

08-2187-CD  
Crown Comm. Vs Clfd County Assess.

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION INC.,

CIVIL ACTION - LAW

Appellant,

NO. 08-2187-CD

vs.

CLEARFIELD COUNTY BOARD OF  
ASSESSMENT APPEALS,

TAX ASSESSMENT APPEAL

Appellee,

APPEAL FROM DECISION OF BOARD  
OF ASSESSMENT APPEALS

vs.

CLEARFIELD COUNTY, WOODWARD  
TOWNSHIP and MOSHANNON VALLEY  
SCHOOL DISTRICT,

Filed on behalf of Appellant,  
Crown Communication Inc.

Interested Parties.

Counsel of Record for this Party:

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

Dated: November 12, 2008

**FILED** Aug 20: 95.00  
m 12:41 100 Atty  
NOV 13 2008  
William A. Shaw  
Prothonotary/Clerk of Courts

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

|                               |   |                |
|-------------------------------|---|----------------|
| CROWN COMMUNICATION INC.,     | ) | CIVIL DIVISION |
| Appellant,                    | ) |                |
|                               | ) | NO. _____      |
| vs.                           | ) |                |
|                               | ) |                |
| CLEARFIELD COUNTY BOARD OF    | ) |                |
| ASSESSMENT APPEALS,           | ) |                |
| Appellee,                     | ) |                |
| vs.                           | ) |                |
|                               | ) |                |
| CLEARFIELD COUNTY, WOODWARD   | ) |                |
| TOWNSHIP and MOSHANNON VALLEY | ) |                |
| SCHOOL DISTRICT,              | ) |                |
| Interested Parties.           | ) |                |

NOTICE

AN APPEAL FROM DECISION OF BOARD OF ASSESSMENT APPEALS, 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 PROCEED 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 & Market Streets  
Clearfield, PA 16830  
(814) 765-2641, Ext. 50-51

BY THE COURT:

\_\_\_\_\_, J.

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

|                               |   |                |
|-------------------------------|---|----------------|
| CROWN COMMUNICATION INC.,     | ) | CIVIL DIVISION |
|                               | ) |                |
| Appellant,                    | ) | NO. _____      |
|                               | ) |                |
| vs.                           | ) |                |
|                               | ) |                |
| CLEARFIELD COUNTY BOARD OF    | ) |                |
| ASSESSMENT APPEALS,           | ) |                |
|                               | ) |                |
| Appellee,                     | ) |                |
|                               | ) |                |
| vs.                           | ) |                |
|                               | ) |                |
| CLEARFIELD COUNTY, WOODWARD   | ) |                |
| TOWNSHIP and MOSHANNON VALLEY | ) |                |
| SCHOOL DISTRICT,              | ) |                |
|                               | ) |                |
| Interested Parties.           | ) |                |

APPEAL FROM DECISION OF BOARD OF ASSESSMENT APPEALS

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

1. William and Geraldine Bowman are the owners of property situate in Woodward Township, Clearfield County, Pennsylvania (the "Original Property"). The Original Property is identified as Map Number 130.0-M14-000-00019 in the Clearfield County Assessment records.

2. William and Geraldine Bowman lease land to Crown upon which Crown placed on the Original Property a telecommunication tower and related structures and equipment.

3. As a result of the lease, the Board created a separate parcel for the improvement component of the tower identified as Map Number 130.0-M14-000-00019-DW-01, Control No. 130.0-96523 ("Tower Parcel") in the Clearfield County Assessment records. The assessment for the land component of the tower remains with the assessment for the Original Property.

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

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

6. Crown has an equitable interest in the Tower Parcel pursuant to a lease with Wendell and Anna Snyder and has a right to challenge the assessment.

7. The County of Clearfield, Woodward Township and the Moshannon Valley School District are the taxing bodies interested in the taxable status of the Property.

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

9. As of August 1, 2008, the Property was described for the 2009 tax year on the official records of Clearfield County as follows:

| <u>Description</u> | <u>Assessment</u> |
|--------------------|-------------------|
| Land               | \$0               |
| Building           | \$44,225          |
| Total              | \$44,225          |

10. On August 29, 2008, Crown duly appealed the 2009 assessment to the Board for regress and reduction of said assessment. A copy of said Declaration of Intention to Appeal is attached hereto as Exhibit "A."

11. A hearing was held October 13, 2008, before the Board concerning the appeal of the Tower Parcel. Following the hearing, the Board sustained the assessment on the Tower Parcel for the year 2009 by issuing a Decision Letter (the "Decision"), dated October 14, 2008. A copy of the Decision is attached hereto as Exhibit "B."

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

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

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

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

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

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


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

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

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

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

Respectfully submitted,

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

Dated: November 12, 2008

*Attorneys for Appellant, Crown  
Communication Inc.*

Site 806441

All Questions Must  
Be Answered To  
Qualify For Hearing

DECLARATION OF INTENTION TO APPEAL

ASSESSMENT APPEAL

Clearfield County Board of Assessment Appeals

FOR 20 09

230 E Market St Suite 117 Clearfield PA 16830

Under the provisions of law, any person aggrieved by any assessment desiring to appeal shall file a statement, in writing, with the Board of Assessment Appeals. Such statement shall designate the assessment appealed from and the address to which the Board shall mail notice of when and where to appear for a hearing. NO APPEAL SHALL BE HEARD BY THE BOARD UNLESS APPELLANT SHALL FIRST HAVE FILED THE APPEAL AND REQUIRED DOCUMENTS AS SET FORTH BY LAW.

Phone (814) 765-2641 Ext. 5997

(\* Includes taxing districts

RECORD OWNER(S) NAME: Crown Communication Inc.

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

EMAIL ADDRESS:

PROPERTY SUBJECT OF APPEAL:

| ASSESSOR'S TAX MAP IDENTIFICATION | Number   |     | Street  |        | Woodward Township |             | BOROUGH/TOWNSHIP |
|-----------------------------------|----------|-----|---------|--------|-------------------|-------------|------------------|
|                                   | DISTRICT | MAP | SUB-MAP | PARCEL | SUB PLOT          | SUB PLOT II |                  |
|                                   | 130.0    | M14 | 000     | 00019  | DW                | 01          | 1300-96523       |

ASSESSMENT APPEAL \$44,225

OPINION OF VALUE OF THIS PROPERTY To be determined

DATE PURCHASED N/A

PURCHASE PRICE N/A

AMOUNT OF FIRE INSURANCE Not reflective of market value

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

CURRENT USE OF PROPERTY: Telecommunications Tower

TOTAL ACREAGE: N/A

TOTAL ACRES OF TILLABLE LAND: N/A

TOTAL ACRES OF WOODLAND: N/A

TOTAL ACRES OF WASTELAND: N/A

#1 RESIDENCE: Number of Stories Total Rooms Bedrooms Family Room Full Baths Half Baths Basement Garage(Cars) Carport Fireplace Central Air  
#2 RESIDENCE: Number of Stories Total Rooms Bedrooms Family Room Full Baths Half Baths Basement Garage(Cars) Carport Fireplace Central Air  
OUT BUILDINGS:

DESCRIPTION/USE

SIZE

#1

#2

#3

#4

#5

#6

#7

OTHER:

RECEIVED

AUG 28 2009

RECEIVED

AUG 28 2009

CERTIFICATE OF APPEAL

I/We hereby declare my/our intention to appeal from the assessed valuation of the property described above and do hereby verify that the statements made in this appeal are true and correct. I understand that false statements herein are made subject to the penalties of 18 Pa. CS Section 4904, relating to unsworn falsification to authorities.

