# CENTRAL BUCKS SCHOOL DISTRICT SCHOOL BOARD MEETING

Dr. Weitzel thanked Director Brian Cox and the CB South Jazz Ensemble for performing before the Board meeting.

The Central Bucks Board of School Directors held its meeting on Tuesday, January 26, 2016 in the Board Room of the Educational Services Center with President Beth Darcy presiding. The meeting was called to order by President Darcy at 7:40 p.m., followed by the Pledge of Allegiance.

Mrs. Darcy announced that the Board met in Executive Session on Wednesday, January 20, 2016 prior to the Finance Committee meeting to discuss real estate assessment appeals litigation.

# **BOARD MEMBERS PRESENT**

Beth Darcy - President, Sharon Collopy, Stephen Corr, Paul Faulkner, Glenn Schloeffel, Karen Smith, Dennis Weldon

Mrs. Darcy stated that Jerel Wohl was stuck in traffic and would arrive shortly.

#### **BOARD MEMBERS ABSENT**

John Gamble

#### ADMINISTRATORS PRESENT

Dr. David Weitzel, Dr. Nancy Silvious, Dr. David Bolton, Andrea DiDio-Hauber, Scott Kennedy, David Matyas, Edward Sherretta, Mary Kay Speesc

## **ALSO PRESENT**

Jeffrey Garton - Solicitor, Sharon Reiner - School Board Secretary

# APPROVAL OF MINUTES

Motion by Stephen Corr, supported by Karen Smith, to approve the minutes of the January 12, 2016 school board meeting.

Motion Approved 7-0.

Mr. Wohl arrived at 7:43 p.m.

#### PUBLIC COMMENT

None

#### SUPERINTENDENT'S REPORT

# 2016-2017 PRELIMINARY BUDGET ADOPTION

Mr. David Matyas, Business Administrator, presented a PowerPoint on the 2016-2017 Preliminary Budget Adoption. The proposed 2016-2017 budget is an increase of \$12,165,459 over the 2015-2016 budget. Of the increase amount, \$6.4M can be attributed to increased retirement system contributions. The remaining \$5.8M can mainly be attributed to contractual salaries and healthcare benefit increases. In addition, it is proposed to expand the Extra Duty Responsibility (EDRs) compensation program

for payment of after school activity leaders for sports, band, plays and student clubs. As of January 20, 2016 the district is scheduled to receive \$24,226,939 in state subsidies which is 1% more than it received in 2014-2015. For 2016-2017, the budgeted employer contribution rate to PSERS retirement will move from 25.84% to 30.03%. To address the retirement rate increases, the district has been saving for years in anticipation of higher PSERS rates; the district is using its savings to pay off debt ahead of schedule (\$153M in principal over the past 5 years has been pre-paid); and the district is considering debt prepayment in the amount of \$30M in June 2017. The local revenues have been improving over the past three (3) years and so far for the 2015-2016 school year the revenues are trending about \$4.3M above the budgeted amount. The Act 1 base limit is 2.4%. Over the past few years the percent increase in the millage rate has remained low and in 2013-2014 and 2015-2016 the rate was 0%. The district has applied for an Act 1 exception for retirement expenses and will only be used if necessary. Some major goals for the 2016-2017 budget are:

- To keep the tax increases at an absolute minimum or "0" mills if possible
- Prepare for the large retirement rate increases over the next two years
- Continue to find ways to minimize the growth in healthcare costs
- Plan for future debt reduction. Also, no future borrowing, pay cash for technology, buses, and renovations
- Continue to fund and assess district initiatives for 2016-2017
  - o Finalize elementary wireless network access
  - o Expand Extra Duty Responsibilities (EDRs)
  - o Establish iPad carts for grades 3 through 6
  - o Maintain class size
  - o Add 4 teachers to the QUEST program (expense offset by enrollment decline)
  - o Update materials for elementary math

The enrollment in Central Bucks is continuing to decline and will do so for the next several years. Enrollment in surrounding districts is also declining. Over the following months the Superintendent and Cabinet will refine staffing needs, refine healthcare numbers, analyze revenue projections, refine expenditure projections, and analyze the Governor's proposed 2016-2017 budget when it becomes available. The Board tonight is being asked to consider the 2016-2017 Preliminary Budget Adoption in the amount of \$323,660,171. The final budget adoption is scheduled for the June 14, 2016 Board meeting.

