

08-2190-CD

Crown Comm vs Cfd County Assess.

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION INC.,

CIVIL ACTION - LAW

Appellant,

NO. 08-2190-CD

vs.

CLEARFIELD COUNTY BOARD OF
ASSESSMENT APPEALS,

TAX ASSESSMENT APPEAL

Appellee,

APPEAL FROM DECISION OF BOARD
OF ASSESSMENT APPEALS

vs.

CLEARFIELD COUNTY, PENN TOWNSHIP
and CURWENSVILLE AREA SCHOOL
DISTRICT,

Filed on behalf of Appellant,
Crown Communication 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

#10234346 v1 806422

FILED *Atty pd. 95.00*
112:55 AM NOV 13 2008 *ICC Atty*
5
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, PENN TOWNSHIP)	
and CURWENSVILLE AREA 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, PENN TOWNSHIP)	
and CURWENSVILLE AREA 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. Charles and Mary Lou McCracken are the owners of property situate in Penn Township, Clearfield County, Pennsylvania (the "Original Property"). The Original Property is identified as Map Number 125.0-G11-000-00015 in the Clearfield County Assessment records.

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

3. As a result of the lease, the Board created a separate parcel for the improvement component of the tower identified as Map Number 125.0-G11-000-00015-DW-01, Control No. 125.0-85516 ("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, Penn Township and the Curwensville Area School District are the taxing bodies interested in the taxable status of the Property.

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

9. As of August 1, 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	\$73,500
Total	\$73,500

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.

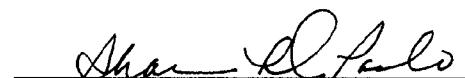
e. The Board's method of valuation applied to the assessments of cellular communications towers is improper and not in accordance with Pennsylvania Law.

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.*

All Questions Must
Be Answered To
Qualify For Hearing

DECLARATION OF INTENTION TO APPEAL

ASSESSMENT APPEAL

FOR 20 09

Clearfield County Board of Assessment Appeals

230 E Market St Suite 117 Clearfield PA 16830

Site 806442

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, 30th Floor, Pittsburgh, PA 15219

KMHL ADDRESS:

PROPERTY SUBJECT OF APPEAL:

ASSESSOR'S TAX MAP IDENTIFICATION	DISTRICT	MID	SUB-MID	PARCEL	Sect. No.	Sub. Sect. No.	Penn Township Borough/Township	
							LOT/BLK NUMBER	PARCEL NUMBER
125.0	G11	000	00015	DW	91		1250-85316	

ASSESSMENT APPEALED \$73,500

OPINION OF VALUE OF THIS PROPERTY To be determined

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

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

CURRENT USE OF PROPERTY: Telecommunications Tower

TOTAL ACREAGE: N/A

TOTAL ACRES OF TILLABLE LAND: N/A

TOTAL ACRES OF WOODLAND: N/A

TOTAL ACRES OF WASTELAND: N/A

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

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

OUT BUILDINGS: DESCRIPTION/USE SIZE

#1 _____

#2 _____

#3 _____

#4 _____

#5 _____

#6 _____

#7 _____

RECEIVED

AUG 28 2008

OTHER:

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 4004, relating to unsworn falsification to authorities.

SIGNED: Thomas O. Rose

DATE: 8-28-08

V.P. Tax

OWNER(S) OF RECORD

PHONE NO.: (Home) N/A

912-454-5000

ALL NOTICE OF PROCEEDINGS WILL BE MAILED TO

NAME: Dusty Elias Kirk, Esquire

ADDRESS: Pepper Hamilton LLP

500 Grant Street, 30th 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- ccatax@clearfieldco.org

Crown Communication, Inc.

4017 Washington Rd

McMurray PA 15317

**NOTICE OF BOARD ACTION ON APPEALS
FROM 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:

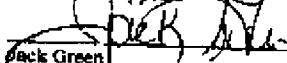
The Clearfield County Board of Assessment Appeals, having considered your appeal, has made an Order with reference to your 2009 real estate assessment as follows:

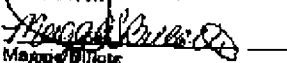
Original 2009 Market value affirmed, without change.
Original 2009 Assessed value affirmed, without change.

