

DOCKET NO. 173

NUMBER	TERM	YEAR
473	February	1961

Appeal of the Western Pennsylvania  
District of Christian & Missionary  
Alliance

VERSUS

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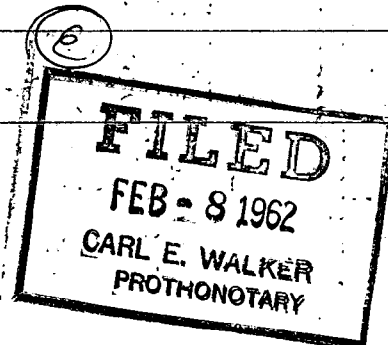
No. 473 Term February 19 61

IN THE APPEAL OF THE WESTERN  
PENNSYLVANIA DISTRICT OF THE  
CHRISTIAN & MISSIONARY ALLIANCE

vs.

PRAECIPE FOR  
~~APPEARANCE~~  
DISCONTINUANCE

For



IN THE APPEAL OF THE WESTERN PENN-  
SYLVANIA DISTRICT OF THE CHRISTIAN  
AND MISSIONARY ALLIANCE

VERSUS

IN THE COURT OF COMMON PLEAS OF  
CLEARFIELD COUNTY, PA.

No. 473 Term February 1961

To Carl E. Walker

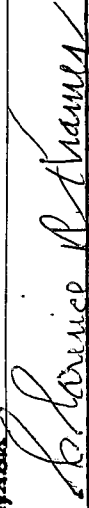
Prothonotary.

Sir: ~~Entex~~ ~~xpxpxpxpx~~ The above entitled action having  
been settled you are directed to enter a discontinuance, pursuant to the  
Court Order of February 8, 1962, upon payment of the costs.

~~inxbavexgaxx~~



~~Attorney~~  
Glenn E. Thomson, Attorney for Western  
Pennsylvania District of the Christian &  
Missionary Alliance, Plaintiff



Clarence R. Kramer, County Solicitor and  
Attorney for the Clearfield County Com-  
missioners and the Clearfield County  
Board of Assessment and Revision of Taxes,  
Defendants

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

IN THE APPEAL OF THE WESTERN :  
PENNSYLVANIA DISTRICT OF THE : No. 473 February Term, 1961  
CHRISTIAN & MISSIONARY ALLIANCE :

THE WESTERN PENNSYLVANIA DIS- :  
TRICT OF THE CHRISTIAN AND :  
MISSIONARY ALLIANCE, :  
Plaintiff :

VS. :

No. 4 February Term, 1961  
IN EQUITY

THE CLEARFIELD COUNTY COM- :  
MISSIONERS AND THE CLEARFIELD :  
COUNTY BOARD OF ASSESSMENT :  
AND REVISION OF TAXES, :  
Defendants :

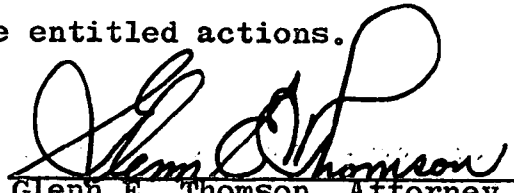
MOTION FOR DISCONTINUANCE

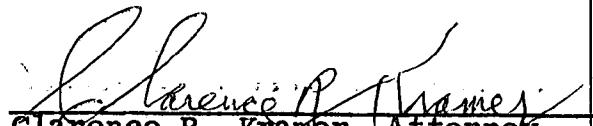
The Western Pennsylvania District of the Christian & Missionary Alliance, the Clearfield County Commissioners and the Clearfield County Board of Assessment and Revision of Taxes have settled the above entitled tax appeals on the basis that the Plaintiff's 1960, 1961 and 1962 real property assessments and market values shall be the same as used in 1959 with the addition of an assessment of 10 cottages, market valuation \$1500, making a total market valuation of \$23,510.00, an assessment for taxation purposes for each year of \$9,404.00, a 1960 tax of \$437.29, a 1961 tax of a like amount and a 1962 tax to be calculated by using the agreed valuation and the 1962 millage rate. A schedule of the agreed assessments and taxes is attached and made a part of this motion.

