

By: _____

William A. Shaw, Prothonotary



Record, Etc. Received:

Date: _____

(Signature & Title)

FILED NOCC
M 10:53 AM
JUL 06 2009
(61)

William A. Shaw
Prothonotary/Clerk of Courts

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

DOCKET # 104859
NO: 08-1942-CD
SERVICES 1

PETITION TO HALT PRIVATE SALE & ORDER

PLAINTIFF: PETER F. SMITH

VS.

DEFENDANT: CLEARFIELD COUNTY TAX CLAIM BUREAU and MICHAEL A. RUDELLA, JR.

SHERIFF RETURN

RETURN COSTS

Description	Paid By	CHECK #	AMOUNT
SURCHARGE	SMITH COAL CO.	1559	10.00
SHERIFF HAWKINS	SMITH COAL CO.	1559	14.00

S
FILED
07/02/2009
AUG 04 2009
William A. Shaw
Prothonotary/Clerk of Courts
JM

Sworn to Before Me This

So Answers,

____ Day of _____ 2009



Chester A. Hawkins
Sheriff

IN THE COMMONWEALTH COURT OF PENNSYLVANIA

Peter F. Smith

v.

Clearfield County Tax Claim Bureau

Appeal of: Michael A. Rudella

:

:

:

FILEDS JAN 11 2010
M 10:30 AM '09
William A. Shaw
Prothonotary/Clerk of Courts

no 4C

BEFORE: HONORABLE JOHNNY J. BUTLER, Judge
 HONORABLE ROCHELLE S. FRIEDMAN, Senior Judge
 HONORABLE KEITH B. QUIGLEY, Senior Judge

OPINION NOT REPORTED

MEMORANDUM OPINION BY
 JUDGE BUTLER

FILED: January 8, 2010

Michael Rudella (Rudella) appeals the April 3, 2009 order of the Court of Common Pleas of Clearfield County (trial court) granting Peter Smith's (Smith) motion for reconsideration, rescinding its January 12, 2009 order denying a petition to halt private sale, and granting Smith's October 12, 2008 petition to halt private sale of Tax Map No. 115-N05-000-00008MN. The issues in this case are: 1) whether the trial court erred in granting reconsideration and the petition to halt private sale when the matter of the private sale was on appeal to the Commonwealth Court, and 2) whether the court erred in granting the petition to halt private sale on the basis of failure to give proper notice. For the reasons that follow, we vacate and remand this matter to the trial court for further fact-finding.

Rudella submitted a private bid of \$200.00 on February 7, 2007 to purchase coal rights included on a property listed for tax sale, due to approximately

thirteen years of delinquent taxes. The property containing the coal rights, designated as Map No. 115-N05-000-00008MN, consisted of 100 acres of coal rights in Goshen Township, and was owned by Smith Coal Company. Despite several public sales, the rights remained unpurchased. On June 29, 2007, the Clearfield County Tax Claim Bureau (Tax Bureau) accepted Rudella's private bid, and, as required by statute, published an advertisement of the bid in the Clearfield Progress and the Clearfield County Legal Journal on two separate occasions. The advertisements correctly listed the property as Map No. 115-N05-000-00008MN. Notices were also mailed to the interested parties, including the Smith Coal Company, the Clearfield County Commissioners, the Clearfield Area School District, the Goshen Township Supervisors, and Rudella. The notices, however, designated the property as Map No. 115-N06-000-00008MN.

On November 14, 2007, Smith, who is a shareholder in the Smith Coal Company, filed a petition to disapprove the private sale. The trial court issued an order on November 13, 2007 disapproving the private sale to Rudella, and ordering the Tax Bureau to conduct an auction-style sale between Smith and Rudella. Rudella filed a motion to rescind the court order and a motion to disqualify bidder, requesting a hearing on the disapproval of the private sale, and asking the trial court to determine that Smith was not qualified to bid at the auction-style sale pursuant to Sections 618 and 619 of the Real Estate Tax Sale Law (Tax Sale Law)¹ because he was the owner of the property. Smith filed an answer to Rudella's motion wherein he admitted that he was ineligible to participate in the auction-style sale pursuant to Section 618 of the Tax Sale Law. On February 25, 2008, Rudella filed a motion for judgment on the

¹ Act of July 7, 1947, P.L. 1368, as amended, 72 P.S. §§ 5860.101-5860.803. Section 618 was added by Act of July 3, 1986, P.L. 351, 72 P.S. § 5860.618. Section 619 was added by Act of January 29, 1998, P.L. 24, 72 P.S. § 5860.619.

pleadings relative to his motion to disqualify bidder. At argument before the trial court on March 3, 2008, Smith changed his position and claimed that he may have the right to bid at an auction-style sale.

Following the hearing and the submission of briefs, the trial court found in favor of Rudella, granting his motion to disqualify Smith as a bidder and identifying Rudella as the only remaining party qualified to buy the property for an amount equal to the upset value as of the date of purchase, plus costs. Smith appealed to this Court on May 22, 2008. On June 17, 2009, this Court affirmed the trial court's decision (1580 C.D. 2008), and Smith petitioned for allowance to appeal to the Supreme Court. The Supreme Court denied Smith's petition for allowance on December 2, 2009 (330 W.A.L. 2009).

Subsequent to his May 22, 2008 appeal to this Court, but prior to our June 17, 2009 order, Smith received a notice of delinquent taxes on the property with Map No. 115-N05-000-00008MN, which is apparently the normal course of action in situations where no final action has been taken on a property. On September 3, 2008, Smith attempted to pay the delinquent tax amount of \$2,201.11, but the Tax Bureau refused to accept the payment, claiming that the notice pertained to the property at issue in a Commonwealth Court appeal. Smith then filed a petition to halt private sale on October 10, 2008, claiming that he was trying to pay delinquent taxes on the property with Map No. 115-N05-000-00008MN, while the property at issue before this Court was Map No. 115-N06-000-00008MN. The trial court held a hearing on November 19, 2008, and subsequently denied Smith's petition to halt private sale on January 12, 2009. Smith timely filed a motion for reconsideration. On April 3, 2009, the trial court granted Smith's motion for reconsideration, rescinded its January 12,

2009 order, and granted Smith's petition to halt private sale. Rudella timely appealed to this Court.²

Rudella argues that the trial court did not have subject matter jurisdiction to hear the October 10, 2008 petition to halt private sale because an appeal had already been filed with the Commonwealth Court related to the same property. Rudella also argues that, even if the trial court had subject matter jurisdiction, there was no private sale pending. Finally, he contends that the property at issue in the present appeal is the same property at issue in the previous appeal, so Smith did receive notice.

