

08-2187-CD
Crown Comm. Vs Chfd 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, 50th Floor
Pittsburgh, PA 15219-2502
(412) 454-5000

Dated: November 12, 2008

FILED *Amg pd. \$5.00*
12:45 AM NOV 13 2008 *ICC Atty*
W.A. Shaw

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
)	
)	NO. _____
Appellant,)	
)	
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, 50th Floor
Pittsburgh, PA 15219-2502
(412) 454-5000

Dated: November 12, 2008

*Attorneys for Appellant, Crown
Communication Inc.*

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- cetax@clearfieldco.org

Grown Communication, Inc.
4017 Washington Rd
McMurray PA 15317

NOTICE OF BOARD ACTION ON APPEALS
PROM 2009 REAL ESTATE ASSESSMENT

Appellant Name	:	Grown 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:

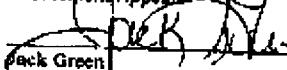
The Clearfield County Board of Assessment Appeals, having considered your appeal, has made an Order with reference to your 2009 real estate assessment as follows:

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

Dated: October 16, 2008

Sincerely,

Clearfield County Board of
Assessment Appeals


Jack Green

Margaret Blodot

Chris Botsley

EXHIBIT

B

Clearfield County Assessment Office



230 EAST MARKET STREET

SUITE 117

Clearfield, Pennsylvania 16830

FAX (814) 763-2040

October 14, 2008

RE: Appeal for Crown Communication, Inc.

District: Bell Township

Map #102.0-D12-000-00051-DW-01

Control #102.0-49532

2009 Market Value \$207,500 affirmed, without change.
2009 Assessed Value \$31,875 affirmed, without change.

District: Cooper Township

Map #110.0-R09-000-00104-DW-01

Control #110.0-49732

2009 Market Value \$228,500 affirmed, without change.
2009 Assessed Value \$57,125 affirmed, without change.

District: Lawrence Township

Map #123.0-J07-000-00491-DW-01

Control #123.0-96792

2009 Market Value \$187,500 affirmed, without change.
2009 Assessed Value \$46,900 affirmed, without change.

District: Lawrence Township

Map #123.0-J08-000-00257-DW-01

Control #123.0-96690

2009 Market Value \$227,300 affirmed, without change.
2009 Assessed Value \$56,825 affirmed, without change.

District: Penn Township

Map #125.0-O11-000-00013-DW-01

Control #125.0-85516

2009 Market Value \$294,000 affirmed, without change.
2009 Assessed Value \$73,500 affirmed, without change.

District: Sandy Township

Map #128.0-D03-000-00001-DW-01

Control #128.0-97244

2009 Market Value \$230,100 affirmed, without change.
2009 Assessed Value \$37,525 affirmed, without change.

District: Union Township

Map #129.0-P05-000-00013-DW-01

Control #129.0-96458

2009 Market Value \$221,500 affirmed, without change.
2009 Assessed Value \$55,375 affirmed, without change.

District: Woodward Township

Map #130.0-M14-000-00019-DW-01

Control #130.0-96523

2009 Market Value \$176,900 affirmed, without change.
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 11th day of November, 2008.

Thomas D. Bone

CERTIFICATE OF SERVICE

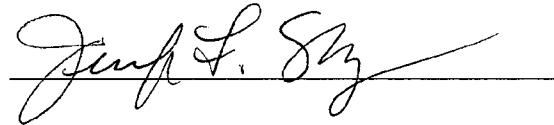
I hereby certify that a true and correct copy of the within Appeal from Decision of Board of Assessment Appeals has been served upon the following parties by first class mail, postage prepaid on this 10th day of November, 2008.

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

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 DIVISION
)
) NO. 08-287-CD
Appellant,)
)
vs.)
)
CLEARFIELD COUNTY BOARD OF)
ASSESSMENT APPEALS,)
)
)
Appellee,)
)
vs.)
)
CLEARFIELD COUNTY, WOODWARD)
TOWNSHIP and MOSHANNOVALLEY)
SCHOOL DISTRICT,)
)
)
Interested Parties.)

FILED
04-00-09
NOV 14 2008

William A. Shaw
Prothonotary/Clerk of Courts
ICC Atty Di Paolo

ORDER

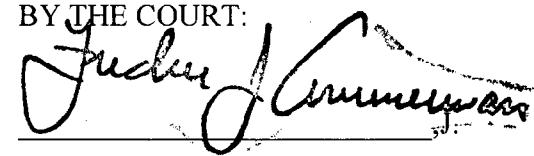
AND NOW, this 14th day of November, 2008, upon

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. The signature is fluid and cursive, with "Judge" on the first line and "J. Cunningham" on the second line.