SIGNED: Thomas A. Bone  
V. P. Fee  
Owner(s) of Record

DATE: 8-27-09  
PHONE (H): (Home) N/A

EXHIBIT

12-454-5000

ALL NOTICE OF PROCEEDINGS WILL BE MAILED TO:  
NAME: Dusty Elias Kirk, Esquire

ADDRESS: Pepper Hamilton LLP  
500 Grant Street, 50th Floor, Pittsburgh, PA 15219

AND SUCH OTHER AS IDENTIFIED BELOW:





**Clearfield County Assessment Office**  
**BOARD OF ASSESSMENT APPEALS**



**230 EAST MARKET STREET**  
**SUITE 117**

**Clearfield, Pennsylvania 16830**

**TELEPHONE (814) 765-2641**

**FAX (814) 765-2640**

**Email: cctax@clearfieldco.org**

Crown Communication, Inc.

4017 Washington Rd

McMurry PA 15317

**NOTICE OF BOARD ACTION ON APPEALS**  
**PROM 2009 REAL ESTATE ASSESSMENT**

|                                  |   |                           |
|----------------------------------|---|---------------------------|
| Appellant Name                   | : | Crown Communication, Inc. |
| Person Appearing                 | : | Sean Delaney & Greg Kruk  |
| Location                         | : | See Attached Sheet        |
| Map #                            | : | See Attached Sheet        |
| Property Identification          | : | See Attached Sheet        |
| Original 2009 market valuation   | : | See Attached Sheet        |
| Original 2009 assessed valuation | : | See Attached Sheet        |
| Date of appeal hearing           | : | October 13, 2008          |

Dear Property Owner:

The Clearfield County Board of Assessment Appeals, having considered your appeal, has made an Order with reference to your 2009 real estate assessment as follows:

|               |  |
|---------------|--|
| Original 2009 | Market value affirmed, without change.   |
| Original 2009 | Assessed value affirmed, without change. |

Dated: October 14, 2008

Sincerely,

Clearfield County Board of  
Assessment Appeals

Jack Green

Maggie Blume

Chris Bohley

EXHIBIT

B

## Clearfield County Assessment Office



230 EAST MARKET STREET  
SUITE 117  
Clearfield, Pennsylvania 16830  
FAX (814) 765-2640

October 14, 2008

RE: Appeal for Crown Communication, Inc.

|   |   |
|---|---|
| District: Bell Township<br>Map #102.0-D12-000-00051-DW-01<br>Control #102.0-49532     | 2009 Market Value \$207,500 affirmed, without change.<br>2009 Assessed Value \$51,875 affirmed, without change. |
| District: Cooper Township<br>Map #110.0-R09-000-00104-DW-01<br>Control #110.0-49752   | 2009 Market Value \$228,500 affirmed, without change.<br>2009 Assessed Value \$57,125 affirmed, without change. |
| District: Lawrence Township<br>Map #123.0-J07-000-00491-DW-01<br>Control #123.0-96792 | 2009 Market Value \$187,600 affirmed, without change.<br>2009 Assessed Value \$46,900 affirmed, without change. |
| District: Lawrence Township<br>Map #123.0-J08-000-00257-DW-01<br>Control #123.0-96690 | 2009 Market Value \$227,300 affirmed, without change.<br>2009 Assessed Value \$56,825 affirmed, without change. |
| District: Penn Township<br>Map #125.0-Q11-000-00015-DW-01<br>Control #125.0-85516     | 2009 Market Value \$294,000 affirmed, without change.<br>2009 Assessed Value \$73,500 affirmed, without change. |
| District: Sandy Township<br>Map #128.0-D03-000-00001-DW-01<br>Control #128.0-97284    | 2009 Market Value \$230,100 affirmed, without change.<br>2009 Assessed Value \$37,525 affirmed, without change. |
| District: Union Township<br>Map #129.0-F05-000-00013-DW-01<br>Control #129.0-96458    | 2009 Market Value \$221,500 affirmed, without change.<br>2009 Assessed Value \$55,375 affirmed, without change. |
| District: Woodward Township<br>Map #130.0-M14-000-00019-DW-01<br>Control #130.0-96523 | 2009 Market Value \$176,900 affirmed, without change.<br>2009 Assessed Value \$44,225 affirmed, without change. |

VERIFICATION

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

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

Executed on this 11<sup>th</sup> day of November, 2008.

Thomas D. Bone

CERTIFICATE OF SERVICE

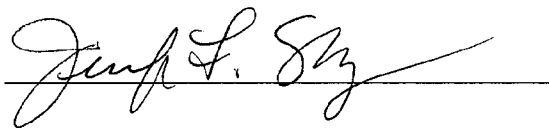
I hereby certify that a true and correct copy of the within Appeal from Decision of Board of Assessment Appeals has been served upon the following parties by first class mail, postage prepaid on this 12<sup>th</sup> day of November, 2008.

Kim C. Kesner, Esquire  
Solicitor, Clearfield County and Board of  
Property Assessments, and  
Solicitor, Woodward Township  
212 South Second Street  
Clearfield, PA 16830

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

Girard Kasubick, Esquire  
Solicitor, Woodward Township  
611 Brisbin Street  
Houtzdale, PA 16651

Scott Etter, Esquire  
Solicitor, Moshannon Valley School District  
Miller, Kistler, Campbell, Miller, Williams &  
Benson  
720 S. Atherton Street  
State College, PA 16801

A handwritten signature in cursive script, appearing to read "Joseph L. Sly", is written over a horizontal line.

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION INC.,

CIVIL DIVISION

Appellant,

NO. 08-2187-CD

vs.

CLEARFIELD COUNTY BOARD OF  
ASSESSMENT APPEALS,

Appellee,

vs.

CLEARFIELD COUNTY, WOODWARD  
TOWNSHIP and MOSHANNON VALLEY  
SCHOOL DISTRICT,

Interested Parties.