The 1960 and 1961 taxes to be paid concurrently with the filing of the discontinuance and the 1962 taxes shall be paid when the 1962 tax statements are received.

It is agreed and understood that, although a final settlement has been made on the 1960, 1961 and 1962 assessments and taxes, the said settlement does not abridge or limit the statutory rights of either party as to the 1963 or subsequent years assessments or taxes.

It is moved by counsel for the parties that permission be granted to discontinue the above entitled actions.

  
Glenn E. Thomson, Attorney for  
Plaintiff

  
Clarence R. Kramer, Attorney  
for Defendants

CHRISTIAN & MISSIONARY ALLIANCE BELL  
TOWNSHIP AGREED TAX ASSESSMENTS FOR  
THE YEARS 1960, 1961 AND 1962

ITEM	1959 Assess- ments - 100%	1960, 1961 and 1962 Assessments		Annual Tax for 1960 and 1961 on millage of 46 1/2 mills
		100%	40%	
Dormitory #1	\$1500	\$1500	\$ 600	\$ 27.90
Dormitory #2	1500	1500	600	27.90
Dormitory #3	1500	1500	600	27.90
Dormitory #4	1500	1500	600	27.90
Dormitory #5	1500	1500	600	27.90
Office	200	200	80	3.72
10 Cottages		1500	600	27.90
Laundry Room	1250	1250	500	23.25
Wash Room	1250	1250	500	23.25
Adm. Office	500	500	200	9.30
Reservoir	1500	1500	600	27.90
D.Room & Kitchen	3000	3000	1200	55.80
Store Bldg & Refresh. Stand	1500	1500	600	27.90
Storage House	200	200	80	3.72
Bible Display Stand	200	200	80	3.72
Display Stand	100	100	40	1.86
Ice House	100	100	40	1.86
Garage	100	100	40	1.86
Cottage #1	260	260	104	4.84
Cottage #69	750	750	300	13.95
Cottage #38	600	600	240	11.16
House & 5A	3000	3000	1200	55.80
	<u>\$22,010</u>	<u>\$23,510</u>	<u>\$9404</u>	<u>\$437.29</u>

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

IN THE APPEAL OF THE WESTERN  
PENNSYLVANIA DISTRICT OF THE  
CHRISTIAN & MISSIONARY ALLIANCE

No. 473 February Term, 1961

THE WESTERN PENNSYLVANIA DIS-  
TRICT OF THE CHRISTIAN AND  
MISSIONARY ALLIANCE,  
Plaintiff

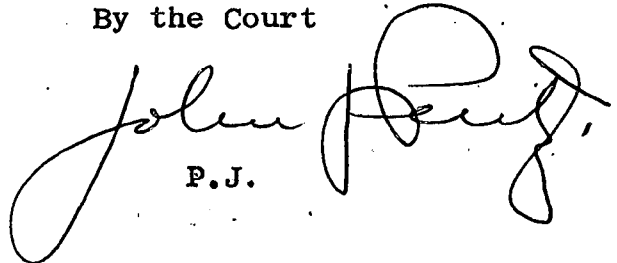
VS.

No. 4 February Term, 1961.  
IN EQUITY

THE CLEARFIELD COUNTY COM-  
MISSIONERS AND THE CLEARFIELD  
COUNTY BOARD OF ASSESSMENT  
AND REVISION OF TAXES,  
Defendants

NOW, February 8<sup>th</sup> 1962, upon considering the foregoing  
motion the request for permission to discontinue the actions is  
granted, a copy of the motion and order to be filed in each pro-  
ceeding.

By the Court

  
P.J.

