

**IN THE COURT OF COMMON PLEAS OF LEHIGH COUNTY, PENNSYLVANIA
CIVIL ACTION- LAW**

IN RE:	APPEAL OF MAPLEWOOD)	
	ACQUISITION LP,)	
	Petitioner)	FILE NO. 2011-C- 4239
)	
	BOARD OF ASSESSMENT APPEALS)	
	OF LEHIGH COUNTY,)	
	Respondent)	
)	
	COUNTY OF LEHIGH,)	
	Intervenor)	
)	
	SOUTHERN LEHIGH SCHOOL)	
	DISTRICT,)	
	Intervenor)	

ORDER

AND NOW, this ____ day of _____ 2012, upon consideration of and in accordance with the attached Stipulation of Counsel, it is hereby **ORDERED** that:

1. The fair market value in the year 2012 of the seven (7) residential subdivision lots identified by tax parcel identification number and street address shall be as set forth on Exhibit "A" attached hereto which, when multiplied by the applicable common level ration published on July 1, 2011, of 0.357 (35.7%) shall yield assessed values for purposes of assessment of real estate taxes for the year commencing January 1, 2012, as set forth on Exhibit "A."

2. The fair market value in the year 2013 of the seven (7) residential subdivision lots identified by tax parcel identification number and street address shall be as set forth on Exhibit "A" attached hereto which shall be 100% of the assessed values for such properties for purposes of assessment of real estate taxes for the years on and after January 1, 2013.

3. The within assessment appeal shall be marked Settled, Discontinued and Ended, with Prejudice, by the Clerk of Courts, Civil Division, court of Common Pleas of Lehigh County, Pennsylvania.

BY THE COURT:

, Judge

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)	
	SOUTHERN LEHIGH SCHOOL)	
	DISTRICT,)	
	Intervenor)	

STIPULATION OF COUNSEL

AND NOW, comes the Petitioner, Maplewood Acquisition LP, by their counsel, Timothy J. Siegfried, Esquire, the Respondent, Lehigh County Board of Assessment Appeals, by its counsel, William H. Platt, II, Esquire, the Intervenor, County of Lehigh, by its special counsel, David M. Backenstoe, Esquire, and the Intervenor, Southern Lehigh School District, by its Solicitor, James A. Bartholomew, Esquire, with the following Stipulation of Counsel:

1. Petitioner is the owner of seven (7) residential subdivision lots located in Lower Milford Township, Lehigh County, Pennsylvania, and in Southern Lehigh School District, identified on a Schedule of Lots by tax parcel identification number and street address as set forth on Exhibit "A" attached hereto (the "Tax Parcels").

2. Petitioner has filed a tax assessment appeal to the Board of Assessment Appeals and thereafter filed an appeal to this Honorable Court seeking reductions in the Tax Parcels' recorded assessed values as of August 1, 2011, for tax year commencing January 1, 2012, and thereafter until such time as said appeal has been determined.

3. After further review of the values currently recorded for the Tax Parcels, all parties of record are in agreement that the revised current fair market value of the Tax Parcels in the year 2012 shall be as set forth on Exhibit "A" attached hereto which, when multiplied by the applicable common level ration published on July 1, 2011, of 0.357 (35.7%) shall yield assessed values for purposes of assessment of real estate taxes for the year commencing January 1, 2012, as set forth on Exhibit "A" and that the revised fair market value in the year 2013 shall be as set forth on Exhibit "A" attached hereto which shall be 100% of the assessed values for such properties for purposes of assessment of real estate taxes for the years on and after January 1, 2013.

4. The parties agree that the Court should enter an Order in the form attached, setting the current market values and assessed values of the Tax Parcels for the year commencing January 1, 2012 and for the years commencing January 1, 2013, and thereafter as set forth on Exhibit "A" and order that the case be marked Settled, Discontinued and Ended with Prejudice.

MAPLEWOOD ACQUISITION LP

By: _____
Timothy J. Siegfried, Esquire

BOARD OF ASSESSMENT APPEALS

By: _____
William J. Platt, II, Esquire

COUNTY OF LEHIGH

By: _____
David M. Backenstoe Esquire

SOUTHERN LEHIGH SCHOOL DISTRICT

By: _____
James A. Bartholomew, Esquire