**FILED**

04:00 PM  
NOV 14 2008

William A. Shaw  
Prothonotary/Clerk of Courts

ICC Atty Di Paolo

ORDER

AND NOW, this 14<sup>th</sup> day of November, 2008, upon

consideration of the foregoing petition, it is hereby ordered that:

(1) a rule is issued upon the respondent to show why the petitioner is not entitled to the relief requested;

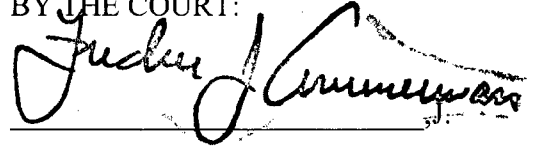
(2) the respondent shall file an answer to the petition within 20 days of service upon the respondent;

(3) the petition shall be decided under Pa.R.C.P. No. 206.7;

(4) for record purposes only, a pretrial conference/conciliation on this real estate assessment appeal is scheduled to take place on January 7, 2009, at 2:00 a.m./p.m. at Judges Chambers; and

(5) notice of the entry of this order shall be provided to all parties by the  
petitioner.

BY THE COURT:

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

IN THE COURT OF COMMON PLEAS OF  
CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION INC.,  
Appellant,

Vs.

CLEARFIELD COUNTY BOARD OF  
ASSESSMENT APPEALS,

Appellee,

Vs.

CLEARFIELD COUNTY, WOODWARD  
TOWNSHIP and MOSHANNON VALLEY  
SCHOOL DISTRICT,

Interested Parties,

No. 08-2187-CD

STATUTORY APPEAL:  
TAX ASSESSMENT

Type of Pleading:

**ANSWER OF CLEARFIELD  
COUNTY BOARD OF  
ASSESSMENT APPEALS**

Filed on Behalf of:  
APPELLEE

Counsel of Record for This Party:

Kim C. Kesner, Esquire  
Supreme Court No. 28307  
212 South Second Street  
Clearfield, PA 16830  
(814) 765-1706

Other Counsel of Record:

Dusty Elias Kirk, Esquire  
Sharon F. DiPaolo, Esquire  
One Mellon Center  
500 Grant Street, 50<sup>th</sup> Floor  
Pittsburgh, PA 15219-2502  
(412) 454-5000

Girard Kasubick, Esquire  
Solicitor, Woodward Township  
611 Brisbin Street  
Houtzdale, PA 16651

Scott Etter, Esquire  
Solicitor, Moshannon Vly School  
720 S. Atherton Street  
State College, PA 16801

**FILED**  
DEC 04 2008

William A. Shaw  
Prothonotary/Clerk of Courts

IN THE COURT OF COMMON PLEAS OF  
CLEARFIELD COUNTY, PENNSYLVANIA

|                               |   |                |
|-------------------------------|---|----------------|
| CROWN COMMUNICATION INC.,     | : | No. 08-2187-CD |
| Appellant,                    | : |                |
|                               | : |                |
| Vs.                           | : |                |
|                               | : |                |
| CLEARFIELD COUNTY BOARD OF    | : |                |
| ASSESSMENT APPEALS,           | : |                |
| Appellee,                     | : |                |
|                               | : |                |
| Vs.                           | : |                |
|                               | : |                |
| CLEARFIELD COUNTY, WOODWARD   | : |                |
| TOWNSHIP and MOSHANNON VALLEY | : |                |
| SCHOOL DISTRICT,              | : |                |
| Interested Parties,           | : |                |

**ANSWER OF CLEARFIELD COUNTY  
BOARD OF ASSESSMENT APPEALS**

AND NOW, comes Appellee, Clearfield County Board of Assessment Appeals ("County") by Kim C. Kesner, Esquire, Solicitor of Clearfield County, and files this Answer in accordance with this Court's Order of November 14, 2008:

1. Admitted.
2. After a reasonable investigation, County is without sufficient knowledge or information to form a belief as to the truth of the averments contained in paragraph 2 of Appellants Petition. Proof thereof is demanded.
3. It is admitted that the subject of this appeal is a communication tower assessed to Appellant identified by Clearfield County Assessment Map No. 130.0-M14-000-00019-DW-01. Paragraph 3 also contains contentions and conclusions of law to which no responses are required.



4. The averments contained in paragraph 4 constitute contentions or conclusions of law to which no responses are required. To the extent that responses are required and are relevant, it is specifically denied that Appellant is improperly assessed.

5. The averments contained in paragraph 5 constitute contentions or conclusions of law to which no responses are required. To the extent that responses are required and are relevant, it is specifically denied that Appellant is improperly assessed.

6. The averments contained in paragraph 4 constitute contentions or conclusions of law to which no responses are required.

7. Admitted.

8. Admitted.

9. Admitted.

10. Admitted.

11. Admitted.

12. Admitted.

13. The averments contained in paragraph 4 constitute contentions or conclusions of law to which no responses are required. To the extent that responses are required and are relevant, it is specifically denied that:

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

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

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

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

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

f. There is a duplicate assessment.

### **OBJECTION**

1. The County objects to any requirement in this proceeding that it be required to file an answer or that it be bound to any answer filed under Pa. R.C.P. 206.7.

2. This is a Statutory Appeal proceeding to which the Pennsylvania Rules of Civil Procedure do not apply.

3. This Court has not adopted any Local Rules governing Statutory Appeals allowing an Appellant to compel an answer to an appeal petition.

4. The Fourth to Eighth Class County Assessment Law provides for a hearing upon the filing of an appeal, but does not specify any pre-hearing procedures, such as a requirement that an Appellee file an answer to an appeal petition.

5. By filing an Answer in strict accordance with this Courts Order of November 14, 2008, the County is not consenting to proceeding under Pa. R.C. P. 206.7.

WHEREFORE, the County respectfully requests, upon hearing, that the County's assessment be affirmed.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Kim C. Kesner', written over a horizontal line.

Kim C. Kesner, Esquire  
Counsel for Clearfield County

IN THE COURT OF COMMON PLEAS OF  
CLEARFIELD COUNTY, PENNSYLVANIA

|                               |   |                |
|-------------------------------|---|----------------|
| CROWN COMMUNICATION INC.,     | : | No. 08-2187-CD |
| Appellant,                    | : |                |
|                               | : |                |
| Vs.                           | : |                |
|                               | : |                |
| CLEARFIELD COUNTY BOARD OF    | : |                |
| ASSESSMENT APPEALS,           | : |                |
| Appellee,                     | : |                |
|                               | : |                |
| Vs.                           | : |                |
|                               | : |                |
| CLEARFIELD COUNTY, WOODWARD   | : |                |
| TOWNSHIP and MOSHANNON VALLEY | : |                |
| SCHOOL DISTRICT,              | : |                |
| Interested Parties,           | : |                |

**CERTIFICATE OF SERVICE**


I do hereby certify that on the 4<sup>th</sup> day of December, 2008, I served a true and correct copy of the within Answer of Clearfield County Board of Assessment Appeals by first class mail, postage prepaid, on the following:

Dusty Elias Kirk, Esquire  
Sharon F. DiPaolo, Esquire  
One Mellon Center  
500 Grant Street, 50<sup>th</sup> Floor  
Pittsburgh, PA 15219-2502

Girard Kasubick, Esquire  
Solicitor, Woodward Township  
611 Brisbin Street  
Houtzdale, PA 16651

Scott Etter, Esquire  
Solicitor, Moshannon Valley School District  
720 S. Atherton Street  
State College, PA 16801

12-4-08  
Date

  
\_\_\_\_\_  
Kim C. Kesner, Esquire

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION, INC.,

Appellant,

vs.