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNA. No. 473 February Term, 1961 No. 4 February Term, 1961	
In Equity	
IN THE APPEAL OF THE WESTERN PENNSYLVANIA DISTRICT OF THE CHRISTIAN & MISSIONARY ALLIANCE	
THE WESTERN PENNSYLVANIA DIS- TRICT OF THE CHRISTIAN AND MISSIONARY ALLIANCE, Plaintiff	
VS.	
THE CLEARFIELD COUNTY COM- MISSIONERS AND THE CLEARFIELD COUNTY BOARD OF ASSESSMENT AND REVISION OF TAXES, Defendants	
MOTION AND ORDER	
<div>3</div> <div>FILED FEB - 8 1962 CARL E. WALKER PROTHONOTARY</div> <div>LAW OFFICES GLENN E. THOMSON CLEARFIELD, PA.</div>	



IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

IN THE APPEAL OF THE WESTERN :  
PENNSYLVANIA DISTRICT OF THE : No. 473 February Term, 1961  
CHRISTIAN & MISSIONARY ALLIANCE :

ANSWER TO APPEAL  
FROM THE 1960 AND 1961  
TAX ASSESSMENT

To the Honorable John J. Pentz, President Judge of said Court:

The defendant answers the petition as follows:

1. Admitted

2. Admitted

3. The averments as to structures erected upon such lands is admitted, but it is denied that all of such improvements are necessary for church purposes and it is denied that all of such structures and improvements constitute actual places of religious worship. The tabernacles and church meeting houses do constitute such, but the other parts of the premises as constructed by defendants are not places of actual religious worship. It is admitted that for many years the camp meetings have been held upon the premises, but the same premises have been assessed for taxation purposes throughout these years and the taxes have uniformly been paid by the taxable parties.

4. The system of maintenance averred in paragraph 4 is not denied, but it is denied that all of the contributions and gratuitous services and the entire revenue derived from operating the camp meeting ground are applied to the portions of the premises which are actual places of religious worship or to uses of purely public charity.

5. Admitted

6. The assessment for 1960 is admitted, but it is denied that it was contrary to the provisions of the Act of Assembly and denied that it was without notice until rendering of the tax statements. July, 1959, notice was forwarded by mail to the office of the taxable complainant at its address in Punxsutawney Pa., being the address which had theretofore been used in previous years. It is admitted that there were increases in assessed valuation, but the taxable complainant was duly notified by mail to a proper office of it in Punxsutawney, Pa. as hereinbefore stated, in ample time for the complainant to have appealed according to the time tax appeals were due to be taken from the 1960 assessments. Furthermore, the 1960 assessment was a year of general revision of the taxes for Clearfield County and the time in which approximately 40,000 notices had to be sent out to the various taxable persons and property owners and were sent out by mail as was notice sent out in behalf of this complaint. The County Commissioners acting as the Board of Assessment and Revision of Taxes adopted the further precaution of advertising in newspapers of general circulation in Clearfield County on July 18, 1959, a copy of which notice published in the Clearfield Progress, July 18th, of that year is hereto attached and made a part of this answer.

7. Admitted: In addition thereto, notice of the preparation of the 1961 tax roll was advertised in newspapers of general circulation, a copy of which appeared in the Clearfield Progress September 24, 1960, as shown by Exhibit B hereto attached.

8. The averments of paragraph 8 are not denied, but the complainant had the right to appeal following the notice mailed in 1959 showing the upward revision of the 1960 taxes. There was no upward revision of the 1961 taxes from the 1960 levels of valuation and therefore no notice was required to be mailed as to the 1961 assessment.

9. That the attempted appeal from the tax assessment of the year 1960 was made entirely too late and beyond the statutory period of time, and in disregard of notice mailed to the Complainant and of the advertised notice to the public. Defendant further avers in answer to paragraph 9 as follows:

(A) It is denied that the increase of assessments is contrary to law and it is denied that they were increased without giving the required notice.

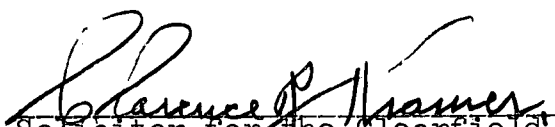
(B) It is denied that the values are excessive and denied that they are not the actual values; on the contrary said values were set by highly experienced and competent appraisers.

(C) It is denied that the buildings other than tabernacle and meeting houses are or should be exempted from taxation being averred that they are not places of actual religious worship and therefore not within the statutory exemption; and it is further denied that they constitute a public charity.