Dated: October 16, 2008

Sincerely,

Clearfield County Board of
Assessment Appeals -


Jack Green


Maggie Blilote


Chris Bohley

EXHIBIT

B

Clearfield County Assessment Office



230 EAST MARKET STREET

SUITE 117

Clearfield, Pennsylvania 16830

FAX (814) 763-2640

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 \$51,875 affirmed, without change.

District: Cooper Township

Map #110.0-R09-000-0d104-DW-01

Control #110.0-49752

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 \$187,600 affirmed, without change.
2009 Assessed Value \$46,900 affirmed, without change.

District: Lawrence Township

Map #123.0-J08-000-00237-DW-01

Control #123.0-96690

2009 Market Value \$227,100 affirmed, without change.
2009 Assessed Value \$56,825 affirmed, without change.

District: Penn Township

Map #125.0-O11-000-00015-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-F05-000-00013-DW-01

Control #129.0-96458

2009 Market Value \$221,500 affirmed, without change.
2009 Assessed Value \$37,375 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

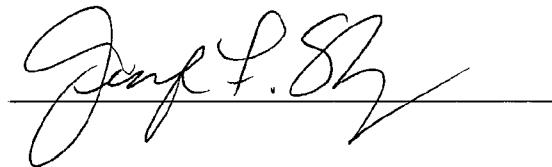
I hereby certify that a true and correct copy of the within Appeal from Decision of Board of Assessment Appeals has been served upon the following parties by first class mail, postage prepaid on this 12th day of November, 2008.

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

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

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



IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION INC.,) CIVIL DIVISION
)
) NO. 08-2190-CD
 Appellant,)
)
 vs.)
)
 CLEARFIELD COUNTY BOARD OF)
 ASSESSMENT APPEALS,)
)
)
 Appellee,)
)
 vs.)
)
 CLEARFIELD COUNTY, PENN TOWNSHIP)
 and CURWENSVILLE AREA SCHOOL)
 DISTRICT,)
)
)
 Interested Parties.)

FILED ¹⁰⁰
01/14/09 RPD Amy
NOV 14 2008 DiPaolo
S William A. Shaw
Prothonotary/Clerk of Courts CIO

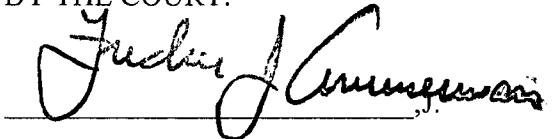
ORDER

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 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". The signature is written in a cursive style with a horizontal line underneath it.

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY,
PENNSYLVANIA

CROWN COMMUNICATION, INC.	CIVIL ACTION – LAW
Appellant	
v.	No. 08-2190-CD
CLEARFIELD COUNTY BOARD OF ASSESSMENT APPEALS,	ENTRY OF APPEARANCE
Respondent	Filed on behalf of Intervenor, Curwensville Area School District
and	Counsel of Record for this Party:
CLEARFIELD COUNTY, PENN TOWNSHIP and CURWENSVILLE AREA SCHOOL DISTRICT. Intervenor	Patrick J. Fanelli, Esquire PA I.D. No. 85640 ANDREWS & BEARD 3366 Lynnwood Drive PO Box 1311 Altoona, PA 16603-1311 (814) 943-3304

S
FILED ICC ATT
m 11:35 am Fanelli
NOV 24 2008
1 copy to c/a
William A. Shaw
Prothonotary/Clerk of Courts

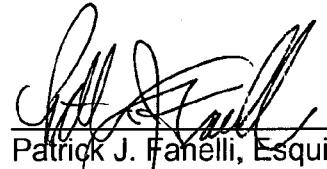
IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY,
PENNSYLVANIA