IN THE COURT OF COMMON PLEAS OF
CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION INC.,	:	No. 08-2187-CD
Appellant,	:	
Vs.	:	STATUTORY APPEAL: TAX ASSESSMENT
CLEARFIELD COUNTY BOARD OF	:	Type of Pleading:
ASSESSMENT APPEALS,	:	
Appellee,	:	ANSWER OF CLEARFIELD COUNTY BOARD OF ASSESSMENT APPEALS
Vs.	:	
CLEARFIELD COUNTY, WOODWARD	:	Filed on Behalf of:
TOWNSHIP and MOSHANNON VALLEY	:	APPELLEE
SCHOOL DISTRICT,	:	
Interested Parties,	:	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 th 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 5CC
12/25/08 Atty Kesner
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,



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 4th 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:

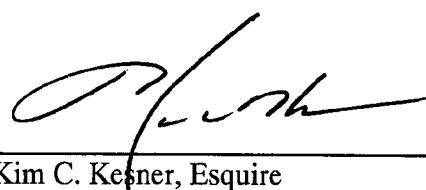
Dusty Elias Kirk, Esquire
Sharon F. DiPaolo, Esquire
One Mellon Center
500 Grant Street, 50th Floor
Pittsburgh, PA 15219-2502

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.,

CIVIL ACTION – LAW

Appellant,

NO. 08-2187-CD

vs.

CLEARFIELD COUNTY BOARD OF
ASSESSMENT APPEALS,

AFFIDAVIT OF SERVICE

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

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION, 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

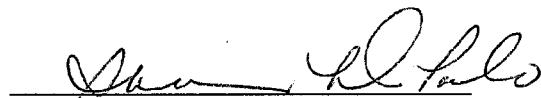
copy of the Appeal from Decision of Board of Assessment Appeals and Order filed in the above-captioned matter via certified mail (see Exhibit "A") at their respective addresses:

- 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
50th 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

X Jean Kesner

Agent
 Addressee

B. Received by (Printed Name)

Marie H.

C. Date of Delivery

NOV 24 2008D. Is delivery address different from item 1? Yes

If YES, enter delivery address below:

No
CLEY

3. Service Type

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

4. Restricted Delivery? (Extra Fee)

Yes

7008 0150 0002 7852 2537

CERTIFIED MAIL™ RECEIPT
 (Domestic Mail Only; No Insurance Coverage Provided)For delivery information visit our website at www.usps.com**OFFICIAL USE**Postage **\$ 4.80**Certified Fee **2.70**Return Receipt Fee
 (Endorsement Required) **2.20**Restricted Delivery Fee
 (Endorsement Required)Total Postage & Fees **\$ 9.70**Post
H**J. Shu**
Clear

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-154

COMPLETE THIS SECTION ON DELIVERY

A. Signature

X Jean Orr

Agent
 Addressee

B. Received by (Printed Name)

Jean Orr

C. Date of Delivery

NOV 24 2008D. Is delivery address different from item 1? Yes

If YES, enter delivery address below:

No

611 Brisbin St.
Houtzdale, PA 16651

7008 0150 0002 7852 2643

CERTIFIED MAIL™ RECEIPT
 (Domestic Mail Only; No Insurance Coverage Provided)For delivery information visit our website at www.usps.com**OFFICIAL USE**Postage **\$ 4.80**Certified Fee **2.70**Return Receipt Fee
 (Endorsement Required) **2.20**Restricted Delivery Fee
 (Endorsement Required)Total Postage & Fees **\$ 9.70**Post
H**J. Shu**
Clearfle

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

PS Form 3800, August 2006

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:

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

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

Domestic Return Receipt

COMPLETE THIS SECTION ON DELIVERY

A. Signature

X Shelby Podliski

Agent
 Addressee

B. Received by (Printed Name)

Shelby Podliski

C. Date of Delivery

11-24D. Is delivery address different from item 1? Yes

If YES, enter delivery address below:

No

611 Brisbin St.
Houtzdale, PA 16651

7008 0150 0002 7852 2568

CERTIFIED MAIL™ RECEIPT
 (Domestic Mail Only; No Insurance Coverage Provided)For delivery information visit our website at 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**Post
H**J. Shu**
Clearfle

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

EXHIBIT

Tables

"A"

PS Form 3811, February 2004

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? Yes
If YES, enter delivery address below: 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

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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 8th 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

John D. Palo

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.

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
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

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

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CROWN CCMMUNICATION, 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 29th 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 29th 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

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

REED SMITH LLP

By: Jeffrey S. Miller
Attorneys for Appellant

CA
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William A. Shaw
Prothonotary/Clerk of Courts

3 CMA to Atty

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

STIPULATION AND ORDER

Filed on Behalf of Appellant,
Crown Communication, Inc.

Counsel of Record for This Party:

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.