10. Admitted

11. It is denied that all of the buildings should be exempt; only those buildings used as actual places of religious worship should be exempt; it is furthermore denied that the 1959 values should be restored in place of the 1960 values and that the 1961 values should be further reduced over and above the reductions allowed by the appeal taken therefrom.

WHEREFORE, defendant asks that the appeal be dismissed at the cost of the petitioner.

  
Solicitor for the Clearfield  
County Board of Assessment  
and Revision of Taxes

COMMONWEALTH OF PENNSYLVANIA :  
: SS  
:   
COUNTY OF CLEARFIELD :

Before me, William T. Hagarty, Prothonotary, personally appeared Kenneth H. Shirey, who being duly sworn according to law deposes and says that the facts set forth in the foregoing Answer to Appeal from the 1960 and 1961 tax assessment are true and correct to the best of his knowledge.

*Kenneth H. Shirey*

Sworn to and subscribed before  
me this 23rd day of May, 1961

*Wm. T. Hagarty*  
PROTHONOTARY  
My Commission Expires  
1st Monday Jan. 1962

EXEMPT IMPROVEMENTS

#1CM /

Superintendent's Office. If there were no buildings on the grounds but the tabernacles, the superintendent would need an office and it would be as free from taxation as any church office, whether it is a separate structure or an integral part of the main church building.

Main Tabernacle

Young People's Tabernacle.

✓ Refectory or Dining Hall. Almost every large church has exempt dining facilities within or near to the main church building, where the members frequently eat and pay for the meals. It happens that the Alliance dining hall is a separate building, but its function is the same as that of any church refectory.

*Exhibit it*

#### NOTICE

Notice is hereby given as follows:  
The Clearfield County Board of Assessment and Revision of Taxes has received from the Chief Assessor of Clearfield County the Assessment Roll of property in Clearfield County, Pennsylvania, subject to taxation for the year 1961.

The said Assessment Roll will be open for inspection in the Clearfield County Court House, at Clearfield, Pa., during business hours until the 24th day of October, 1960. Persons desiring to appeal from their 1961 assessment shall file a statement in writing, designating the assessment appealed from, with the Clearfield County Board of Assessment and Revision of Taxes on or before the 24th day of October, 1960, at its office in the Clearfield County Court House, Clearfield, Pa.

CLEARFIELD COUNTY BOARD  
OF ASSESSMENT AND REVI-  
SION OF TAXES. 9:24-1d-b

*Exhibit B*

#### ASSESSMENT ROLL NOTICE

NOTICE is hereby given in connection with the 1960 assessments of which notices of each individual assessment have been mailed to every taxable in the County a few of which have not been received by the addressees, as follows:

The Clearfield County Board of Assessment and Revision of Taxes has received from the Chief Assessor of Clearfield County the assessment roll of persons and property in Clearfield County, Pennsylvania, subject to taxation for the year 1960.

The said assessment roll will be open for inspection in the Clearfield County Court House, at Clearfield, Pa., during business hours, until the 20th day of August, 1959. Any person who has not previously received notice of his or her right to appeal from the 1960 assessment, is hereby notified that he or she shall file a statement in writing designating the assessment appealed from, to be filed with the County Board of Assessment and Revision of Taxes on or before the 20th day of August, 1959. Persons who have already received notice by mail designating date by which appeals should be taken may be governed thereby.

CLEARFIELD COUNTY BOARD  
OF ASSESSMENT AND REVI-  
SION OF TAXES, CLEARFIELD,  
PA. 7:18-1d-b

*Exhibit A*

*Wm. Thomson*

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNA. NO. 473 FEBRUARY TERM, 1961	IN THE APPEAL OF THE WESTERN PENNSYLVANIA DISTRICT OF THE CHRISTIAN & MISSIONARY AL- LANCE	ANSWER TO APPEAL, FROM THE 1960 AND 1961 TAX ASSESSMENT	<div>FILED MAY 25 1961 WM. T. HACKETT PROTHONOTARY</div> <div>CLARENCE R. KRAMER COUNTY SOLICITOR CLEARFIELD, PA.</div>
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May 25, 1961 Service by copy accepted  
*Wm. Thomson, Atty for*  
*the Western Pennsylvania*  
*District of the Christian and*  
*Missionary Alliance*