CROWN COMMUNICATION, INC.	:	CIVIL ACTION - LAW
Appellant	:	
v.	:	No. 08-2190-CD
	:	
CLEARFIELD COUNTY BOARD	:	
OF ASSESSMENT APPEALS,	:	
	:	
Respondent	:	
	:	
and	:	
CLEARFIELD COUNTY, PENN	:	
TOWNSHIP and CURWENSVILLE	:	
AREA SCHOOL DISTRICT,	:	
Intervenor	:	

PRAECIPE TO INTERVENE AND ENTRY OF APPEARANCE

TO THE PROTHONOTARY:

The Curwensville Area School District, Intervenor, hereby intervenes in the above-captioned matter. Please also enter the appearance of the undersigned on behalf of the District/Intervenor.



Patrick J. Fanelli, Esquire
P.A. I.D. No. 85640
3366 Lynnwood Drive
P.O. Box 1311
Altoona, PA 16603-1311
Attorney for Intervenor

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY,
PENNSYLVANIA

CROWN COMMUNICATION, INC.	:	CIVIL ACTION - LAW
Appellant	:	
	:	No. 08-2190-CD
V.	:	
CLEARFIELD COUNTY BOARD	:	
OF ASSESSMENT APPEALS,	:	
	:	
Respondent	:	
	:	
and	:	
CLEARFIELD COUNTY, PENN	:	
TOWNSHIP and CURWENSVILLE	:	
AREA SCHOOL DISTRICT,	:	
Intervenor	:	

CERTIFICATE OF SERVICE

I, Patrick J. Fanelli, Esquire, hereby certify that the foregoing PRAECIPE TO INTERVENE AND NOTICE OF ENTRY OF APPEARANCE was served this 21st day of November, 2008, via US First Class Mail, on the following:

Kim C. Kesner, Esquire
Solicitor, Clearfield Co. 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

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

Dusty Elias Kirk, Esquire
Sharon F. DiPaolo, Esquire
Pepper Hamilton LLP
One Mellon Center
500 Grant Street, 50th Fl
Pittsburgh, PA 15219-2505

ANDREWS & BEARD



Patrick J. Fanelli, Esquire
P.A. I.D. No. 85640
3366 Lynnwood Drive
P.O. Box 1311
Altoona, PA 16603-1311
Attorney for Intervenor

IN THE COURT OF COMMON PLEAS OF
CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION INC., Appellant,	:	No. 08-2190-CD
Vs.	:	STATUTORY APPEAL: TAX ASSESSMENT
CLEARFIELD COUNTY BOARD OF ASSESSMENT APPEALS, Appellee,	:	Type of Pleading: ANSWER OF CLEARFIELD COUNTY BOARD OF ASSESSMENT APPEALS
Vs.	:	Filed on Behalf of: APPELLEE
CLEARFIELD COUNTY, PENN TOWNSHIP and CURWENSVILLE AREA 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
	:	Andrew P. Gates, Esquire Solicitor, Penn Township 2 North Front Street Clearfield, PA 16830-2411
	:	Carl P. Beard, Esquire Solicitor, Curwensville School Dist. 3366 Lynwood Drive Altoona, PA 16603

FILED
02/25/09
DEC 04 2008

5CC

Atty Kesner

William A. Shaw
Prothonotary/Clerk of Courts

60

IN THE COURT OF COMMON PLEAS OF
CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION INC.,	:	No. 08-2190-CD
Appellant,	:	
VS.	:	
CLEARFIELD COUNTY BOARD OF	:	
ASSESSMENT APPEALS,	:	
Appellee,	:	
VS.	:	
CLEARFIELD COUNTY, PENN	:	
TOWNSHIP and CURWENSVILLE AREA	:	
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. 125.0-G11-000-00015-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.