#### RECOMMENDATIONS FOR ACTION

#### TREASURER'S REPORT AND SUMMARY OF FUND DISBURSEMENTS

Motion by Jerel Wohl, supported by Stephen Corr, to approve the Treasurer's Report and Summary of Fund Disbursements for the months of November 2015 and December 2015.

General Fund	\$21,349,775.94
Capital Fund	795,679.23
Food Service	799,051.95
TOTAL ALL FUNDS - NOVEMBER	\$22,944,507.12
General Fund	\$23,853,674.91
Capital Fund	\$ 569,095.71
Food Service	\$ 411,201.20
TOTAL ALL FUNDS – DECEMBER	\$24.833.971.82

Motion Approved 8-0.

# ACCOUNTS PAYABLE CHECK DISBURSEMENTS

Motion by Stephen Corr, supported by Jerel Wohl, to approve the January 11, 2016 and January 15, 2016 General Fund check disbursements in the amount of \$153,791.77; the January 8, 2016 and January 20, 2016 Capital Fund check disbursements in the amount of \$289,860.86; and the January 8, 2016 Food Service Fund check disbursements in the amount of \$1,719.22.

Motion Approved 8-0.

#### **BUDGETARY TRANSFERS**

Motion by Stephen Corr, supported by Karen Smith, to approve the following budgetary transfers for the 2015-2016 fiscal year.

the 20	15-2016	fiscal year.			
FROM:	1100 - 100	Instruction - Salaries		30,000	
TO:	2100 - 100	Support Services - Salaries	30,000		
Reallocat	te budgeted p	ayroll from Instruction to Support Services.	****	*****	
FROM:	2200 - 700	Instructional Support - Property		3,300	
TO:	2200 - 800	Instructional Support - Dues & Fees	3,300		
Realloca	te budget witl	nin the Instructional Support Function.	*****	*****	
FROM:	2300 - 600	Administrative Support Serv - Supplies		15,000	
TO:	2300 - 700	Administrative Support Serv - Property	15,000		
Realloca	te budget wit	him the Administrative Support Services Function.	******	****	
FROM:	1100 - 600	Instruction - Supplies		4,000	
TO:	1400 - 600	Alternative Ed - Supplies	4,000		
Realloca	te budget for	supplies from the Instruction Function to the Alternative	Ed Function.	******	
FROM:	2500 - 100	Business Support - Salaries		2,700	
TO:	2500 - 800	Business Support - Dues & Fees	2,700		
Realloca	te budget in t	he Business Support Function. *********************************	: *** * * * * * * * * * * * * * * * * *	*********	
FROM:	2700 - 600	Transportation - Supplies		30,000	
TO:	2700 - 700	Transportation - Property	30,000		
Reallocate budget in the Transportation Function.					
FROM:	3250 - 700	Student Activities - Property		10,000	
TO:	3250 - 500	Student Activities - Other Purchase Services	10,000		
	Reallocate budget in the Student Activities Function. ************************************				
Motion Approved 8-0.					

RESOLUTION FOR 2016—2017 PRELIMINARY BUDGET AND ACT 1 EXCEPTION(S)

Motion by Stephen Corr, supported by Paul Faulkner, to approve the Resolution for the 2016-2017 Preliminary Budget and Act 1 Referendum Exception(s). These documents are Attachment A.

Motion Approved 8-0.

# REIMBURSEMENT OF REAL ESTATE TAXES FOR REGAL CINEMAS INC.

Motion by Stephen Corr, supported by Paul Faulkner, to approve the negotiated settlement of the real estate assessment appeal with Regal Cinemas, Inc. in the amount of \$975,500 for fiscal years 2002-2003 through 2014-2015 and \$103,941.69 for the current fiscal year (2015-2016). These documents are Attachment B.