The trial court, in the present case, made no findings as to: 1) whether the property in the present appeal was the same property at issue in the previous appeal, thereby establishing subject matter jurisdiction or lack thereof;³ 2) whether Smith may have had actual notice despite the typographical error; and 3) how a finding of defective notice would affect its November 13, 2007 ruling disapproving the private sale and establishing an auction-style sale for which Rudella was the only eligible bidder. Without clarification of these issues, this Court cannot properly resolve this matter.⁴

² The appellate "standard of review in a tax sale case is limited to determining whether the trial court abused its discretion, rendered a decision lacking supporting evidence, or clearly erred as a matter of law." *Santarelli Real Estate, Inc. v. Tax Claim Bureau of Lackawanna County*, 867 A.2d 717, 721 (Pa. Cmwlth. 2005).

³ In general, except as otherwise prescribed in the Rules of Appellate Procedure, "after an appeal is taken . . . the trial court . . . may no longer proceed further in the matter." Pa.R.A.P. 1701(a). *See also Corace v. Balint*, 418 Pa. 262, 210 A.2d 882 (1965); *Commonwealth v. Reading Group Two Props., Inc.*, 922 A.2d 1029 (Pa. Cmwlth. 2007).

⁴ The trial court's April 3, 2009 order granting Smith's motion for reconsideration appears to be untimely. The trial court initially denied the motion to halt private sale on January 12, 2009. Smith filed a timely motion for reconsideration on which the trial court had 30 days to act. *See* Pa.R.A.P. 1701(b)(3)(ii). Since the trial court failed to enter a timely order expressly granting reconsideration, the power to grant reconsideration was lost and the application for reconsideration

For these reasons, we vacate the trial court's April 3, 2009 order, and remand the matter to the trial court for further findings of fact and conclusions of law in accordance with this opinion.

JOHNNY J. BUTLER
JOHNNY J. BUTLER, Judge

was technically null. *See* G. Ronald Darlington et al., *Pennsylvania Appellate Practice* § 1701:23 (2008-2009 ed. 2008). However, since neither party raised this issue, and there exists a question of due process for which this matter is being remanded, we make no determination at this time concerning the apparent untimeliness of the April 3, 2009 order.

IN THE COMMONWEALTH COURT OF PENNSYLVANIA

Peter F. Smith

v.

Clearfield County Tax Claim Bureau

Appeal of: Michael A. Rudella

: No. 843 C.D. 2009

ORDER

AND NOW, this 8th day of January, 2010, the April 3, 2009 order of the Court of Common Pleas of Clearfield County is vacated and remanded for further fact-finding in accordance with this opinion.

Jurisdiction relinquished.

JOHNNY J. BUTLER

JOHNNY J. BUTLER, Judge

Prothonotary/Clerk of Courts
William A. Shaw

JAN 11 2010

FILED

Certified from the Record

JAN - 8 2010

and Order Exit

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

PETER F. SMITH, * NO. 08-1942-CD
vs *
CLEARFIELD COUNTY TAX CLAIM *
vs *
MICHAEL A. RUDELLA, JR. *

FILED

4 FEB 25 2010 (60)
c/8335 (w)

William A. Shaw
Prothonotary/Clerk of Courts
Court to KES/NW
Smitis
C. B. AM

ORDER

NOW, this 25th day of February, 2010, in conformance with the requirement of the January 8, 2010 Opinion issued by the Commonwealth Court of Pennsylvania; it is the ORDER of this Court that a hearing for further fact-finding in the above-referenced matter be and is hereby scheduled for the 25th day of March, 2010 at 9:00 a.m. in Courtroom No. 1 of the Clearfield County Courthouse, Clearfield, Pennsylvania.

One-half hour has been reserved for this matter.

BY THE COURT,



FREDRIC J. AMMERMAN
President Judge

DATE: _____

You are responsible for serving all appropriate parties.

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

Plaintiff(s) _____ Defendant(s) _____ Attorney _____ Other _____

Defendant(s) _____ Plaintiff(s) _____ Attorney _____ Other _____

Defendant(s) _____ Plaintiff(s) _____ Attorney _____ Other _____

Special Instructions:

FILED

William A. Shaw
Prosecutor/Clerk of Courts

EEB 9 5 2011



Commonwealth Court of Pennsylvania

Kristen W. Brown
Prothonotary
Michael Krimmel, Esq.
Chief Clerk of Commonwealth Court

Pennsylvania Judicial Center
601 Commonwealth Avenue, Suite 2100
P.O. Box 69185
Harrisburg, PA 17106-9185
www.pacourts.us

March 10, 2010

CERTIFICATE OF REMITTAL/REMAND OF RECORD

TO: Mr. Shaw
Prothonotary

RE: Smith v. Clearfield Cnty Tax Cl. Bur. (Rudella)
843 CD 2009
Trial Court: Clearfield County Court of Common Pleas
Trial Court Docket No: 08-1942-CD

FILED *(Handwritten)*

S MAR 11 2010
m/12/10
William A. Shaw
Prothonotary/Clerk of Courts
L COA & +0

*Supreme
Court Clerk*

Annexed hereto pursuant to Pennsylvania Rules of Appellate Procedure 2571 and 2572 is the entire record for the above matter.

Original Record contents:

Item	Filed Date	Description
Trial Court Record	July 7, 2009	

Remand/Remittal Date:

ORIGINAL RECIPIENT ONLY - Please acknowledge receipt by signing, dating, and returning the enclosed copy of this certificate to our office. Copy recipients (noted below) need not acknowledge receipt.

