

J. MCGRAW, LLC,)	IN THE COURT OF COMMON PLEAS
)	OF THE 37TH JUDICIAL DISTRICT OF
Appellant)	PENNSYLVANIA
)	
v.)	WARREN COUNTY BRANCH
)	
WARREN COUNTY BOARD OF)	
ASSESSMENT APPEALS,)	No. 000819 OF 2010
)	
Appellee)	
)	
)	
CONEWANGO TOWNSHIP,)	
COUNTY OF WARREN, and)	
WARREN COUNTY SCHOOL)	
DISTRICT)	
)	
Interested Parties)	

ORDER

AND NOW, this ____ day of _____, 2018, upon consideration of the Motion to Enforce Settlement Agreement and having determined that the parties entered into a binding, enforceable oral agreement to settle this case, it is hereby ORDERED that the Motion is GRANTED. This matter is settled as follows:

1. J. McGraw, LLC owns certain real property located at 3291 Market Street, Warren, PA 16365, with tax ID no. WN-005-4318 (the "Property"). The Property is the subject of the instant tax assessment appeal, which involves a dispute over the Property's assessed value since the tax year beginning in 2011. Since 2011, the Property's assessed value has been \$707,940. The Parties have agreed that the total, aggregate assessed value of the Property is as follows:

<u>Tax Year</u>	<u>Total Assessed Value</u>
2011	\$1,041,451
2012	\$1,032,759
2013	\$1,029,625
2014	\$1,025,538

2015	\$1,025,539
2016	\$1,017,669
2017	\$1,010,180
2018	\$1,312,500

2. For tax years after 2018, the Property's total, aggregate assessed value may be adjusted by the County, through the Warren County Assessment Office ("Assessment Office"), in the normal course of business and as provided by law. Unless and until the Assessment Office makes such adjustment, the Property's assessed value will remain \$1,312,500.
3. The Assessment Office will allocate the aggregate assessed value of the Property between land and improvements in good faith, using generally accepted appraisal and assessment standards, techniques and methodologies. The Assessment Office must promptly amend its records to reflect the Property's value as established in Paragraph 1 above and the allocation of aggregate assessed value between land and improvements as described herein.
4. For tax years 2011 through 2017, McGraw paid the Property's real estate taxes based on its then-assessed value of \$707,940. Because the Property's assessed value has been increased in accordance with Paragraph 1 of this Order, McGraw owes additional property taxes for tax years 2011 through 2017. The Parties agree that McGraw's additional property tax obligation for tax years 2011 through 2017 is \$175,000 (the "Past Due Taxes"), which is due and payable subject to the terms of this Order.
5. McGraw can pay the Past Due Taxes in ten equal yearly installments of \$17,500, with each yearly payment due on or before the date that yearly property taxes are otherwise due and payable in Warren County. Any Past Due Tax payments made by McGraw are to be allocated according to the proportionate millage rates then in effect in Warren County.
6. The Past Due Taxes shall remain a tax liability of the Property until paid in full.
7. Within 45 days of the date of this Order, Conewango Township, Warren County, and Warren County School District must vote to approve this settlement.

BY THE COURT:

_____ J.