Motion Approved 8-0.

## DISTRICT COMMUNICATIONS REPLACEMENT PROPOSAL

Motion by Stephen Corr, supported by Karen Smith, to purchase and implement Blackboard ParentLink District and School App for mobile device in April 2016 at an annual cost of \$9,386.

Motion Approved 8-0.

Motion by Stephen Corr, supported by Karen Smith, to purchase and implement Blackboard Connect Email/Phone/Text application for district communications in April 2016 at an annual cost of \$23,465.

Motion Approved 8-0.

# CONSTRUCTION CONTRACTS AND SERVICE AGREEMENTS

Motion by Stephen Corr, supported by Paul Faulkner, to award a contract to If It's Water, Inc. to provide and install a UV water treatment system at CB South High School in the amount of \$43,357. This system is available on the Co-Stars cooperative purchasing contract #016-051.

Motion Approved 8-0.

## SCHOOL BOARD POLICIES FOR FIRST READ

Motion by Stephen Corr, supported by Dennis Weldon, to table School Board Policy 113.3 – Screening and Evaluation for Students With Disabilities; School Board Policy 123 – Interscholastic Athletics; School Board Policy 123.1 – Concussion Management; School Board Policy 123.2 – Sudden Cardiac Arrest; School Board Policy 317 – Conduct/Disciplinary Procedures – Administrative Employees; School Board Policy 417 – Conduct/Disciplinary Procedures – Professional Employees; School Board Policy 517 – Conduct/Disciplinary Procedures – Classified Employees; School Board Policy 816 – Electronic Communications and Social Media/Networking; School Board Policy 824 – Maintaining Professional Adult/Student Boundaries; and School Board Policy 916 – Volunteers, so that the proposed policies can be posted on the CBSD website for public review.

Motion Approved 8-0.

# ADOPTION OF 2016-2017 SCHOOL CALENDAR

Dr. Weitzel highlighted the changes made to the calendar as a result of feedback received from the Board since the last Board meeting:

- The first teacher days would be August 29, 2016 and August 30, 2016
- The first day of school for all students would be Wednesday, August 31, 2016
- The last day of school for all students would be moved from Friday, June 9, 2016 to Tuesday, June 13, 2016. The last day for teachers would be moved from Monday, June 12, 2016 to Wednesday, June 14, 2016.

Motion by Stephen Corr, supported by Paul Faulkner, to approve the 2016-2017 School Calendar.

Dr. Weitzel stated that the calendar is presented at the January Board meeting at the request of parents so that people can adjust their plans. Board members entered into a discussion on the calendar. The state requires students to attend at least 180 days of school each year. Mr. Corr and Mr. Faulkner stated they would like the district to continue the practice of having Central Bucks students attend 184 days for instructional purposes. Mr. Corr noted the contractual obligations in effect and the obligations as a Board to look at what is in the best interest of the students and everyone in the district and this calendar does so. Mrs. Collopy stated she and others would like the snow days to be taken off the 184 days; Mrs. Darcy would like to have continued discussion and data on 184 days vs 180 days; and Mrs. Smith noted that she has heard from parents wanting more flexibility throughout the school year for more family time. Board members continued to discuss the various effects of the calendar on students, parents, and staff. Mr. Weldon requested more time to review and discuss the school calendar at a future meeting. Dr. Weitzel stated that more instructional time is beneficial for students and that staff professional days held throughout the school year allow for continued collaboration rather than having all staff professional days split between the beginning and the end of the school year. Dr. Weitzel encouraged the Board to consider and approve the proposed calendar.

Motion by Dennis Weldon, supported by Karen Smith, to table the approval of the 2016-2017 school calendar in order to have further discussion.

Motion Approved 5-3. (Mrs. Collopy, Mrs. Darcy, Mr. Schloeffel, Mrs. Smith, and Mr. Weldon voted yes; Mr. Corr, Mr. Faulkner, and Mr. Wohl voted no).

Further discussion will occur at the February 10, 2016 Curriculum Committee meeting. Please note that the 2016-2017 calendar could possibly go before the Board for approval at the February 23, 2016 Board meeting.