Respectfully,

Commonwealth Court Filing Office

Smith v. Clearfield Cnty Tax Cl. Bur. (Rudella)
843 CD 2009

March 10, 2010

Letter to: Mr. William A. Shaw

Acknowledgement of Certificate of Remittal/Remand of Record (to be returned):


Signature

3-11-10

Date

William A. Shaw
Printed Name

WILLIAM A. SHAW
Prothonotary
My Commission Expires
1st Monday in Jan, 2014
Clearfield Co., Clearfield, PA

IN THE COMMONWEALTH COURT OF PENNSYLVANIA

Peter F. Smith

v.

Clearfield County Tax Claim Bureau

Appeal of: Michael A. Rudella

: No. 843 C.D. 2009

: Argued: December 8, 2009

FILED3 MAR 11 2010
2010-12-15
William A. Shaw
Prothonotary/Clerk of Courts

BEFORE: HONORABLE JOHNNY J. BUTLER, Judge
HONORABLE ROCHELLE S. FRIEDMAN, Senior Judge
HONORABLE KEITH B. QUIGLEY, Senior Judge

OPINION NOT REPORTEDMEMORANDUM OPINION BY
JUDGE BUTLER

FILED: January 8, 2010

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The trial court, in the present case, made no findings as to: 1) whether the property in the present appeal was the same property at issue in the previous appeal, thereby establishing subject matter jurisdiction or lack thereof;³ 2) whether Smith may have had actual notice despite the typographical error; and 3) how a finding of defective notice would affect its November 13, 2007 ruling disapproving the private sale and establishing an auction-style sale for which Rudella was the only eligible bidder. Without clarification of these issues, this Court cannot properly resolve this matter.⁴

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For these reasons, we vacate the trial court's April 3, 2009 order, and remand the matter to the trial court for further findings of fact and conclusions of law in accordance with this opinion.

JOHNNY J. BUTLER
JOHNNY J. BUTLER, Judge

was technically null. *See* G. Ronald Darlington et al., *Pennsylvania Appellate Practice* § 1701:23 (2008-2009 ed. 2008). However, since neither party raised this issue, and there exists a question of due process for which this matter is being remanded, we make no determination at this time concerning the apparent untimeliness of the April 3, 2009 order.

IN THE COMMONWEALTH COURT OF PENNSYLVANIA

Peter F. Smith

v.

Clearfield County Tax Claim Bureau

: No. 843 C.D. 2009

Appeal of: Michael A. Rudella

ORDER

AND NOW, this 8th day of January, 2010, the April 3, 2009 order of the Court of Common Pleas of Clearfield County is vacated and remanded for further fact-finding in accordance with this opinion.

Jurisdiction relinquished.

5035.Bu7d8

JOHNNY J. BUTLER, Judge

Prothonotary/Clerk of Courts
William A. Shaw
2010

FILED
MAR 11 2010

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

PETER F. SMITH, :
Petitioner :
v. :
No. 2008-1942-CD
CLEARFIELD COUNTY TAX CLAIM :
BUREAU, :
Respondent :
Type of Case: Civil
MICHAEL A. RUDELLA, :
Respondent :
Type of Pleading:
Motion to Dismiss Motion
For Reconsideration
Filed on Behalf of:
Michael A. Rudella
Respondent
Counsel of Record for these Parties:
F. Cortez Bell, III, Esquire
I.D. #30183
P.O. Box 1088
Clearfield, PA 16830
Telephone: (814)345-4244

FILED

MAR 22 2010
0111405
William A. Shaw
Prothonotary/Clerk of Courts

5 cent to file

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

PETER F. SMITH,

Petitioner

V.

NO. 08-1942-CD

CLEARFIELD COUNTY TAX CLAIM
BUREAU,

Respondent

MICHAEL A. RUDELLA,

Respondent

MOTION TO DISMISS MOTION FOR RECONSIDERATION

NOW, comes the Respondent, Michael A. Rudella by and through his attorney, F. Cortez Bell, III, Esquire, who respectfully sets forth the Respondent, Michael A. Rudella's Motion to Dismiss Motion for Reconsideration as follows:

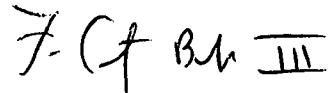
1. The a Motion for Reconsideration of the Court Order dated January 12, 2009 denying the Petitioner's Petition to Halt Private Sale was filed by the Petitioner, Peter F. Smith on January 22, 2009.
2. That argument on said Motion for Reconsideration was scheduled to be held on February 19, 2009.
3. That said argument on said Motion For Reconsideration was rescheduled from the February 19, 2009 date to March 27, 2009.
4. That by Order dated April 3, 2009, your Honorable Court granted the Motion For Reconsideration that had been filed by the Petitioner, Peter F. Smith..
5. That pursuant to the provisions of Rule 1701(b)(3)(ii) of the Pennsylvania Rules of Appellate Procedure the granting of the Motion For Reconsideration by your Honorable Court by Order dated April 3, 2009 was outside of the thirty day time period allowed for an express Order granting reconsideration and thus the time

period to grant reconsideration had expired.

6. That the Order of the Court dated January 12, 2009 by which the Petition to Halt Private Sale was denied is a final order of the Court and should be given full force and effect.

WHEREFORE, your Petitioner, Michael A. Rudella, would respectfully request that your Honorable Court hold that the Order dated January 12, 2009 be given full force and effect and that the private sale contemplated by the denial of the Petition to Halt Private Sale be allowed to proceed.

Respectfully Submitted,



F. Cortez Bell, III, Esquire
Attorney for Respondent Michael A. Rudella

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

PETER F. SMITH

V.

