

**RUDOLPH CLARKE, LLC**  
By: Michael L. Barbiero, Esquire  
Attorney I.D. #82933  
By: Alexander M. Glassman, Esquire  
Attorney I.D. #314530  
7 Neshaminy Interplex, Suite 200  
Trevose PA, 19053  
215-633-1890

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NORRISTOWN AREA SCHOOL DISTRICT	:	Docket No. 2019-26379
	:	
	:	Assessment Appeal
	:	
vs.	:	Property Location: 2508 W. Main Street
	:	
MONTGOMERY COUNTY BOARD OF ASSESSMENT APPEALS, et al.	:	Tax Parcel No.: 63-00-07195-00-5

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### SETTLEMENT STIPULATION

#### Parties

1. Appellant is the Norristown Area School District.
2. Appellee is the Montgomery County Board of Assessment Appeals.
3. The Property Owner, Wisdon, Inc. has not intervened in this appeal and the Court has directed the Board of Assessment and School District to resolve this matter.
4. Intervenors are Montgomery County and West Norriton Township.

#### Property

5. The Property, which consists of approximately 0.35 acres is located at 2508 W. Main Street, within the Township of West Norriton, and is further identified as Tax Parcel No. 63-00-07195-00-5 ("Property").
6. The Property's current assessment is 322,030.

#### Appeal

7. In 2019, the District filed an assessment appeal with the Board of Assessment Appeals challenging the Property's amount of 322,030 for the taxable year beginning January 1, 2020.

8. On October 10, 2019, after conducting a hearing on the Appeal, the Board issued a "Notice of No Change in Assessment" determination.
9. On November 8, 2019, the District appealed to this Court from the Board's "Notice of No Change in Assessment" determination.

Settlement Terms

10. Based on the risks and costs of litigation, the parties have decided it is in their best interests to settle this matter based upon the terms and conditions set form in this Stipulation.
11. Accordingly, the parties, intending to be legally bound, and to bind their respective clients, agree to the following settlement terms:

**2020 Assessment:** Effective January 1, 2020 for County and Township tax years and July 1, 2020 for the School District tax years, the assessment on the Property shall be **increased** from three hundred twenty two thousand and thirty (322,030) to three hundred and ninety-four thousand nine hundred and thirty (394,930).

**2021 Assessment:** Effective January 1, 2021 for County and Township tax years and July 1, 2021 for the School District tax years, the assessment on the Property shall be **increased** from three hundred twenty two thousand and thirty (322,030) to three hundred and ninety-four thousand nine hundred and thirty (394,930).

**2022 Assessment:** Effective January 1, 2022 for County and Township tax years and July 1, 2022 for the School District tax years, the assessment on the Property shall be **increased** from three hundred twenty two thousand and thirty (322,030) to three hundred and ninety-four thousand nine hundred and thirty (394,930).

12. Based upon the increased assessment established by the Stipulation, all counsel agree that additional amounts are owing to the taxing authorities as follows:

**NORRISTOWN AREA SCHOOL DISTRICT**

<b>Tax Year</b>	<b>Old Assessment</b>	<b>New Assessment</b>	<b>Increase</b>	<b>Millage Rate</b>	<b>Amounts Owing</b>
2020	322,030	394,930	72,900	.039204	\$2,857.97
2021	322,030	394,930	72,900	.039204	\$2,857.97
				<b>Total</b>	<b>\$5,715.94</b>

**MONTGOMERY COUNTY**

<b>Tax Year</b>	<b>Old Assessment</b>	<b>New Assessment</b>	<b>Increase</b>	<b>Millage Rate</b>	<b>Amounts Owing</b>
2020	322,030	394,930	72,900	.003459	\$252.16
2021	322,030	394,930	72,900	.003632	\$264.77
				<b>Total</b>	<b>\$516.93</b>

**MONTGOMERY COUNTY COMMUNITY COLLEGE (MCCC)**

<b>Tax Year</b>	<b>Old Assessment</b>	<b>New Assessment</b>	<b>Increase</b>	<b>Millage Rate</b>	<b>Amounts Owing</b>
2020	322,030	394,930	72,900	.00039	\$28.43
2021	322,030	394,930	72,900	.00039	\$28.43
				<b>Total</b>	<b>\$56.86</b>

**WEST NORRITON TOWNSHIP**

<b>Tax Year</b>	<b>Old Assessment</b>	<b>New Assessment</b>	<b>Increase</b>	<b>Millage Rate</b>	<b>Amounts Owing</b>
2020	322,030	394,930	72,900	.004475	\$326.23
2021	322,030	394,930	72,900	.004475	\$326.23
				<b>Total</b>	<b>\$652.46</b>

13. If taxpayer paid its taxes within the discount period for any of the taxes years at issue in this appeal, then two percent shall be deducted from the amount of the calculated underpayment for that tax year. Conversely, if Taxpayer paid its taxes within the penalty period for any of the tax years at issue in this appeal, then ten percent shall be added to the amount of the calculated underpayment for that tax year.
14. That upon Court approval of this Stipulation and Order of Settlement, the Taxing Authorities shall forward bills to the Taxpayer for the amount of underpayments as set forth in this Stipulation.
15. The parties acknowledge that this agreement does not limit the Montgomery County Board of Assessment Appeals' statutory authority to revise the assessment of this subject

parcel as the results of a countywide reassessment, change in the subject property, or otherwise provided by applicable law. All parties shall have the right to appeal a decision by the Montgomery County Board of Assessment as provided by law.

16. That the parties' agreement to settle in a compromise of existing matters. If there is any subsequent appeal filed by any party or successor in interest then the assessments agree to herein are inadmissible in any other proceeding.
17. Each party shall bear its on costs and attorneys' fees.
18. Each attorney signing this Stipulation has obtained the appropriated authority from his/her client.
19. This appeal will be marked **Settled, Discontinued, and Ended** upon Court approval of this Stipulation.

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**SHAE ASHE**

President, Board of School Directors for Norristown Area School District

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**SAMANTHA MAGEE, ESQUIRE**

Attorney for Montgomery County  
Board of Assessment Appeals

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**DANIEL GRIESER, ESQUIRE**

Attorney for West Norriton Township

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**BRIAN O. PHILLIPS, ESQUIRE**

Attorney for Montgomery County