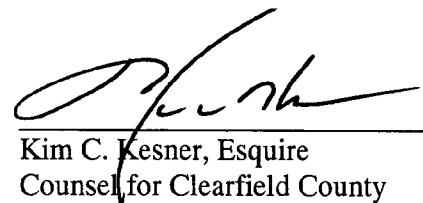
3. This Court has not adopted any Local Rules governing Statutory Appeals allowing an Appellant to compel an answer to an appeal petition.

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. 08-2190-CD
Appellant,	:	
Vs.		
CLEARFIELD COUNTY BOARD OF	:	
ASSESSMENT APPEALS,	:	
Appellee,	:	
Vs.		
CLEARFIELD COUNTY, PENN	:	
TOWNSHIP and CURWENSVILLE AREA	:	
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:

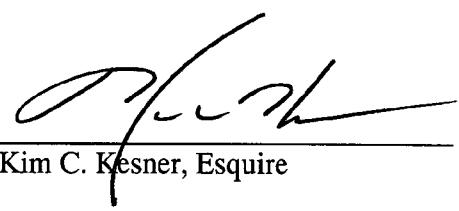
Dusty Elias Kirk, Esquire
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500 Grant Street, 50th Floor
Pittsburgh, PA 15219-2502

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

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

12.4.08

Date


Kim C. Kesner, Esquire

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION,

Appellant,

vs.

CLEARFIELD COUNTY BOARD OF
ASSESSMENT APPEALS,

Appellee,

vs.

CLEARFIELD COUNTY, PENN
TOWNSHIP and CURWENSVILLE
AREA SCHOOL DISTRICT,

Interested Parties.

CIVIL ACTION – LAW

NO. 08-2190-CD

AFFIDAVIT OF SERVICE

Filed on Behalf of Appellant,
Crown Communication

Counsel of Record for This Party:

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

S
FILED *No cc*
10/5/08
DEC 10 2008
William A. Shaw
Prothonotary/Clerk of Courts

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION,

CIVIL ACTION - LAW

Appellant,

NO. 08-2190-CD

vs.

CLEARFIELD COUNTY BOARD OF
ASSESSMENT APPEALS,

Appellee,

vs.

CLEARFIELD COUNTY, PENN
TOWNSHIP and CURWENSVILLE
AREA SCHOOL DISTRICT,

Interested Parties.

AFFIDAVIT OF SERVICE

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

1. I am over eighteen years of age.
2. On the 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. Andrew P. Gates, Esquire
Solicitor, Penn Township
Gates & Seaman
2 North Front Street
Clearfield, PA 16830-2411

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

Respectfully submitted,



Dústy 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

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

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:

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

2. Article Number

(Transfer from service label)

7008 0150 0002 7852 2520

PS Form 3811, February 2004

Domestic Return Receipt

102595-02-M-1540

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:

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

1. Article Number

(Transfer from service label)

7008 0150 0002 7852 2599

'S Form 3811, February 2004

Domestic Return Receipt

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

X Jean Orr

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

Jean Orr

NOV 24 2008

**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**CERTIFIED MAIL™ RECEIPT**

(Domestic Mail Only; No Insurance Coverage Prohibited)

For delivery information visit our website at www.usps.com**OFFICIAL USE**

Postage \$ 4.80

Certified Fee 2.70

Return Receipt Fee
(Endorsement Required) 2.20Restricted Delivery Fee
(Endorsement Required)

Total Postage & Fees \$ 9.70

Sent To
STREET APT. NO.
230 East Market Street/Suite 117
Clearfield PA 16830

PS Form 3800, August 2006

See Reverse

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

X Nichole Shiver

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

Nichole Shiver

11-24-08

C. Date of Delivery**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**U.S. Postal Service™**
CERTIFIED MAIL™ RECEIPT

(Domestic Mail Only; No Insurance Coverage Prohibited)

For delivery information visit our website at www.usps.com**OFFICIAL USE**

Postage \$ 2.02

Certified Fee 2.70

Return Receipt Fee
(Endorsement Required) 2.20Restricted Delivery Fee
(Endorsement Required)