NO. 08-1942-CD

CLEARFIELD COUNTY TAX CLAIM
BUREAU

MICHAEL A. RUDELLA

CERTIFICATE OF SERVICE

I hereby certify this 22nd day of March, 2010, a copy of the Motion to Dismiss Motion for Reconsideration has been served upon the following persons and in the manner indicated below:

Service via personal delivery addressed as follows:

Kim C. Kesner, Esquire
212 South Second Street
Clearfield, PA. 16830

Peter F. Smith, Esquire
30 South Second Street
P.O. Box 130
Clearfield, PA. 16830

Respectfully Submitted,

F. Cortez Bell, III
F. Cortez Bell, III, Esquire
Attorney for Petitioner Michael A. Rudella

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

PETER F. SMITH

-VS-

No. 08-1942-CD

CLEARFIELD COUNTY TAX CLAIM
BUREAU

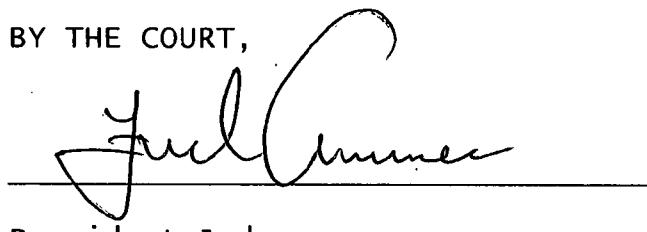
-VS-

MICHAEL RUDELLA

O R D E R

AND NOW, this 25th day of March, 2010, following argument on the Motion to Dismiss Motion for Reconsideration filed on March 22, 2010, on behalf of the Respondent, Michael A. Rudella, it is the ORDER of this Court that counsel submit appropriate brief to the Court on the jurisdictional issue within no more than fifteen (15) days from this date.

BY THE COURT,



President Judge

FILED
03/30/2010 AMYS:
MAR 26 2010
S
William A. Shaw
Prothonotary/Clerk of Courts
P. Smith
Kesner
F. Bell

(60)

FILED

MAR 26 2010

William A. Shaw
Probationary Clerk of Courts

DATE: 3/26/10

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:

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

PETER F. SMITH, :
Petitioner : No. 2008-1942-CD
vs. :
CLEARFIELD COUNTY TAX :
CLAIM BUREAU, :
Respondent :
And :
MICHAEL A. RUDELLA, JR. :
Respondent :

FILED
APR 9 2010
William A. Shaw
Prothonotary/Clerk of Courts

CERTIFICATE OF SERVICE

I, Peter F. Smith, Petitioner in the above-captioned matter, hereby certify that I have served a true and correct copy of the **PETITIONER'S BRIEF ON R.A.P. 1701 ISSUE** to Attorney F. Cortez Bell, III, counsel for Michael A. Rudella, Jr., by U.S. First Class Postage prepaid on April 9, 2010.

F. Cortez Bell, III, Esquire
Attorney for Michael A. Rudella, Jr.
318 E. Locust Street
P.O. Box 1088
Clearfield, PA 16830

Respectfully submitted,

Date: 4/9/10


Peter F. Smith, Petitioner
P.O. Box 130, 30 South Second Street
Clearfield, PA 16830
(814) 765-5595

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

PETER F. SMITH,

Petitioner

vs.

CLEARFIELD COUNTY TAX
CLAIM BUREAU,

Respondent

and

MICHAEL A. RUDELLA,

Respondent

FILED

APR 27 2010

011-3010

William A. Shaw
Prothonotary/Clerk of Courts

P. Smith
K. Kessner
C. Bain
Law Library
Mark Egan

NO. 08-1942-CD

OPINION

On October 8, 2008, Peter F. Smith, (hereinafter "Petitioner") filed a Petition to Halt Private Sale relating to the tax sale of certain coal rights for a particular piece of property situated in Clearfield County. The Court denied said Petition by Order dated January 12, 2009. On January 22, 2009, Petitioner then filed a Motion for Reconsideration of the Court Order dated January 12, 2009 denying his Petition to Halt the Private Sale. Argument on said Motion was originally scheduled for February 19, 2009, however it was rescheduled from that date to March 27, 2009. By Order dated April 3, 2009, this Court granted the Motion for Reconsideration. Michael A. Rudella, (hereinafter "Respondent"), appealed the Reconsideration Order to the Commonwealth Court of Pennsylvania. By Order dated January 8, 2010, the Commonwealth Court vacated this Court's Order of April 3, 2009, and remanded the matter to this Court for further proceedings.

On March 22, 2010, Respondent filed a Motion to Dismiss Petitioner's Motion for Reconsideration on the basis that the Court Order dated April 3, 2009 was untimely

as the time period for the Court to act on the Motion for Reconsideration had passed.

Argument was held on March 25, 2010, with each party timely filing briefs thereafter, and the matter is now ripe for decision.

The Court finds that it was without jurisdiction at the time of granting the Petitioner's Motion for Reconsideration on April 3, 2009. The Court's Order had reconsidered the Order first entered by the Court on January 12, 2009, by which Petitioner's Petition to Halt Private Sale was denied. Although Petitioner did timely file the Motion for Reconsideration within the ten (10) days from the date of the Order, by rule, the Court would only have had a thirty (30) day time period from the date of the Order to expressly grant reconsideration. The Order dated April 3, 2009 was beyond the thirty (30) day time period, because such an order would have to have been entered on or before February 11, 2009.

Under Pa.R.A.P. 1701(b)(3), a trial court may:

Grant reconsideration of the order which is the subject of the appeal or petition, if:

- (i) an application for reconsideration of the order is filed in the trial court or other government unit within the time provided or prescribed by law; **and**
- (ii) an order **expressly granting reconsideration** of such prior order is filed in the trial court or other government unit within the time prescribed by these rules for the filing of a notice of appeal or petition for review of a quasijudicial order with respect to such order, or within any shorter time provided or prescribed by law for the granting of reconsideration.

Pa.R.A.P. 1701(b)(3)(i)-(ii) (emphasis added).

In the present matter, Petitioner did timely file the Motion for Reconsideration, satisfying the requirement of subsection (i), however there was not an Order of the Court "expressly granting reconsideration" as set forth in subsection (ii). Under Pa.R.A.P. 1701(b)(3), a trial court loses its jurisdiction to reconsider, modify or change an Order at

the conclusion of the thirty (30) day appeal period. Therefore, this Court was without jurisdiction when it entered its Order dated April 3, 2009, and was in error in doing so.

Petitioner argues that the Court's signing of a scheduling order was sufficient under the Rule to be considered as "expressly granting reconsideration." The Court disagrees with Petitioner's averment. In *Schoff v. Richter*, the Superior Court addressed a similar situation and held:

[A]n order granting reconsideration will only be effective if it is made and entered on the docket before expiration of the applicable appeal period, 30 days from the entry of the order which is the subject of the reconsideration motion, and if it states that it is *expressly granting reconsideration*. It should be emphasized that the Rule requires reconsideration to be expressly granted. It is insufficient for the trial court to merely set a hearing date on the reconsideration motion or issue a Rule to Show Cause. Failure to "expressly" grant reconsideration within the time set by the rules for filing an appeal will cause the trial court to lose its power to act on the application for reconsideration.