CLEARFIELD COUNTY BOARD OF  
ASSESSMENT APPEALS,

Appellee,

vs.

CLEARFIELD COUNTY, WOODWARD  
TOWNSHIP and MOSHANNON  
VALLEY SCHOOL DISTRICT,

Interested Parties.

CIVIL ACTION – LAW

NO. 08-2187-CD

AFFIDAVIT OF SERVICE

Filed on Behalf of Appellant,  
Crown Communication, Inc.

Counsel of Record for This Party:

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

*S*  
**FILED** *NOCC*  
*m 10:54 AM*  
**DEC 10 2008**  
*UN*  
William A. Shaw  
Prothonotary/Clerk of Courts

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA  
CROWN COMMUNICATION, INC.,

CIVIL ACTION - LAW

Appellant,

NO. 08-2187-CD

vs.

CLEARFIELD COUNTY BOARD OF  
ASSESSMENT APPEALS,

Appellee,

vs.

CLEARFIELD COUNTY, WOODWARD  
TOWNSHIP and MOSHANNON  
VALLEY SCHOOL DISTRICT,

Interested Parties.

AFFIDAVIT OF SERVICE


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

1. I am over eighteen years of age.
2. On the 21st day of November, 2008, I served the following parties with a copy of the Appeal from Decision of Board of Assessment Appeals and Order filed in the above-captioned matter via certified mail (see Exhibit "A") at their respective addresses:

- a. Clearfield County Board of Assessment Appeals  
230 East Market Street  
Suite 117  
Clearfield, PA 16830
- b. Kim C. Kesner, Esquire  
Solicitor, Clearfield County and Board of Property Assessments  
212 South Second Street  
Clearfield, PA 16830

- c. Girird Kasubick, Esquire  
Solicitor, Woodward Township  
611 Brisbin Street  
Houtzdale, PA 16651
- d. Scott Etter, Esquire  
Solicitor, Moshannon Valley School District  
Miller, Kistler, Campbell, Miller, Williams & Benson  
720 S. Atherton Street  
State College, PA 16801

Respectfully submitted,

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

Dated: December 8, 2008

Attorneys for Appellant,  
Crown Communication, Inc.

## SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:  
Kim C. Kesner, Esquire  
Solicitor, Clearfield County,  
Board of Property Assessments,  
Pine Township, Union Township  
& Cooper Township  
212 South Second Street  
Clearfield, PA 16830

2. Article Number  
(Transfer from service label) 7008 0150 0002 7852 2537

PS Form 3811, February 2004

Domestic Return Receipt

102595-02-M-154

## COMPLETE THIS SECTION ON DELIVERY

|   |   |  |
|---|---|--|
| A. Signature<br><i>X Kim C. Kesner</i>  |   | <input type="checkbox"/> Agent<br><input type="checkbox"/> Addressee |
| B. Received by (Printed Name)<br><i>Kim C. Kesner</i>   | C. Date of Delivery<br><i>NOV 24 2008</i> |  |
| D. Is delivery address different from item 1? <input type="checkbox"/> Yes<br>If YES, enter delivery address below: <input type="checkbox"/> No   |   |  |
| 3. Service Type<br><input type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail<br><input type="checkbox"/> Registered <input checked="" type="checkbox"/> Return Receipt for Merchandise<br><input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D. |   |  |
| 4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes  |   |  |

CERTIFIED MAIL<sup>TM</sup> RECEIPT  
(Domestic Mail Only, No Insurance Coverage)For delivery information visit our website at [www.usps.gov](http://www.usps.gov)

## OFFICIAL USE

|   |         |
|---|---------|
| Postage   | \$ 4.80 |
| Certified Fee                                     | 2.70    |
| Return Receipt Fee<br>(Endorsement Required)      | 2.20    |
| Restricted Delivery Fee<br>(Endorsement Required) |         |
| Total Postage & Fees                              | \$ 9.70 |

Sent To

Street, Apt. No.  
or PO Box No.  
City, State, ZIP

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

PS Form

## SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:  
Clearfield County Board of  
Assessment Appeals  
230 East Market Street  
Suite 117  
Clearfield PA 16830

7008 0150 0002 7852 2643

PS Form 3811, February 2004

Domestic Return Receipt

102595-02-M-1540

## COMPLETE THIS SECTION ON DELIVERY

|  |   |  |
|--|---|--|
| A. Signature<br><i>X Jean Orr</i>  |   | <input type="checkbox"/> Agent<br><input type="checkbox"/> Addressee |
| B. Received by (Printed Name)<br><i>JEAN ORR</i>   | C. Date of Delivery<br><i>NOV 24 2008</i> |  |
| D. Is delivery address different from item 1? <input type="checkbox"/> Yes<br>If YES, enter delivery address below: <input type="checkbox"/> No  |   |  |
| 3. Service Type<br><input checked="" type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail<br><input type="checkbox"/> Registered <input checked="" type="checkbox"/> Return Receipt for Merchandise<br><input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D. |   |  |
| 4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes   |   |  |

U.S. Postal Service<sup>TM</sup>  
CERTIFIED MAIL<sup>TM</sup> RECEIPT  
(Domestic Mail Only, No Insurance Coverage)For delivery information visit our website at [www.usps.gov](http://www.usps.gov)

## OFFICIAL USE

|   |         |
|---|---------|
| Postage   | \$ 4.80 |
| Certified Fee                                     | 2.70    |
| Return Receipt Fee<br>(Endorsement Required)      | 2.20    |
| Restricted Delivery Fee<br>(Endorsement Required) |         |
| Total Postage & Fees                              | \$ 9.70 |

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

PS Form 3800, August 2003

See Reverse

## SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:  
Girard Kasubick, Esquire  
Solicitor, Woodward Township  
611 Brisbin Street  
Houtzdale, PA 16651