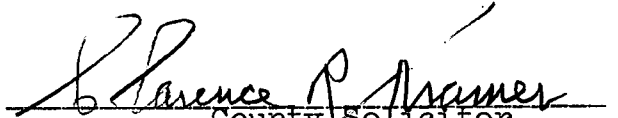
IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

IN THE APPEAL OF THE :  
WESTERN PENNSYLVANIA :  
DISTRICT OF THE :  
CHRISTIAN & MISSIONARY :  
ALLIANCE :

No. 473 February Term, 1961

MOTION FOR EXTENDING  
TIME IN WHICH TO ANSWER

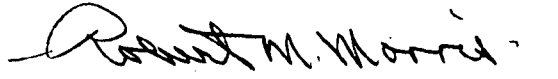
Now April 25, 1961, Clarence R. Kramer, County Solicitor  
moves the Court for an extension of time within which to answer  
from April 30th to May 15th.

  
County Solicitor

ORDER EXTENDING TIME  
FOR ANSWERING

Now April 25<sup>th</sup>, 1961, time for answering extended to  
May 15, 1961.

By the Court:

  
P. J.  
540 1st Dist  
Specially Presiding



IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

IN THE APPEAL OF THE WESTERN  
PENNSYLVANIA DISTRICT OF THE : No. 473 February Term, 1961  
CHRISTIAN & MISSIONARY ALLIANCE :

APPEAL FROM THE DECISION OF THE CLEARFIELD  
COUNTY BOARD OF ASSESSMENT AND REVISION OF TAXES

TO THE HONORABLE JOHN J. PENTZ, PRESIDENT JUDGE OF SAID COURT:

The petition of the WESTERN PENNSYLVANIA DISTRICT OF THE  
CHRISTIAN & MISSIONARY ALLIANCE, respectfully represents:

1. That the Western Pennsylvania District of Christian & Missionary Alliance is a non-profit church corporation organized under the laws of the Commonwealth of Pennsylvania having its registered office in the Swartz Building, Punxsutawney, Pennsylvania.
2. That the said church holds title to two adjoining tracts of land located in Bell Township, Clearfield County, Pennsylvania, the first containing five acres as described in Deed Book 349 Page 28 and the second containing 27.28 acres as described in Miscellaneous Book 68 Page 101, making a total of 32.28 acres together with the buildings and improvements erected thereon.
3. On the said 32.28 acres there have been erected tabernacles, church meeting houses, dormitories, cottages, a caretaker house and numerous other buildings and improvements. All of the property, buildings and improvements are necessary for and used exclusively by the church for a ten-day summer camp meeting held annually in the month of July. These camp meetings have been held annually by the church and its predecessors for over 50 years.

4. That the property is supported by the voluntary contributions and gratuitous services of members of the church and that the entire revenue derived in operating the camp meetings is applied to the support and to increase the efficiency and facilities thereto, the repair and the necessary increase of ground and buildings thereof and for no other purposes.

5. That in 1959 the church was assessed with 21 items shown on Exhibit "A" for a total valuation of \$22,010.00, a 75% assessed valuation of \$16,508.00 and a tax of \$519.04. The church paid in full the 1959 and all prior taxes and during the years has contributed greatly to the economy of that area of Clearfield County.

6. That for the 1960 tax year, contrary to the statutory provisions and without notice to the church until the tax statements dated July 1, 1960 were received, the Clearfield County Board of Assessment and Revision of Taxes increased the market valuation totals from the 1959 valuations to the sum of \$104,600.00 or an increase of \$82,590.00. The assessed valuation was increased from \$16,508.00 to \$41,840.00 or an increase of \$25,332.00 as shown by Schedule "A" attached hereto and made a part of this petition. The resulting tax, unless relief is granted, will be increased from \$519.04 to \$1864.64 or an increase of \$1345.60.