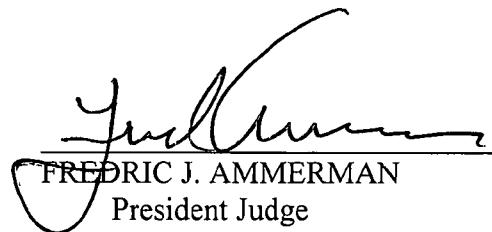
562 A.2d 912, 913 (Pa. Super. Ct. 1989); *see also, Cheathem v. Temple University Hospital*, 743 A.2d 518 (Pa. Super. Ct. 1999)(holding that a patient's filing of a petition for reconsideration did not toll the 30-day period within which to appeal final order granting summary judgment under Rule 1701(b)(3)).

The scheduling order issued by the Court was not sufficient to grant reconsideration in this matter, nor was it sufficient to toll the running of the thirty (30) day appeal period. This Court no longer has jurisdiction to reconsider its Order dated January 12, 2009. The time period to appeal such an order has since expired and the matter is now concluded.

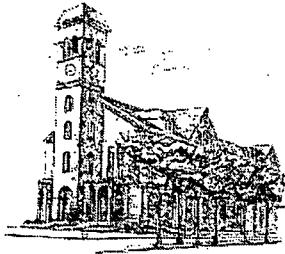
ORDER

AND NOW, this 26 day of April 2010, upon consideration of Respondent's Motion to Dismiss Motion for Reconsideration, argument on the same, and the timely receipt of briefs, it is the ORDER of this Court that Respondent's Motion to Dismiss Motion for Reconsideration is hereby GRANTED.

BY THE COURT,



FREDRIC J. AMMERMAN
President Judge



Clearfield County Office of the Prothonotary and Clerk of Courts

William A. Shaw
Prothonotary/Clerk of Courts

Jacki Kendrick
Deputy Prothonotary/Clerk of Courts

Bonnie Hudson
Administrative Assistant

David S. Ammerman
Solicitor

PO Box 549, Clearfield, PA 16830 ■ Phone: (814) 765-2641 Ext. 1330 ■ Fax: (814) 765-7659 ■ www.clearfieldco.org

COPY

Fredric J. Ammerman, P.J.
Court of Common Pleas
230 E. Market Street
Clearfield, PA 16830

Peter F. Smith, Esq.
PO Box 130
Clearfield, PA 16830

Kim C. Kesner, Esq.
212 South Second Street
Clearfield, PA 16830

F. Cortez Bell, III, Esq.
318 E. Locust Street
Clearfield, PA 16830

Peter F. Smith
Vs.
Clearfield County Tax Claim Bureau and
Michael A. Rudella, Jr.

Court No. 08-1942-CD; Commonwealth Court No. 843 CD 2009

Dear Counsel:

Please be advised that the above referenced record was forwarded to the Commonwealth Court of Pennsylvania on June 30, 2009.

Sincerely,

William A. Shaw
Prothonotary/Clerk of Courts

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

No. 08-1942-CD

Peter F. Smith

vs.

**Clearfield County Tax Claim Bureau
and Michael A. Rudella, Jr.**

ITEM NO.	DATE OF FILING	NAME OF DOCUMENT	NO. OF PAGES
01	10/10/08	Petition to Halt Private Sale	16
02	10/13/08	Order, Re: Rule issued	02
03	10/15/08	Certificate of Service	03
04	11/03/08	Praecepice to Accept Service	02
05	11/14/08	Praecepice to Submit Acceptance of Service	04
06	11/18/08	Sheriff Return	19
07	11/18/08	Answer and New Matter of Respondent Rudella to Halt Private Sale	13
08	11/19/08	Petitioner's Response to Respondent Rudella's New Matter	04
09	11/19/08	Certificate of Service, Petitioner's Response to Respondent Rudella's New Matter	01
10	11/20/08	Order, Re: briefs to be submitted	01
11	01/12/09	Order, Re: Plaintiff's Petition to Halt Private Sale is Denied	01
12	01/22/09	Motion for Reconsideration	03
13	01/22/09	Certificate of Service, Re: Motion for Reconsideration	01
14	01/26/09	Scheduling Order, Re: Plaintiff's Motion for Reconsideration	01
15	01/29/09	Certificate of Service, Re: Scheduling Order	01
16	02/05/09	Notice, Re: Transcript	01
17	02/05/09	Transcript of Proceedings, Argument on Plaintiff's Petition to Halt Private Sale held November 19, 2008	Separate Cover
18	02/19/09	Order, Re: argument on Plaintiff's Motion for Reconsideration is rescheduled	01
19	04/06/09	Order, Re: Motion for Reconsideration is Granted. Tax sale is halted.	01
20	04/13/09	Motion for Reconsideration	05
21	04/14/09	Rule, Re: hearing scheduled	01
22	04/17/09	Answer to Mr. Rudella's Motion for Reconsideration	03
23	04/17/09	Certificate of Service	01
24	05/04/09	Notice of Appeal to High Court	06
25	05/05/09	Order, Re: Concise Statement to be filed	01
26	05/05/09	Order, Re: hearing on Motion for Reconsideration is canceled	01
27	05/07/09	Notice of Docketing Appeal, Commonwealth Court Number 843 CD 2009	02
28	05/26/09	Statement of Matters Complained of on Appeal	04
29	06/09/09	Transcript of Proceedings, Plaintiff's Motion for Reconsideration held on March 27, 2009	Separate Cover
30	06/12/09	Opinion	03