2. Article Number  
(Transfer from service label) 7008 0150 0002 7852 2568

PS Form 3811, February 2004

Domestic Return Receipt

## COMPLETE THIS SECTION ON DELIVERY

|   |                                     |  |
|---|-------------------------------------|--|
| A. Signature<br><i>X Shelby Polinski</i>  |                                     | <input type="checkbox"/> Agent<br><input type="checkbox"/> Addressee |
| B. Received by (Printed Name)<br><i>Shelby Polinski</i>   | C. Date of Delivery<br><i>11-24</i> |  |
| D. Is delivery address different from item 1? <input type="checkbox"/> Yes<br>If YES, enter delivery address below: <input type="checkbox"/> No<br><i>611 Brisbin St.<br/>Houtzdale, PA 16651</i>   |                                     |  |
| 3. Service Type<br><input type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail<br><input type="checkbox"/> Registered <input checked="" type="checkbox"/> Return Receipt for Merchandise<br><input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D. |                                     |  |
| 4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes  |                                     |  |

U.S. Postal Service<sup>TM</sup>  
CERTIFIED MAIL<sup>TM</sup> RECEIPT  
(Domestic Mail Only, No Insurance Coverage)For delivery information visit our website at [www.usps.gov](http://www.usps.gov)

## OFFICIAL USE

|   |         |
|---|---------|
| Postage   | \$ 1.34 |
| Certified Fee                                     | 2.70    |
| Return Receipt Fee<br>(Endorsement Required)      | 2.20    |
| Restricted Delivery Fee<br>(Endorsement Required) |         |
| Total Postage & Fees                              | \$ 6.24 |

Sent To

Street, Apt. No.  
or PO Box No.  
City, State, ZIP

Girard Kasubick, Esquire  
Solicitor, Woodward Township  
611 Brisbin Street  
Houtzdale, PA 16651

EXHIBIT

"A"



**SENDER: COMPLETE THIS SECTION**

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

**1. Article Addressed to:**

Scott Etter, Esquire  
Solicitor, Moshannon Valley Sch. Dist.  
Miller, Kistler, Campbell, Miller, Williams &  
Benson  
720 S. Atherton Street  
State College, PA 16801

**COMPLETE THIS SECTION ON DELIVERY**
**A. Signature**

*Kera L Walk*

☒ Agent  
☐ Addressee

**B. Received by (Printed Name)**

*Kera L Walk*

**C. Date of Delivery**

*11/24/08*

**D. Is delivery address different from item 1?**

If YES, enter delivery address below:

☐ Yes  
☒ No

**3. Service Type**

☐ Certified Mail ☐ Express Mail  
☐ Registered ☒ Return Receipt for Merchandise  
☐ Insured Mail ☐ C.O.D.

**4. Restricted Delivery? (Extra Fee)**

☐ Yes

**2. Article Number**  
(Transfer from service label)

7008 0150 0002 7852 2629

PS Form 3811, February 2004

Domestic Return Receipt

102595-02-M-1540

**U.S. Postal Service™**

**CERTIFIED MAIL™ RECEIPT**

(Domestic Mail Only; No Insurance Coverage Provided)

For delivery information visit our website at [www.usps.com](http://www.usps.com)

**OFFICIAL USE**

Postage \$ *1.34*

Certified Fee *2.70*

Return Receipt Fee  
(Endorsement Required) *2.20*

Restricted Delivery Fee  
(Endorsement Required)

Total Postage & Fees \$ *6.24*

Postmark  
Here

*J. Shucro  
Clearfield -09*

Sent To

Street, Apt. No.  
or PO Box No.

City, State, ZIP

PS Form 3800

Scott Etter, Esquire  
Solicitor, Moshannon Valley Sch. Dist.  
Miller, Kistler, Campbell, Miller, Williams &  
Benson  
720 S. Atherton Street  
State College, PA 16801

7008 0150 0002 7852 2629

CERTIFICATE OF SERVICE

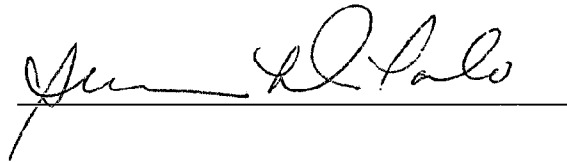
I hereby certify that a true and correct copy of the within Affidavit of Service was served upon the following parties by regular mail, on this 8<sup>th</sup> day of December, 2008:

Kim C. Kesner, Esquire  
Solicitor, Clearfield County and Board of  
Property Assessments  
212 South Second Street  
Clearfield, PA 16830

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

Girird Kasubick, Esquire  
Solicitor, Woodward Township  
611 Brisbin Street  
Houtzdale, PA 16651

Scott Etter, Esquire  
Solicitor, Moshannon Valley School District  
Miller, Kistler, Campbell, Miller, Williams &  
Benson  
720 S. Atherton Street  
State College, PA 16801

  
\_\_\_\_\_

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA  
CROWN COMMUNICATION, INC.,

CIVIL ACTION – LAW

Appellant,

NO. 08-2187-CD

vs.

CLEARFIELD COUNTY BOARD OF  
ASSESSMENT APPEALS,

**SUBSTITUTION OF COUNSEL**

Appellee,

Filed on behalf of Appellant,  
Crown Communication, Inc.

vs.

Counsel of Record for This Party:

CLEARFIELD COUNTY, WOODWARD  
TOWNSHIP and MOSHANNON  
VALLEY SCHOOL DISTRICT,

Dusty Elias Kirk, Esquire

PA ID No. 30702

Sharon F. DiPaolo, Esquire

PA ID No. 74520

Jeffrey G. Wilhelm, Esquire

PA ID No. 201935

Sean P. Delaney, Esquire

PA ID No. 85996

Reed Smith LLP

Firm No. 234

Reed Smith Centre, 225 Fifth Avenue

Pittsburgh, PA 15222-2716

Telephone: +1 412 288 3131

Interested Parties.

FILED NO  
JUL 01 2010 CC  
William A. Shaw  
Prothonotary/Clerk of Courts

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA  
CROWN COMMUNICATION, INC.,

CIVIL ACTION – LAW

Appellant,

NO. 08-2187-CD

vs.

CLEARFIELD COUNTY BOARD OF  
ASSESSMENT APPEALS,

Appellee,

vs.

CLEARFIELD COUNTY, WOODWARD  
TOWNSHIP and MOSHANNON  
VALLEY SCHOOL DISTRICT,

Interested Parties.

**SUBSTITUTION OF COUNSEL**

Pursuant to Pa. R. Civ. P. 1012(b)(2), please withdraw the law firm of Pepper  
Hamilton LLP as counsel of record for Appellant and substitute the law firm of Reed Smith LLP  
as counsel of record for Appellant.

Counsel of record below hereby certify that this change is not intended to, nor will it, delay this proceeding to the best of our knowledge, information, and belief.

DATED this 29<sup>th</sup> day of June, 2010.