7. That for the tax year of 1961 the said Clearfield County Board of Assessment and Revision of Taxes adopted the valuations it had used in 1960 as shown by Schedule "A" attached.

8. That upon receiving the 1960 tax statements dated July 1, 1960 the Western Pennsylvania District of Christian & Missionary Alliance contacted the Clearfield County Board of

Assessment and Revision of Taxes and protested the increase in valuation of the 1960 totals over the 1959 valuations and the taxes based thereon as well as the proposed 1961 assessments and resulting tax increases.

9. The Board of Assessment and Revision of Taxes granted the church no relief and on August 31, 1960 the church filed appeals from the 1960 and 1961 assessments for the following reasons:

(a) That the assessments were increased contrary to law and without giving the required notice to the taxpayer.

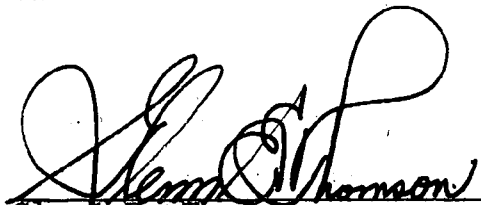
(b) That the values are excessive, being not actual values as defined by statute especially in view of the limited and restricted use of the property, buildings and improvements.

(c) That the tabernacle, meeting houses and all of the other buildings and improvements should be exempt in their entirety, as they are actual places of worship or are used as a public charity, as defined by statute and appellate court decisions.

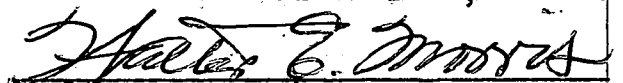
10. That by an Order dated February 13, 1961 the Board of Assessment and Revision of Taxes reduced the 1961 assessments on most of the items by approximately 25% but did not grant to the church an exemption for the property in its entirety, or, any relief from the 1960 assessment whatsoever.

11. Your petitioner believes that for the years 1960 and 1961 that all the items should be exempt, or in the alternative, that the increase of valuations in 1960 over those used in 1959 should be removed and that the 1961 values be further reduced.

WHEREFORE, your petitioner asks that the church for 1960, 1961 and each year thereafter be exempt from real estate taxation on any of the items appearing on Schedule "A". In the alternative the church requests that the 1960 assessment be reduced to the level of the 1959 assessment and the 1961 assessment should be further reduced to reflect the actual market values.



Glenn E. Thomson  
Clearfield, Penna.



Walter E. Morris  
Punxsutawney, Penna.

Attorneys for the Western Pennsylvania District of Christian & Missionary Alliance.

COMMONWEALTH OF PENNSYLVANIA:  
: SS:  
COUNTY OF CLEARFIELD :

REV. HAROLD J. SUTTON, being duly sworn according to law, deposes and says that he is the Superintendent of the Western Pennsylvania District of Christian & Missionary Alliance, that he has been authorized to execute this affidavit on its behalf and that the facts set forth in the foregoing petition are true and correct to the best of his knowledge, information and belief.

Rev Harold J. Sutton

Sworn and subscribed to before  
me this 7th day of April, 1961.

John I. Hagerty

PROTHONOTARY  
My Commission Expires  
1st Monday Jan. 1962

SCHEDULE "A"