Date: 6/30/2009

Clearfield County Court of Common Pleas

User: BHUDSON

Time: 04:56 PM

ROA Report

Page 1 of 3

Case: 2008-01942-CD

Current Judge: Fredric Joseph Ammerman

Peter F. Smith vs. Clearfield County Tax Claim Bureau, et al

Civil Other-COUNT

Date	Judge
10/10/2008	New Case Filed. No Judge
	Filing: Petition Paid by: Smith, Peter F. (plaintiff) Receipt number: 1926294 No Judge Dated: 10/10/2008 Amount: \$95.00 (Check) For: Smith, Peter F. (plaintiff) 3CC Atty Smith.
10/13/2008	Order, this 13th day of Oct., 2008, upon consideration of the foregoing Fredric Joseph Ammerman Petition, it is Ordered: a Rule is issued upon the Respondents. The Respondents shall file answers to the Petition within 20 days of service upon the Respondent. Argument and hearing shall be held on Nov. 19, 2008 at 10:30 a.m. in Courtroom 1. By The Court, /s/ Fredric J. Ammerman, Pres. judge. 3 CC Atty. Smith
10/15/2008	Certificate of Service, Request for Production of Documents, filed by s/Peter Fredric Joseph Ammerman F. Smith, Esq. No CC
11/3/2008	Praecipe to Accept Service, of a certified copy of the Petition and Rule Fredric Joseph Ammerman Returnable accepted by Kim C. Kesner, Esquire. Filed by s/ Peter F. Smith, Esquire. No CC
11/14/2008	Praecipe to Submit Acceptance of Service, filed. Fredric Joseph Ammerman Acceptance of service on behalf of Michael A. Rudella Jr, filed by s/ F. Cortez Bell III Esq. and Acceptance of Service on behalf of Clearfield County Tax Claim Bureau, file by s/ Kim C. Kesner Esq. No CC.
11/18/2008	Sheriff Return, NOW, Nov. 18th 2008 at 1:35 pm After diligent search I mak Fredric Joseph Ammerman return of NOT SERVED as to Michael A. Rudella Jr-returned per instruction: of plaintiff. So Answers, Chester A. Hawkins, Sheriff. Answer and New Matter of Respondent Rudella to Petition to Halt Private Fredric Joseph Ammerman Sale, filed by s/ F. Cortez Bell, III, Esquire. 5CC Atty. Bell
11/19/2008	Petitioner's Response to Respondent Rudella's New Matter, filed by s/ Peter Fredric Joseph Ammerman F. Smith,, Esquire. 4CC to Atty Certificate of Service, Petitioner's Response to Respondent Rudella's New Fredric Joseph Ammerman Matter, filed by s/Peter Smith, Esq. One CC Attorney Smith
11/20/2008	Order, AND NOW, this 19th day of November, 2008, following hearing on th Fredric Joseph Ammerman Plaintiff's Petition to Halt Private Sale, Order that Petitioner and Respondent Rudella supply the Court with appropriate brief within no more than 30 days from this date. The same deadline shall apply to the solicitor for the Tax Claim Bureau in the event that he would wish to submit a brief. BY THE COURT: /s/Fredric J. Ammerman, P.J. Two CC Attorneys: Smith, Kesner, Bell
1/12/2009	Order, this 12th day of Jan., 2009, Plaintiff's Petition to Halt Private Sale is Fredric Joseph Ammerman Denied. by The Court, /s/ Fredric J. Ammerman, Pres. Judge. 1CC Attys; Smith, Kesner, F. Bell
1/22/2009	Motion For Reconsideration, filed by s/ Peter F. Smith, Esquire. 4CC Atty. Fredric Joseph Ammerman Smith Certificate of Service, a copy of the Petitioner's Motion For Reconsideration Fredric Joseph Ammerman served to Attorney F. Cortez Bell, III, and Attorney Kim C. Kesner by handing it personally to them on Jan. 22, 2009. filed by s/ Peter F. Smith, Esquire. 4CC Atty. Smith
1/26/2009	Scheduling Order, this 23rd day of Jan., 2009, Argument on Plaintiff's Motioi Fredric Joseph Ammerman for Reconsideration is scheduled for Feb. 19, 2009 at 1:30 p.m. in Courtrroo 1. by The Court, /s/ Fredric J. Ammerman, Pres. Judge. 4CC to Atty.

Date: 6/30/2009

Time: 04:56 PM

Page 2 of 3

Clearfield County Court of Common Pleas

User: BHUDSON

ROA Report

Case: 2008-01942-CD

Current Judge: Fredric Joseph Ammerman

Peter F. Smith vs. Clearfield County Tax Claim Bureau, et al

Civil Other-COUNT

Date	Judge
1/29/2009	Certificate of Service, filed. That a true and correct and certified copies of the Scheduling Order entered and Motion for Reconsideration were sent by first class mail on January 28, 2009 to F. Cortez Bell III Esq. and Kim Kesner Esq., filed by s/ Peter F. Smith Esq. No CC.
2/5/2009	Notice, if no objections are made to the text of the transcript within 5 days after such notice, the transcript will become part of the record upon being filed in the Prothonotary's office. filed by s/ Thomas D. Snyder, RPR, Official Court Reporter. No CC
	Transcript of Proceedings, filed. Argument on Plaintiff's Petition to Halt Private Sale, held before Honorable Fredric J. Ammerman, Pres. Judge, on Nov. 19, 2008.
2/19/2009	Order, this 19th day of Feb., 2009, argument on the Plaintiff's motion for Reconsideration is rescheduled from the 19th of Feb., 2009, to the 27th day of March, 2009 at 10:00 a.m. in Courtroom 1. By the Court, /s/ Fredric J. Ammerman, Pres. Judge. CC to Attys; Smith, Bell, Kesner
4/6/2009	Order, this 3rd day of April, 2009, the Motion for Reconsideration in the nature of Post Trial Relief is GRANTED. This Court's Order of Jan. 12, 2009 is RESCINDED. The Petition to Halt Private Sale filed on Oct. 10, 2008 is GRANTED. The tax sale scheduled is halted. The Tax Claim Bureau is directed to accept payment by Smith Coal Company of all taxes, interest and costs assessed against the said interest. By The Court, /s/ Fredric J. Ammerman, Pres. Judge 1CC Attys; P. Smith, F. Bell, K. Kesner
4/13/2009	Motion for Reconsideration, filed by s/ F. Cortez Bell, III, Esquire. 4CC atty. Fredric Joseph Ammerman Bell
4/14/2009	Rule, this 14th day of April, 2009, Rule Returnable for Answer by the Petitioner and Respondent and hearing on Motion for Reconsideration to be held on the 15th of May, 2009 at 2:45 p.m. in Courtroom 1. By the Court, /s/ Fredric J. Ammerman, Pres. Judge. 4CC to Atty.
4/17/2009	Answer to Mr. Rudella's Motion For Reconsideration, filed by s/ Peter F. Smith, Esquire. 5CC Atty. Smith
	Certificate of Service, copies of the Rule Returnable of April 14, 2009 and Answer to Mr. Rudella's Motion For Reconsideration were sent by First Class mail on April 17, 2009 to F. Cortez Bell, III, Esquire, and Kim Kesner, Esquire. filed by s/ Peter F. Smith, Esquire. 5CC Atty. Smith
5/4/2009	Filing: Appeal to High Court Paid by: Bell, F. Cortez III (attorney for Rudella Fredric Joseph Ammerman Michael A. Jr.) Receipt number: 1929263 Dated: 5/4/2009 Amount: \$50.00 (Check) For: Rudella, Michael A. Jr. (defendant)
	Notice of Appeal, filed by F. Cortez Bell, III, Esquire. 9CC Atty. Bell; 1CC w/\$60.00 check to Comm. Crt.
5/5/2009	Order NOW, this 4th day of May 2009, this Court having been notified of Appeal to the Commonwealth of Court of Pennsylvania in the above-captioned matter, it is the ORDER of this Court that Michael A. Rudella, Appellant, file a concise statement on the matters complained of or said Appeal no later than twenty-one (21) days herefrom, as set forth in Rule 1925(b) of the Rule of Appellate Procedure. BY THE COURT: /s/ Fredric J. Ammerman, P. Judge. 1CC Attys: Smith, Kesner and Bell.

