

**IN THE COURT OF COMMON PLEAS
OF THE 37TH JUDICIAL DISTRICT OF PENNSYLVANIA
WARREN COUNTY BRANCH
CIVIL DIVISION**

WARREN MOTEL ASSOCIATES,

APPELLANT,

No. A.D. 818 OF 2010

VS.

WARREN COUNTY BOARD OF
ASSESSMENT APPEALS,

APPELLEE,

CITY OF WARREN,
WARREN COUNTY, and
WARREN AREA SCHOOL DISTRICT,

INTERESTED PARTIES.

TYPE OF PLEADING:
SETTLEMENT OF TAX
ASSESSMENT APPEAL

FILED ON BEHALF OF:
COUNTY OF WARREN

COUNSEL OF RECORD:

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**SETTLEMENT OF TAX
ASSESSMENT APPEAL**

1. Appellant, Warren Motel Associates (“Warren Motel”) is a general partnership with an address of 210 Ludlow Street, Warren, Pennsylvania, 16365.

2. Appellant is the owner of real estate and taxable property located in the City of Warren, Warren County, Pennsylvania, identified as WN-499-8610, (hereinafter referred to as the “Property”).

3. The Appellee, Warren County Board of Assessment Appeals and the Interested Parties, Warren County, City of Warren and the Warren County School District are the relevant taxing authorities in which the Property is situated (collectively referred to as the “Taxing Authorities”).

4. The Appellant filed the above captioned Appeal on or about December 1, 2010 (the "Appeal").

5. The parties hereto have agreed to settle the above Appeal pursuant to the following terms and conditions:

- (a) No Penalties and Interest. The Parties hereby agree to waive any and all penalties and interest claims which may be due and owing from any of the parties against the Property;
- (b) The Property shall be assessed in each of the years listed below based on the following market values:

Tax Year	F.M.V.	A.V.
2011	\$2,062,503.00	\$736,313.57
2012	\$2,062,503.00	\$682,688.50
2013	\$2,062,503.00	\$839,438.72
2014	\$2,062,503.00	\$839,438.72

- (c) Payment of Refund. The appropriate taxing authorities hereby agree to pay any refund due and owing to the Appellant as follows:
 - 1. Forty (40%) Percent of the refund due and owing for each year shall be paid to the Law Firm of Blumling & Gusky, LLP. Sixty (60%) Percent of the remaining refund due and owing for each applicable year shall be applied to the real estate tax due and owing for the tax year 2015 for the property known as the Hampton Inn, Parcel No. WN-5-431800-000, owned by J. McGraw, LLC. Because Parcel No. WM-5-431800-000 is not located in the City of Warren, the preceding shall not apply to the City of Warren, and the City shall pay One Hundred (100%) Percent of the refund due and owing for each year to the Law Firm of Blumling & Gusky, LLP.
 - 2. The refund due and owing for the taxable year 2014 (first quarter only) shall be paid in the same percentages as set forth above for the prior years.
 - 3. Any refund and/or credit for the tax year 2015 shall be made within sixty (60) days of the execution of this Agreement.
- (d) As an integral part of this Settlement Agreement, the Appellant, and its legal counsel, Blumling & Gusky, LLP on the Appellant's behalf and on the behalf of

J. McGraw, LLC, Appellant in the Tax Appeal of J. McGraw, LLC v. the Warren County Board of Assessment Appeals, et al at No. 819 of 2010, agree not to withdraw the aforesaid Appeal and to consent to the filing of a Cross-Appeal by the Taxing Authorities, Nunc Pro Tunc.

6. The parties respectfully request that this Honorable Court approve the terms and conditions of the within Settlement.

IN WITNESS WHEREOF, the undersigned, intending to be legally bound, have duly executed this Settlement to become effective as of the date this Honorable Court approves the same.

CONSENTED TO BY AND BETWEEN:
WARREN MOTEL ASSOCIATES

WARREN COUNTY SCHOOL DISTRICT

Board President

ATTESTED TO BY:

Board Secretary

WARREN COUNTY BOARD OF
COMMISSIONERS

CITY OF WARREN

Commissioner

Commissioner

Commissioner

AND APPROVED BY THE COURT THIS ____ DAY OF _____, 2015.

The Honorable Gregory Hammond J.

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