Total Postage & Fees \$ 6.92

Sent To
STREET APT. NO.
3366 Lynwood Drive
Altoona, PA 16603

U.S. Postal Service™
CERTIFIED MAIL™ RECEIPT

(Domestic Mail Only; No Insurance Coverage Prohibited)

For delivery information visit our website at www.usps.com**OFFICIAL USE**

Postage \$ 1.34

Certified Fee 2.70

Return Receipt Fee
(Endorsement Required) 2.20Restricted Delivery Fee
(Endorsement Required)

Total Postage & Fees \$ 6.24

Sent To
STREET APT. NO.
Andrew P. Gates, Esquire
Solicitor, Penn Township
Gates & Seaman
2 North Front Street
Clearfield, PA 16830-2411

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

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

X *Kim C. Kesner*

Agent
 Addressee

B. Received by (Printed Name)

Michele

C. Date of Deliv.

NOV 24 2008

CL

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 2537

PS Form 3811, February 2004

Domestic Return Receipt

102595-02-M-154

U.S. Postal Service™
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	 Postmark Here <i>J. Shugard Clearfield, PA</i>
Certified Fee	2.70	
Return Receipt Fee (Endorsement Required)	2.20	
Restricted Delivery Fee (Endorsement Required)		
Total Postage & Fees	\$ 9.70	

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

**Street, Apt.
or PO Box**
City, State

PS Form

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

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

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

See Dohlo

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION,

CIVIL ACTION – LAW

Appellant,

NO. 08-2190-CD

vs.

CLEARFIELD COUNTY BOARD OF
ASSESSMENT APPEALS,

SUBSTITUTION OF COUNSEL

Appellee,

Filed on behalf of Appellant,
Crown Communication

vs.

CLEARFIELD COUNTY, PENN
TOWNSHIP and CURWENSVILLE
AREA 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

FILED
JUL 01 2010
William A. Shaw
Prothonotary/Clerk of Courts

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION,

CIVIL ACTION – LAW

Appellant,

NO. 08-2190-CD

vs.

CLEARFIELD COUNTY BOARD OF
ASSESSMENT APPEALS,

Appellee,

vs.

CLEARFIELD COUNTY, PENN
TOWNSHIP and CURWENSVILLE
AREA 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

CERTIFICATE OF SERVICE

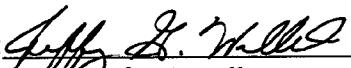
I hereby certify that I caused to be served a true and correct copy of the foregoing
Substitution of Counsel and all accompanying papers this 29th day of June 2010 by mailing
same via First Class U.S. Mail, postage prepaid, upon the following counsel of record:

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

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

Patrick J. Fanelli, Esquire
Solicitor, Curwensville Area School District
Andrews & Beard
3366 Lynwood Drive
Altoona, PA 16603

REED SMITH LLP

By: 

Attorney for Appellant

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION, INC.,

CIVIL ACTION – LAW

Appellant,

NO. 08-2190-CD

vs.

CLEARFIELD COUNTY BOARD OF
ASSESSMENT APPEALS,

STIPULATION AND ORDER

Appellee,

Filed on Behalf of Appellant,
Crown Communication, Inc.

vs.

CLEARFIELD COUNTY, PENN
TOWNSHIP and CURWENSVILLE AREA
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

CA
S FILED 01/24/2012 3:00 PM
MAR 28 2012 Atty Wilhelm
William A. Shaw
Prothonotary/Clerk of Courts
6K

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION, INC.,

CIVIL DIVISION

Appellant,

NO. 08-2190-CD

vs.

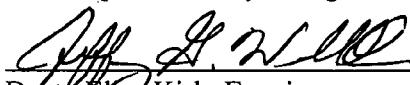
CLEARFIELD COUNTY BOARD OF
ASSESSMENT APPEALS,

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, Penn Township, by Andrew P. Gates, Esquire; and Interested Party, Curwensville School District, by Patrick J. Fanelli, Esquire and Carl P. Beard, 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

Patrick J. Fanelli, Esquire
Carl P. Beard, Esquire
Solicitor, Curwensville Area School District

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

Andrew P. Gates, Esquire
Solicitor, Penn Township

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION, INC., CIVIL DIVISION

Appellant, NO. 08-2190-CD

vs.