Date: 6/30/2009

Clearfield County Court of Common Pleas

User: BHUDSON

Time: 04:56 PM

ROA Report

Page 3 of 3

Case: 2008-01942-CD

Current Judge: Fredric Joseph Ammerman

Peter F. Smith vs. Clearfield County Tax Claim Bureau, et al

Civil Other-COUNT

Date	Judge
5/5/2009	Order NOW, this 4th day of May 2009, upon the Court's receipt of the Notice Fredric Joseph Ammerman of Appeal filed on behalf of Michael A. Rudella; it is the ORDER of this Court that hearing on the Motion for Reconsideration scheduled for May 15, 2009 at 2:45 pm be and is hereby canceled as the Appeal renders the Motion moot. BY THE COURT: /s/ Fredric J. Ammerman, P. Judge. 1CC Atty's: Smith, Kesner and Bell.
5/7/2009	Notice of Docketing Appeal, filed Commonwealth Court of Pennsylvania Docket # 843 CD 2009, Fredric Joseph Ammerman
5/26/2009	Statement of Matters Complained of on Appeal, filed by s/ F. Cortez, III, Esquire. 5CC Atty. Bell Fredric Joseph Ammerman
6/9/2009	Transcript of Proceedings-Plaintiff's Motion for Reconsideration held on March 27, 2009, filed. Fredric Joseph Ammerman
6/12/2009	Opinion, filed cert. to Atty's Smith, Kesner, Bell, Mikesell and C/A Fredric Joseph Ammerman

I hereby certify this is the a true and attested copy of the original statement filed in this case.

JUN 30 2009

Attest.



William E. Hudson
Prothonotary/
Clerk of Courts

Date: 6/29/2009
Time: 06:57 PM
Page 1 of 3

Clearfield County Court of Common Pleas

User: BHUDSON

ROA Report

Case: 2008-01942-CD

Current Judge: Fredric Joseph Ammerman

Peter F. Smith vs. Clearfield County Tax Claim Bureau, et al

Civil Other-COUNT

Date	Judge
10/10/2008	New Case Filed. No Judge
	Filing: Petition Paid by: Smith, Peter F. (plaintiff) Receipt number: 192629. No Judge Dated: 10/10/2008 Amount: \$95.00 (Check) For: Smith, Peter F. (plaintiff) 10 3CC Atty Smith.
10/13/2008	Order, this 13th day of Oct., 2008, upon consideration of the foregoing Fredric Joseph Ammerman Petition, it is Ordered: a Rule is issued upon the Respondents. The Respondents shall file answers to the Petition within 20 days of service upon 2 the Respondent. Argument and hearing shall be held on Nov. 19, 2008 at 10:30 a.m. in Courtroom 1. By The Court, /s/ Fredric J. Ammerman, Pres. judge. 3 CC Atty. Smith
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11/14/2008	Praecipe to submit Acceptance of Service, filed. Fredric Joseph Ammerman Acceptance of service on behalf of Michael A. Rudella Jr, filed by s/ F. 4 Cortez Bell III Esq. and Acceptance of Service on behalf of Clearfield County Tax Claim Bureau, file by s/ Kim C. Kesner Esq. No CC.
11/18/2008	Sheriff Return, NOW, Nov. 18th 2008 at 1:35 pm After diligent search I mak Fredric Joseph Ammerman return of NOT SERVED as to Michael A. Rudella Jr-returned per instruction 4 of plaintiff. So Answers, Chester A. Hawkins, Sheriff.
	1 Answer and New Matter of Respondent Rudella to Petition to Halt Private 13 Fredric Joseph Ammerman Sale, filed by s/ F. Cortez Bell, III, Esquire. 5CC Atty. Bell
11/19/2008	8 Petitioner's Response to Respondent Rudella's New Matter, filed by s/ Peter Fredric Joseph Ammerman F. Smith,, Esquire. 4CC to Atty 4
11/20/2008	10 Order, AND NOW, this 19th day of November, 2008, following hearing on th Fredric Joseph Ammerman Plaintiff's Petition to Halt Private Sale, Order that Petitioner and Respondent Rudella supply the Court with appropriate brief within no more than 30 days 1 from this date. The same deadline shall apply to the solicitor for the Tax Claim Bureau in the event that he would wish to submit a brief. BY THE COURT: /s/Fredric J. Ammerman, P.J. Two CC Attorneys: Smith, Kesner, Bell
1/12/2009	11 Order, this 12th day of Jan., 2009, Plaintiff's Petition to Halt Private Sale is Fredric Joseph Ammerman Denied. by The Court, /s/ Fredric J. Ammerman, Pres. Judge. 1CC Atty; Smith, Kesner, F. Bell 1
1/22/2009	12 Motion For Reconsideration, filed by s/ Peter F. Smith, Esquire. 4CC Atty, 3 Fredric Joseph Ammerman Smith Certificate of Service, a copy of the Petitioner's Motion For Reconsideration Fredric Joseph Ammerman served to Attorney F. Cortez Bell, III, and Attorney Kim C. Kesner by handing it personally to them on Jan. 22, 2009. filed by s/ Peter F. Smith, Esquire. 1 4CC Atty. Smith
1/26/2009	14 Scheduling Order, this 23rd day of Jan., 2009, Argument on Plaintiff's Motio Fredric Joseph Ammerman for Reconsideration is scheduled for Feb. 19, 2009 at 1:30 p.m. in Courtroo 1 1. by The Court, /s/ Fredric J. Ammerman, Pres. Judge. 4CC to Atty.