---

Dusty Elias Kirk

PA ID No. 30702

Sharon F. DiPaolo

PA ID No. 74520

Jeffrey G. Wilhelm

PA ID No. 201935

Sean P. Delaney

PA ID No. 85996

Reed Smith LLP

Firm No. 234

Reed Smith Centre, 225 Fifth Avenue

Pittsburgh, PA 15222-2716

Telephone: +1 412 288 3131

*Counsel for Crown Communication, Inc.*

**CERTIFICATE OF SERVICE**

I hereby certify that I caused to be served a true and correct copy of the foregoing Substitution of Counsel and all accompanying papers this 29<sup>th</sup> day of June 2010 by mailing same via First Class U.S. Mail, postage prepaid, upon the following counsel of record:

Kim C. Kesner, Esquire  
Solicitor, Clearfield County and Board of  
Property Assessments  
212 South Second Street  
Clearfield, PA 16830

Girid Kasubick, Esquire  
Solicitor, Woodward Township  
611 Brisbin Street  
Houtzdale, PA 16651

Scott Etter, Esquire  
Solicitor, Moshannon Valley School District  
Miller, Kistler, Campbell, Miller, Williams &  
Benson  
720 S. Atherton Street  
State College, PA 16801

REED SMITH LLP

By:   
Attorney for Appellant

FILED

FEB 23 2012

William A. Shaw  
Prothonotary/Clerk of Courts

3 Cmt to Atty

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION, INC.,

CIVIL ACTION – LAW

Appellant,

NO. 08-2187-CD

vs.

CLEARFIELD COUNTY BOARD OF  
ASSESSMENT APPEALS,

**STIPULATION AND ORDER**

Appellee,

Filed on Behalf of Appellant,  
Crown Communication, Inc.

vs.

CLEARFIELD COUNTY, WOODWARD  
TOWNSHIP and MOSHANNON VALLEY  
SCHOOL DISTRICT,

Counsel of Record for This Party:

Interested Parties.

Dusty Elias Kirk, Esquire  
PA ID No. 30702  
Sean P. Delaney, Esquire  
PA ID No. 85996  
Jeffrey G. Wilhelm, Esquire  
PA ID No. 201935  
Reed Smith LLP  
Firm No. 234  
Reed Smith Centre, 225 Fifth Avenue  
Pittsburgh, PA 15222-2716  
Telephone: +1 412 288 3131

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA  
CROWN COMMUNICATION, INC., CIVIL DIVISION

Appellant,

NO. 08-2187-CD

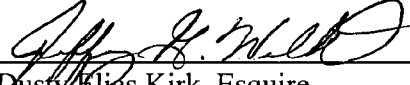
vs.

CLEARFIELD COUNTY BOARD OF  
ASSESSMENT APPEALS,

Appellee.

**STIPULATION**

AND NOW, comes the Appellant, Crown Communication, Inc., by its counsel, Dusty Elias Kirk, Esquire, Sean P. Delaney, Esquire and Jeffrey G. Wilhelm, Esquire; Appellee, Clearfield County Board of Assessment Appeals, by Kim C. Kesner, Esquire; Interested Party, Clearfield County, by Kim C. Kesner, Esquire; Interested Party, Woodward Township, by Girird Kasubick, Esquire; and Interested Party, Moshannon Valley School District, by Scott C. Etter, Esquire and Brian K. Marshall, Esquire, who with full authority from their respective authority to do so, stipulate to the entry of the following Consent Order in disposition of this assessment appeal. This Stipulation may be signed in counterparts.

  
\_\_\_\_\_  
Dusty Elias Kirk, Esquire  
Sean P. Delaney, Esquire  
Jeffrey G. Wilhelm, Esquire  
Counsel for Appellant

\_\_\_\_\_  
Kim C. Kesner, Esquire  
Solicitor, Clearfield County and Clearfield  
County Board of Assessment Appeals

\_\_\_\_\_  
Scott C. Etter, Esquire  
Brian K. Marshall, Esquire  
Solicitor, Moshannon Valley School District

\_\_\_\_\_  
Girird Kasubick, Esquire  
Solicitor, Woodward Township



IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA  
CROWN COMMUNICATION, INC., CIVIL DIVISION

Appellant,

NO. 08-2187-CD


VS.

CLEARFIELD COUNTY BOARD OF  
ASSESSMENT APPEALS,

Appellee.

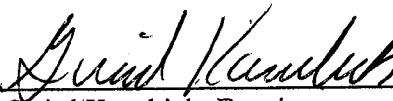
**STIPULATION**

AND NOW, comes the Appellant, Crown Communication, Inc., by its counsel, Dusty Elias Kirk, Esquire, Sean P. Delaney, Esquire and Jeffrey G. Wilhelm, Esquire; Appellee, Clearfield County Board of Assessment Appeals, by Kim C. Kesner, Esquire; Interested Party, Clearfield County, by Kim C. Kesner, Esquire; Interested Party, Woodward Township, by Girird Kasubick, Esquire; and Interested Party, Moshannon Valley School District, by Scott C. Etter, Esquire and Brian K. Marshall, Esquire, who with full authority from their respective authority to do so, stipulate to the entry of the following Consent Order in disposition of this assessment appeal. This Stipulation may be signed in counterparts.

  
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Dusty Elias Kirk, Esquire  
Sean P. Delaney, Esquire  
Jeffrey G. Wilhelm, Esquire  
Counsel for Appellant

\_\_\_\_\_  
Scott C. Etter, Esquire  
Brian K. Marshall, Esquire  
Solicitor, Moshannon Valley School District

\_\_\_\_\_  
Kim C. Kesner, Esquire  
Solicitor, Clearfield County and Clearfield  
County Board of Assessment Appeals

  
\_\_\_\_\_  
Girird Kasubick, Esquire  
Solicitor, Woodward Township

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA  
CROWN COMMUNICATION, INC., CIVIL DIVISION

Appellant,

NO. 08-2187-CD

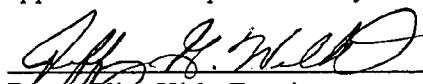
vs.

CLEARFIELD COUNTY BOARD OF  
ASSESSMENT APPEALS,

Appellee.

**STIPULATION**

AND NOW, comes the Appellant, Crown Communication, Inc., by its counsel, Dusty Elias Kirk, Esquire, Sean P. Delaney, Esquire and Jeffrey G. Wilhelm, Esquire; Appellee, Clearfield County Board of Assessment Appeals, by Kim C. Kesner, Esquire; Interested Party, Clearfield County, by Kim C. Kesner, Esquire; Interested Party, Woodward Township, by Girird Kasubick, Esquire; and Interested Party, Moshannon Valley School District, by Scott C. Etter, Esquire and Brian K. Marshall, Esquire, who with full authority from their respective authority to do so, stipulate to the entry of the following Consent Order in disposition of this assessment appeal. This Stipulation may be signed in counterparts.