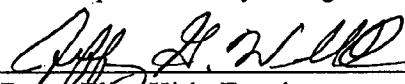
CLEARFIELD COUNTY BOARD OF ASSESSMENT APPEALS,

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, Penn Township, by Andrew P. Gates, Esquire; and Interested Party, Curwensville School District, by Patrick J. Fanelli, Esquire and Carl P. Beard, 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.

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

Patrick J. Fanelli, Esquire
Carl P. Beard, Esquire
Solicitor, Curwensville Area School District



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

Andrew P. Gates, Esquire
Solicitor, Penn Township

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION, INC., CIVIL DIVISION

Appellant, NO. 08-2190-CD

vs.

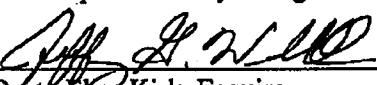
CLEARFIELD COUNTY BOARD OF
ASSESSMENT APPEALS,

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, Penn Township, by Andrew P. Gates, Esquire; and Interested Party, Curwensville School District, by Patrick J. Fanelli, Esquire and Carl P. Beard, 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



Patrick J. Fanelli, Esquire
Carl P. Beard, Esquire
Solicitor, Curwensville Area School District



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



Andrew P. Gates, Esquire
Solicitor, Penn Township

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION, INC., CIVIL DIVISION

Appellant, NO. 08-2190-CD

vs.

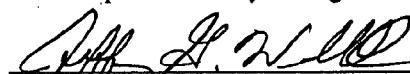
CLEARFIELD COUNTY BOARD OF ASSESSMENT APPEALS,

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, Penn Township, by Andrew P. Gates, Esquire; and Interested Party, Curwensville School District, by Patrick J. Fanelli, Esquire and Carl P. Beard, 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.

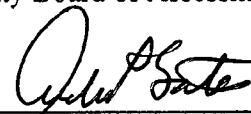
This Stipulation may be signed in counterparts.



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

Patrick J. Fanelli, Esquire
Carl P. Beard, Esquire
Solicitor, Curwensville Area School District

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



Andrew P. Gates, Esquire
Solicitor, Penn Township

CONSENT ORDER

AND NOW, to-wit, this 28th day of March, 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 Penn Township, Clearfield County, Pennsylvania and identified as Parcel No. 125.0-G11-000-00015-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%	\$57,904	\$329,000
2010	21.1%	\$57,904	\$274,427
2011	18.9%	\$57,904	\$306,370
2012	20.2%	\$57,904	\$286,653

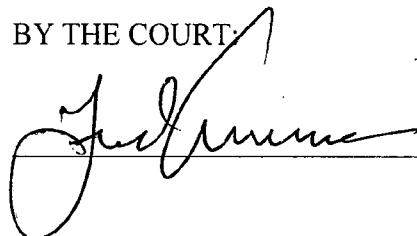
3. Within ninety (90) days of the date of this Consent Order, Clearfield County, Penn Township and Curwensville Area School District shall issue refunds for tax overpayments made on the Property based upon the settlement set forth in paragraph 2 herein.

4. In the event that Clearfield County, Penn Township and Curwensville Area 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.

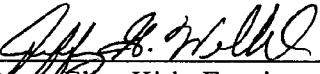
This Consent Order of Court may be executed in any number of counterparts, and each such counterpart hereof shall be deemed to be an original document, but all such counterparts together shall constitute for all purposes one Consent Order of Court.

