

### **Resolution #R-11-2013**

WHEREAS, the American Association for Lost Children, Inc. (hereinafter the "Taxpayer"), is the owner of a certain parcel of real property located in Unity Township, Westmoreland County, Pennsylvania, identified by Tax Map No. 61-20-04-0-023 (hereinafter the "Property"); and

WHEREAS, the Taxpayer filed court proceedings at No. 461 of 2010 in the Court of Common Pleas of Westmoreland County, Pennsylvania, appealing from a determination by the Board of Assessment Appeals of Westmoreland County rejecting an application for exemption from real property taxes being levied against the Property (hereinafter the "Appeal"); and

WHEREAS, after litigation and a full trial on the merits of the appeal, the Taxpayer and attorneys representing the taxing authorities, Greater Latrobe School District, Unity Township and the County of Westmoreland, have reached an agreement for settlement of the appeal.

NOW, THEREFORE, in order to effectuate the terms of the settlement agreed among the parties to the Appeal, it is hereby RESOLVED AND ENACTED by the Board of Commissioners of the County of Westmoreland as follows:

1. The County agrees to settle the appeal of the tax exemption case *In Re: American Association for Lost Children, Inc.*, No. 461 of 2010, involving Tax Map No. 61-20-04-0-023, by means of a Consent Order of Court, including the following terms:

A. The Consent Order of Court shall be for a term for a period of ten years, commencing January 1, 2012.

B. During the term of the Consent Order of Court, the Taxpayer shall make payments in lieu of taxes in an amount equal to ten percent (10%) of the real estate taxes that would be due and owing to the County and the other taxing authorities had the Consent Order not been entered.

C. During the term of the Consent Order of Court, the County agrees to treat the Property as exempt from real estate taxes.

D. In the event that the Taxpayer utilizes the Property or any portion thereof in activities that are not in support of the charitable mission of the American Association for Lost Children, Inc., the County shall not be prohibited from attempting to assess taxes on any unrelated business activities carried on within the Property.

E. At the conclusion of the term of the Consent Order of Court, the Property shall continue to be treated by the County as exempt from real estate taxes, subject to the right to challenge the tax exempt nature of the Property.

F. Within seven days after the effective date of the Consent Order of Court, Taxpayer shall dismiss the appeal as to the County with prejudice by filing a Praecipe to Settle and Discontinue the appeal.

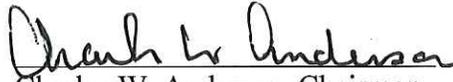
2. The County Solicitor is hereby authorized to execute any and all court documents to settle the Appeal and effectuate a Consent Order of Court containing the above terms.

RESOLVED AND ENACTED by the Board of Commissioners of the County of Westmoreland at a regularly scheduled public meeting held this 28<sup>th</sup> day of March, 2013, a quorum being present.

ATTEST:

  
Chief Clerk

COUNTY OF WESTMORELAND  
BOARD OF COMMISSIONERS

  
Charles W. Anderson, Chairman

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R. Tyler Courtney

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Ted Kopas