9/11/08 Cserv - Pt Resp to Respondent Rudella's New M

Date: 6/29/2009

Clearfield County Court of Common Pleas

User: BHUDSON

Time: 06:57 PM

ROA Report

Page 2 of 3

Case: 2008-01942-CD

Current Judge: Fredric Joseph Ammerman

Peter F. Smith vs. Clearfield County Tax Claim Bureau, et al

Civil Other-COUNT

Date	Judge
1/29/2009 15	Certificate of Service, filed. That a true and correct and certified copies of the Fredric Joseph Ammerman Scheduling Order entered and Motion for Reconsideration were sent by first class mail on January 28, 2009 to F. Cortez Bell III Esq. and Kim Kesner Esq., filed by s/ Peter F. Smith Esq. No CC.
2/5/2009 16	Notice, if no objections are made to the text of the transcript within 5 days after such notice, the transcript will become part of the record upon being filed in the Prothonotary's office. filed by s/ Thomas D. Snyder, RPR, Official Court Reporter. No CC
17	Transcript of Proceedings, filed. Argument on Plaintiff's Petition to Halt Private Sale, held before Honorable Fredric J. Ammerman, Pres. Judge, on 3/10 Nov. 19, 2008.
2/19/2009 18	Order, this 19th day of Feb., 2009, argument on the Plaintiff's motion for Reconsideration is rescheduled from the 19th of Feb., 2009, to the 27th day of March, 2009 at 10:00 a.m. in Courtroom 1. By the Court, /s/ Fredric J. Ammerman, Pres. Judge. CC to Attys; Smith, Bell, Kesner
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4/13/2009 20	Motion for Reconsideration, filed by s/ F. Cortez Bell, III, Esquire. 4CC atty. Fredric Joseph Ammerman
4/14/2009 21	Rule, this 14th day of April, 2009, Rule Returnable for Answer by the Petitioner and Respondent and hearing on Motion for Reconsideration to be held on the 15th of May, 2009 at 2:45 p.m. in Courtroom 1. By the Court, /s/ Fredric J. Ammerman, Pres. Judge. 4CC to Atty.
4/17/2009 22	Answer to Mr. Rudella's Motion For Reconsideration, filed by s/ Peter F. Smith, Esquire. 5CC Atty. Smith Fredric Joseph Ammerman
	Certificate of Service, copies of the Rule Returnable of April 14, 2009 and Answer to Mr. Rudella's Motion For Reconsideration were sent by First Class mail on April 17, 2009 to F. Cortez Bell, III, Esquire, and Kim Kesner, Esquire. filed by s/ Peter F. Smith, Esquire. 5CC Atty. Smith
5/4/2009 24	Filing: Appeal to High Court Paid by: Bell, F. Cortez III (attorney for Rudella Fredric Joseph Ammerman Michael A. Jr.) Receipt number: 1929263 Dated: 5/4/2009 Amount: \$50.00 (Check) For: Rudella, Michael A. Jr. (defendant) 6
	Notice of Appeal, filed by F. Cortez Bell, III, Esquire. 9CC Atty. Bell; 1CC w/\$60.00 check to Comm. Crt. Fredric Joseph Ammerman
5/5/2009 25	Order NOW, this 4th day of May 2009, this Court having been notified of Appeal to the Commonwealth of Court of Pennsylvania in the above-captioned matter, it is the ORDER of this Court that Michael A. Rudella, Appellant, file a concise statement on the matters complained of or said Appeal no later than twenty-one (21) days herefrom, as set forth in Rule 1925(b) of the Rule of Appellate Procedure. BY THE COURT: /s/ Fredric J. Ammerman, P. Judge. 1CC Attys: Smith, Kesner and Bell.

Date: 6/29/2009

Time: 06:57 PM

Page 3 of 3

Clearfield County Court of Common Pleas

User: BHUDSON

ROA Report

Case: 2008-01942-CD

Current Judge: Fredric Joseph Ammerman

Peter F. Smith vs. Clearfield County Tax Claim Bureau, et al

Civil Other-COUNT

Date	Judge
5/5/2009	Order NOW, this 4th day of May 2009, upon the Court's receipt of the Notice Fredric Joseph Ammerman of Appeal filed on behalf of Michael A. Rudella; it is the ORDER of this Court that hearing on the Motion for Reconsideration scheduled for May 15, 2009 at 2:45 pm be and is hereby canceled as the Appeal renders the Motion moot. BY THE COURT: /s/ Fredric J. Ammerman, P. Judge. 1CC Atty's: Smith, Kesner and Bell. <i>26</i>
5/7/2009	Notice of Docketing Appeal, filed Commonwealth Court of Pennsylvania Docket # 843 CD 2009, <i>27</i> Fredric Joseph Ammerman
5/26/2009	Statement of Matters Complained of on Appeal, filed by s/ F. Cortez, III, Esquire. 5CC Atty. Bell <i>28</i> Fredric Joseph Ammerman
6/9/2009	Transcript of Proceedings-Plaintiff's Motion for Reconsideration held on <i>29</i> March 27, 2009, filed. <i>30</i> Fredric Joseph Ammerman
6/12/2009	Opinion, filed cert. to Atty's Smith, Kesner, Bell, Mikesell and C/A <i>3</i> Fredric Joseph Ammerman