The real estate tax appeal filed at No. 08-2190-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

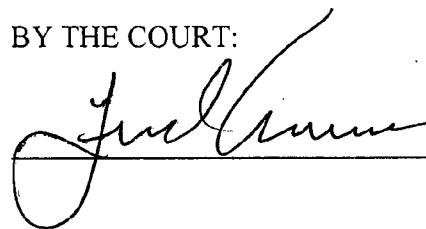
Patrick J. Fanelli, Esquire
Carl P. Beard, Esquire
Solicitor, Curwensville Area School District

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

Andrew P. Gates, Esquire
Solicitor, Penn Township

The real estate tax appeal filed at No. 08-2190-CD is hereby SETTLED and DISCONTINUED with prejudice.

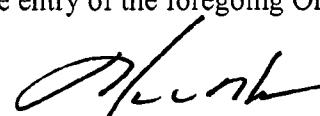
BY THE COURT:

 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



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

Patrick J. Fanelli, Esquire

Carl P. Beard, Esquire

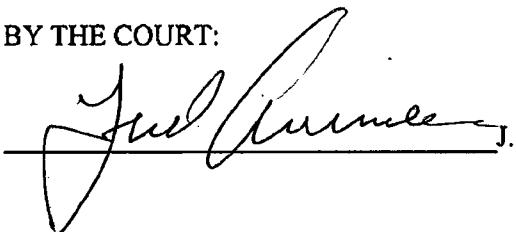
Solicitor, Curwensville Area School District

Andrew P. Gates, Esquire

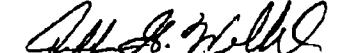
Solicitor, Penn Township

The real estate tax appeal filed at No. 08-2190-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.



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



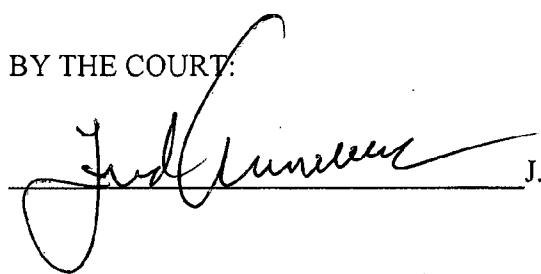
Patrick J. Fanelli, Esquire
Carl P. Beard, Esquire
Solicitor, Curwensville Area School District

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

Andrew P. Gates, Esquire
Solicitor, Penn Township

The real estate tax appeal filed at No. 08-2190-CD is hereby SETTLED and DISCONTINUED with prejudice.

BY THE COURT:



J. Fred Linnear

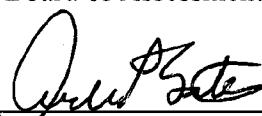
The undersigned, being counsel for the parties involved in this matter, hereby consent, on behalf of their respective clients, to the entry of the foregoing Order.



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

Patrick J. Fanelli, Esquire
Carl P. Beard, Esquire
Solicitor, Curwensville Area School District

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



Andrew P. Gates, Esquire
Solicitor, Penn Township

FILED

MAR 28 2012

William A. Shaw,
Prothonotary/Clerk of Courts

DATE: 3/28/12

You are responsible for serving all appropriate parties.

The Prothonotary's office has provided service to:
____ Plaintiff(s) _____ Plaintiff(s) At: _____ Other _____
 Defendant(s) At: _____ Defendant(s) At: _____
 Special Instructions:

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

CROWN COMMUNICATION, INC., * NO. 2008-2190-CD
Plaintiff *
vs. *
CLEARFIELD COUNTY BOARD OF ASSESSMENT *
APPEALS, CLEARFIELD COUNTY, PENN *
TOWNSHIP and CURWENSVILLE AREA *
SCHOOL DISTRICT *
Defendants *

4 **FILED** NOCL
01/21/13
2 AUG 02 2013
OK
William A. Shaw
Prothonotary/Clerk of Courts

ORDER

NOW, this 2nd day of August, 2013, upon the Court's review of the Stipulation and Order filed on March 28, 2012, the Court considers this case to be settled, dismissed and discontinued. The Prothonotary shall code the case in Full Court as Z-SETTLO.

BY THE COURT,



FREDRIC J. AMMERMAN
President Judge