Dusty Elias Kirk, Esquire  
Sean P. Delaney, Esquire  
Jeffrey G. Wilhelm, Esquire  
Counsel for Appellant



Kim C. Kesner, Esquire  
Solicitor, Clearfield County and Clearfield  
County Board of Assessment Appeals

Scott C. Etter, Esquire  
Brian K. Marshall, Esquire  
Solicitor, Moshannon Valley School District

Girird Kasubick, Esquire  
Solicitor, Woodward Township

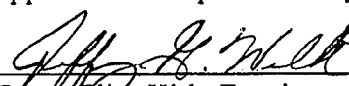
IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA  
CROWN COMMUNICATION, INC., CIVIL DIVISION  
Appellant, NO. 08-2187-CD

vs.


CLEARFIELD COUNTY BOARD OF  
ASSESSMENT APPEALS,  
Appellee.

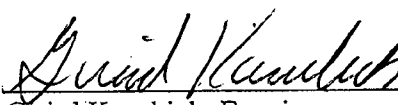
**STIPULATION**

AND NOW, comes the Appellant, Crown Communication, Inc., by its counsel, Dusty Elias Kirk, Esquire, Sean P. Delaney, Esquire and Jeffrey G. Wilhelm, Esquire; Appellee, Clearfield County Board of Assessment Appeals, by Kim C. Kesner, Esquire; Interested Party, Clearfield County, by Kim C. Kesner, Esquire; Interested Party, Woodward Township, by Girird Kasubick, Esquire; and Interested Party, Moshannon Valley School District, by Scott C. Etter, Esquire and Brian K. Marshall, Esquire, who with full authority from their respective authority to do so, stipulate to the entry of the following Consent Order in disposition of this assessment appeal. This Stipulation may be signed in counterparts.

  
\_\_\_\_\_  
Dusty Elias Kirk, Esquire  
Sean P. Delaney, Esquire  
Jeffrey G. Wilhelm, Esquire  
Counsel for Appellant

\_\_\_\_\_  
Scott C. Etter, Esquire  
Brian K. Marshall, Esquire  
Solicitor, Moshannon Valley School District

  
\_\_\_\_\_  
Kim C. Kesner, Esquire  
Solicitor, Clearfield County and Clearfield  
County Board of Assessment Appeals

  
\_\_\_\_\_  
Girird Kasubick, Esquire  
Solicitor, Woodward Township

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA  
CROWN COMMUNICATION, INC., CIVIL DIVISION

Appellant,

NO. 08-2187-CD

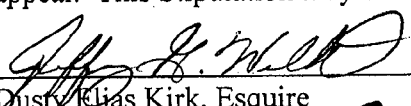
vs.

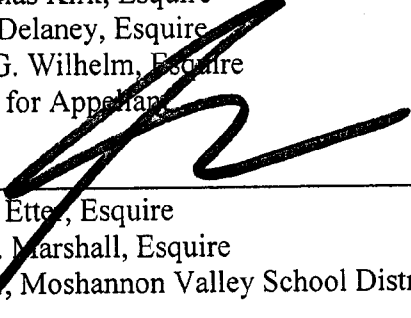
CLEARFIELD COUNTY BOARD OF  
ASSESSMENT APPEALS,

Appellee.

**STIPULATION**

AND NOW, comes the Appellant, Crown Communication, Inc., by its counsel, Dusty Elias Kirk, Esquire, Sean P. Delaney, Esquire and Jeffrey G. Wilhelm, Esquire; Appellee, Clearfield County Board of Assessment Appeals, by Kim C. Kesner, Esquire; Interested Party, Clearfield County, by Kim C. Kesner, Esquire; Interested Party, Woodward Township, by Girird Kasubick, Esquire; and Interested Party, Moshannon Valley School District, by Scott C. Etter, Esquire and Brian K. Marshall, Esquire, who with full authority from their respective authority to do so, stipulate to the entry of the following Consent Order in disposition of this assessment appeal. This Stipulation may be signed in counterparts.

  
\_\_\_\_\_  
Dusty Elias Kirk, Esquire  
Sean P. Delaney, Esquire  
Jeffrey G. Wilhelm, Esquire  
Counsel for Appellant

  
\_\_\_\_\_  
Scott C. Etter, Esquire  
Brian K. Marshall, Esquire  
Solicitor, Moshannon Valley School District

\_\_\_\_\_  
Kim C. Kesner, Esquire  
Solicitor, Clearfield County and Clearfield  
County Board of Assessment Appeals

\_\_\_\_\_  
Girird Kasubick, Esquire  
Solicitor, Woodward Township

**CONSENT ORDER**

AND NOW, to-wit, this 22 day of February, 2012, upon consideration and approval of the forgoing Stipulation, it is hereby ORDERED, ADJUDGED and DECREED that:

1. Crown Communication, Inc. ("Appellant") is the record owner of property situate in Woodward Township, Clearfield County, Pennsylvania and identified as Parcel No. 130.0-M14-000-0019-DW-01 in the Clearfield County assessment records (the "Property").

2. The Parties agree that the fair market value and assessment for the Property for the tax years 2009, 2010, 2011 and 2012 shall be as follows:

| <u>Year</u> | <u>Ratio</u> | <u>Assessment</u> | <u>Market Value</u> |
|-------------|--------------|-------------------|---------------------|
| 2009        | 17.6%        | \$26,400          | \$150,000           |
| 2010        | 21.1%        | \$26,400          | \$125,118           |
| 2011        | 18.9%        | \$26,400          | \$139,683           |
| 2012        | 20.2%        | \$26,400          | \$130,693           |

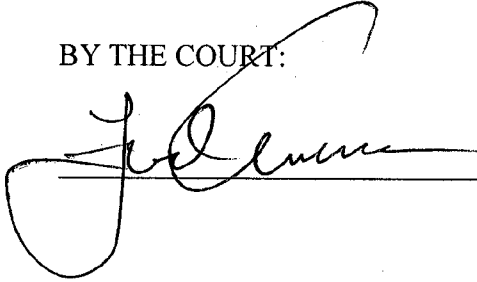
3. Within ninety (90) days of the date of this Consent Order, Clearfield County, Woodward Township and Moshannon Valley School District shall issue refunds for tax overpayments made on the Property based upon the settlement set forth in paragraph 2 herein.

4. In the event that Clearfield County, Woodward Township and Moshannon Valley School District do not issue the refunds owed within the time frames herein referenced, Appellant shall be entitled to simple interest at the legal rate of 6% on the refunds from the date the refund is to be made per the terms of this Order up to the date the refund is issued.

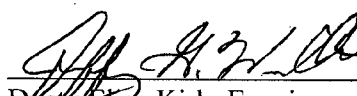
This Consent Order of Court may be executed in any number of counterparts, and each such counterpart hereof shall be deemed to be an original document, but all such counterparts together shall constitute for all purposes one Consent Order of Court.

The real estate tax appeal filed at No. 08-2187-CD is hereby SETTLED and  
DISCONTINUED with prejudice.