	1959 VALUES		1960 VALUES AND ORIGINAL VALUES FOR 1961		ADJUSTED 1961 VALUES	
	Market 100%	Assessed 75%	Market 100%	Assessed 40%	Market 100%-	Assessed 40%
Dormitory #1	\$ 1,500	\$ 1,125	\$14,400	\$ 5,760	\$10,800	\$ 4,320
Dormitory #2	1,500	1,125	10,800	4,320	8,100	3,240
Dormitory #3	1,500	1,125	14,400	5,760	10,800	4,320
Dormitory #4	1,500	1,125	14,400	5,760	10,800	4,320
Dormitory #5	1,500	1,125	17,000	6,800	12,750	5,100
Office	200	150	300	120		
Adm. Office	500	375	1,000	400	750	300
Store Bldg. & Refresh. Stand	1,500	1,125	4,500	1,800	3,375	1,350
Dining Room & Kitchen	3,000	2,250	4,000	1,600		
Bible Display Stand	200	150	800	320	600	240
Display Stand	100	75	250	100	187.50	75
Ice Hmse.	100	75	150	60	117.50	45
Storage H.	200	150	450	180	337.50	135
Laundry Room	1,250	938	1,500	600	1,175	450
G.	100	75	150	60	150	60
H & 5A	3,000	2,250	6,700	2,680	5,325	2,130
Cottage #69	750	563	1,800	720	1,732.50	693
Cottage #38	600	450	650	260	1,057.50	423
Cottage #1	260	195	1,000	400	882.50	353
Cottage #63B			3,500	1,400		
Cottage #67A			750	300		
Cottage #70A			600	240		
Cottage #106			1,500	600		
Cottage #120A			300	120		
Cottage #122			300	120		
Cottage (Ann G.)			1,000	400		
Cottage M.I.			100	40		
Cottage #74			800	320	1,107.50	443
Cottage #PF8					607.50	243
Wash Rooms	1,250	937				
Reservoir	1,500	1,125				
Ten Cottages			1,500	600	1,500	600
Totals	\$22,010	\$16,508	\$104,600	\$41,840	\$72,155	\$28,840

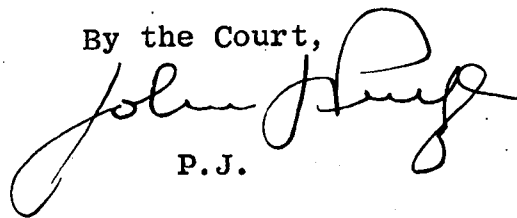
IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

IN THE APPEAL OF THE WESTERN :  
PENNSYLVANIA DISTRICT OF THE : No. February Term, 1961  
CHRISTIAN & MISSIONARY ALLIANCE :

COURT ORDER

AND NOW, April 11<sup>th</sup>, 1961, upon consideration of the foregoing petition and upon motion of Glenn E. Thomson and Walter E. Morris, attorneys for petitioner, an appeal is allowed as prayed for; notice thereof to be given to the Clearfield County Commissioners and the Clearfield County Board of Assessment and Revision of Taxes, the date of hearing hereof to be hereafter fixed and that an issue be framed wherein the Western Pennsylvania District of Christian & Missionary Alliance is to be plaintiff and the Clearfield County Commissioners and the Clearfield County Board of Assessment and Revision of Taxes defendants and that this petition be considered the complaint of the plaintiff.

By the Court,

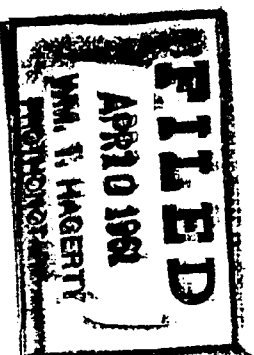
  
P.J.

IN THE COURT OF COMMON PLEAS  
OF CLEARFIELD COUNTY, PENNA.

NO. *473* FEBRUARY TERM, 1961

IN THE APPEAL OF THE WESTERN  
PENNSYLVANIA DISTRICT OF THE  
CHRISTIAN & MISSIONARY ALLIANCE

APPEAL FROM THE DECISION OF  
THE CLEARFIELD COUNTY BOARD  
OF ASSESSMENT AND REVISION  
OF TAXES



LAW OFFICES  
GLENN E. THOMSON  
CLEARFIELD, PA.

TO THE COUNTY COMMISSIONERS AND THE CLEARFIELD  
COUNTY BOARD OF ASSESSMENT & REVISION OF TAXES

You are hereby notified to plead to the enclosed  
petition within twenty (20) days from the service  
hereof.

GLENN E. THOMSON  
WALTER E. MORRIS

BY *Glenn E. Thomson*  
Attorney for Petitioner

April 10, 1961

Service accepted and copy received of the within  
petition.

*Clarence R. Kramer*  
Clarence R. Kramer, Esq.  
Solicitor for Clearfield  
County Commissioners and  
Clearfield County Board  
of Assessment & Revision  
of Taxes