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Counsel for Appellant

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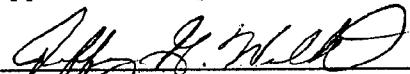
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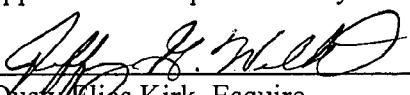
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CROWN COMMUNICATION, INC., CIVIL DIVISION
Appellant, NO. 08-2187-CD
vs.
CLEARFIELD COUNTY BOARD OF
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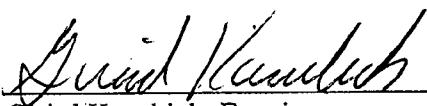


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IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION, INC.,

CIVIL DIVISION

Appellant,

NO. 08-2187-CD

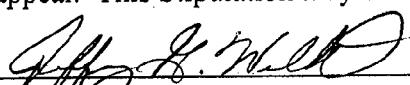
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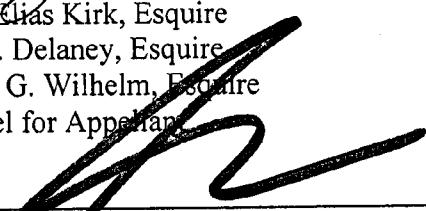
CLEARFIELD COUNTY BOARD OF
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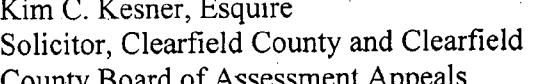
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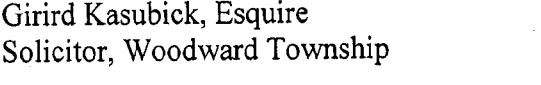
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Kim C. Kesner, Esquire
Solicitor, Clearfield County and Clearfield
County Board of Assessment Appeals


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:

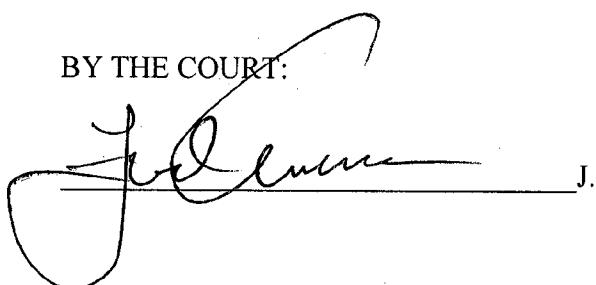
<u>Year</u>	<u>Ratio</u>	<u>Assessment</u>	<u>Market Value</u>
2009	17.6%	\$26,400	\$150,000
2010	21.1%	\$26,400	\$125,118
2011	18.9%	\$26,400	\$139,683
2012	20.2%	\$26,400	\$130,693

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.



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

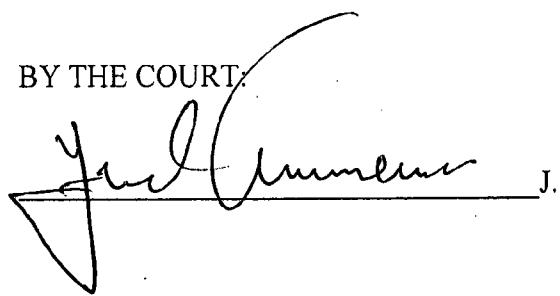
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BY THE COURT:

A handwritten signature in black ink, appearing to read "John J. Hammes", is written over a horizontal line. A small "J." is written to the right of the signature.

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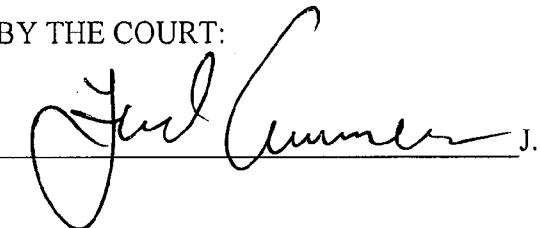
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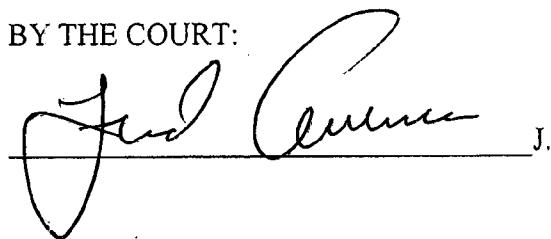


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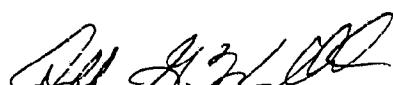
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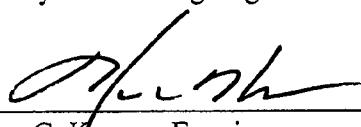
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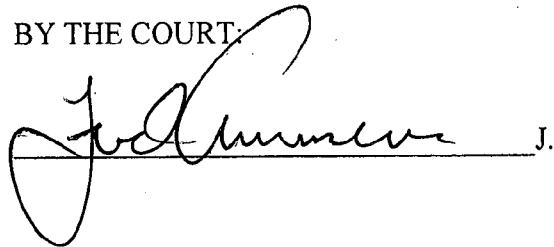
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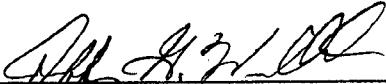
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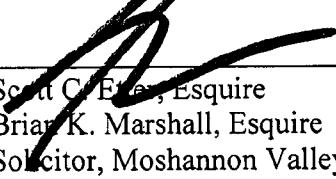


J. J. Dunnigan J.

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County Board of Assessment Appeals

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FILED
FEB 23 2012
P. William A. Shaw
Prothonotary/Clerk of Courts