BY THE COURT:

 J.

The undersigned, being counsel for the parties involved in this matter, hereby  
consent, on behalf of their respective clients, to the entry of the foregoing Order.

  
Dusty Elias Kirk, Esquire  
Sean P. Delaney, Esquire  
Jeffrey G. Wilhelm, Esquire  
Counsel for Appellant

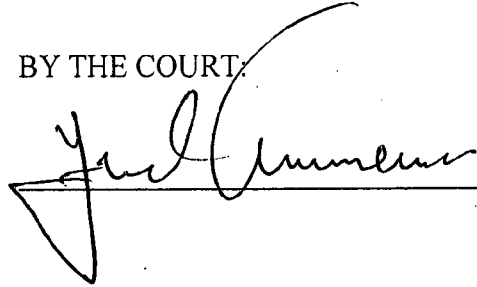
Scott C. Etter, Esquire  
Brian K. Marshall, Esquire  
Solicitor, Moshannon Valley School District

Kim C. Kesner, Esquire  
Solicitor, Clearfield County and Clearfield  
County Board of Assessment Appeals

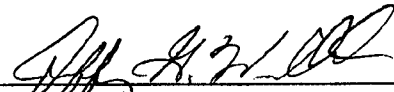
Girird Kasubick, Esquire  
Solicitor, Woodward Township

The real estate tax appeal filed at No. 08-2187-CD is hereby SETTLED and  
DISCONTINUED with prejudice.

BY THE COURT.

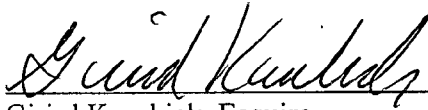
 J.

The undersigned, being counsel for the parties involved in this matter, hereby  
consent, on behalf of their respective clients, to the entry of the foregoing Order.

  
\_\_\_\_\_  
Dusty Elias Kirk, Esquire  
Sean P. Delaney, Esquire  
Jeffrey G. Wilhelm, Esquire  
Counsel for Appellant

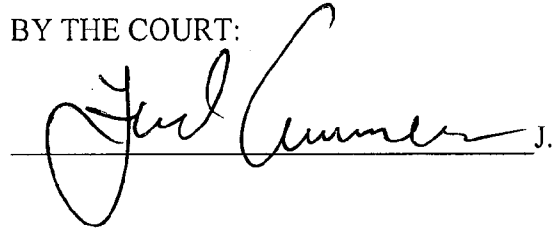
\_\_\_\_\_  
Scott C. Etter, Esquire  
Brian K. Marshall, Esquire  
Solicitor, Moshannon Valley School District

\_\_\_\_\_  
Kim C. Kesner, Esquire  
Solicitor, Clearfield County and Clearfield  
County Board of Assessment Appeals

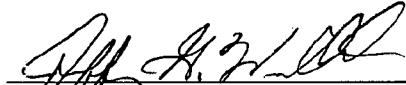
  
\_\_\_\_\_  
Girid Kasubick, Esquire  
Solicitor, Woodward Township

The real estate tax appeal filed at No. 08-2187-CD is hereby SETTLED and  
DISCONTINUED with prejudice.


BY THE COURT:




The undersigned, being counsel for the parties involved in this matter, hereby  
consent, on behalf of their respective clients, to the entry of the foregoing Order.




Darryl Kirk, Esquire  
Sean P. Delaney, Esquire  
Jeffrey G. Wilhelm, Esquire  
Counsel for Appellant



Kim C. Kesner, Esquire  
Solicitor, Clearfield County and Clearfield  
County Board of Assessment Appeals



Scott C. Etter, Esquire  
Brian K. Marshall, Esquire  
Solicitor, Moshannon Valley School District

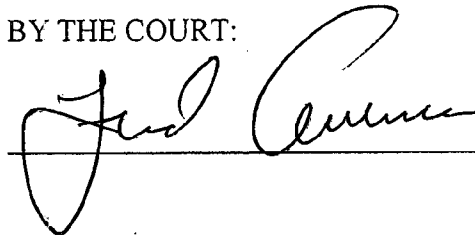


Girid Kasubick, Esquire  
Solicitor, Woodward Township

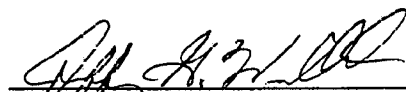


The real estate tax appeal filed at No. 08-2187-CD is hereby SETTLED and  
DISCONTINUED with prejudice.

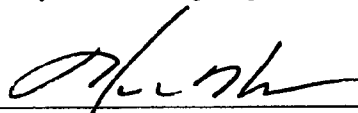
BY THE COURT:

 J.

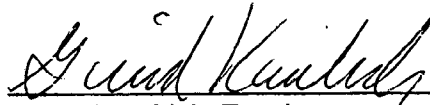
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Sean P. Delaney, Esquire  
Jeffrey G. Wilhelm, Esquire  
Counsel for Appellant



Kim C. Kesner, Esquire  
Solicitor, Clearfield County and Clearfield  
County Board of Assessment Appeals

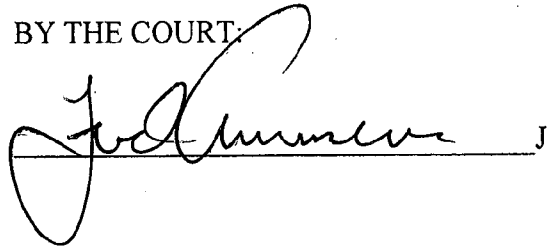


Girard Kasubick, Esquire  
Solicitor, Woodward Township

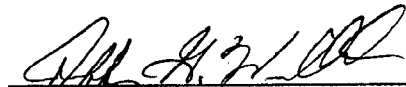
\_\_\_\_\_  
Scott C. Etter, Esquire  
Brian K. Marshall, Esquire  
Solicitor, Moshannon Valley School District

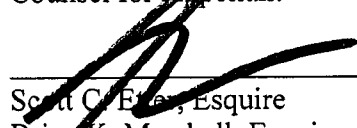
The real estate tax appeal filed at No. 08-2187-CD is hereby SETTLED and  
DISCONTINUED with prejudice.

BY THE COURT:

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The undersigned, being counsel for the parties involved in this matter, hereby  
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Sean P. Delaney, Esquire  
Jeffrey G. Wilhelm, Esquire  
Counsel for Appellant

  
\_\_\_\_\_  
Scott C. Egan, Esquire  
Brian K. Marshall, Esquire  
Solicitor, Moshannon Valley School District

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Kim C. Kesner, Esquire  
Solicitor, Clearfield County and Clearfield  
County Board of Assessment Appeals

\_\_\_\_\_  
Girid Kasubick, Esquire  
Solicitor, Woodward Township

FILED

FEB 23 2012

William A. Shaw  
Prothonotary/Clerk of Courts