#### PERSONNEL ITEMS

Motion by Stephen Corr, supported by Dennis Weldon, to approve resignations and leaves of absence; appointments, long-term substitute teachers, long-term per diem substitute teachers, classification changes, and community school staff.

#### RESIGNATIONS

Name:

Tracey Bulvin

Position:

Before/After School Care Program

Effective:

December 31, 2015

Name:

Sallie Carr

Position:

Swim Program - Central Bucks High School - East

Effective:

December 31, 2015

Name:

Shelly Bik Earley

Position:

Before/After School Care Program

Effective:

December 31, 2015

Name:

Christopher Evans

Position:

Before/After School Care Program

Effective:

December 31, 2015

Name:

Darell Garner

Position:

Special Education Assistant - Bridge Valley Elementary School

Effective:

January 22, 2016

Name:

Samantha Hennessey

Position:

Before/After School Care Program

Effective:

December 31, 2015

Name:

Marc Hoover

Position:

Substitute Custodian – Facilities Department

Effective:

December 31, 2015

Name:

Katelynn Maly

Position:

Before/After School Care Program

Effective:

December 31, 2015

Name:

Perinann Matthews

Position:

Swim Program - Central Bucks High School - South

Effective:

December 31, 2015

Name:

Ryan Myers

Position:

Before/After School Care Program

Effective:

December 31, 2015

Name:

Jorge Suitor

Position:

Substitute Custodian - Facilities Department

Effective:

December 31, 2015

#### LEAVES OF ABSENCE

Catherine Bell

English teacher - Central Bucks High School - West

March 4, 2016 - June 1, 2016

Megan Boletta

Science teacher - Holicong Middle School

March 8, 2016 - August 2016

Kevin Cawley Social Studies teacher - Central Bucks High School - South

November 17, 2015 – TBD

Annalia Chaplin Elementary teacher - Bridge Valley Elementary School

May 2, 2016 – August 2016

Cheryl Choe Biology teacher – Central Bucks High School – South

April 4, 2016 – January 2017

Kristen Deery Behavior Support Specialist – Educational Services Center

April 4, 2016 - August 2016

John Fuhr School Bus Driver – Transportation

January 11, 2016 – TBD

Leslie Fuller Admin Secretary – Bridge Valley Elementary School

November 11, 2015 – TBD (Intermittent)

Lisa Im Special Education teacher - Gayman Elementary School

May 2, 2016 – August 2017

Jillian Maiese Elementary teacher – Titus Elementary School

March 21, 2016 – August 2016

Mark Mannella School Psychologist – Groveland Elementary School

January 12, 2016 – January 29, 2016

Gregory Marlin Custodian - Bridge Valley Elementary School

December 16, 2015 – TBD

Tiffany Pobst Elementary teacher - Bridge Valley Elementary School

April 8, 2016 – August 2017

Christian Reidler Building Computer Specialist – Educational Services Center

January 1, 2016 – TBD (Intermittent)

Tina Shull School Bus Driver - Transportation Department

March 3, 2016 – May 9, 2016 (Intermittent)

**APPOINTMENTS** 

Name: Robin Granieri

Position: (Temporary) Special Education Assistant – Bridge Valley Elementary School

\$14.51 per hour

Effective: January 27, 2016

Name:

Ronald MacDonald

Position:

(Temporary) Special Education Assistant - Central Bucks High School - West

\$14.01 per hour

Effective:

January 11, 2016

Name:

Amy Marin

Position:

Personal Care Assistant - Gayman Elementary School

\$12.76 per hour

Effective:

January 11, 2016

Name:

Sherry Ross

Position:

Personal Care Assistant - Linden Elementary School

\$12.26 per hour

Effective:

January 14, 2016

John Ryan

Name: Position:

(Temporary) Custodian - Various Buildings

\$15.47 per hour

Effective:

January 20, 2016

Name:

Lachele Vaughan

Position:

Educational Assistant - Central Bucks High School - West

\$14.01 per hour

Effective:

January 27, 2016

Name:

Donna Wright

Position:

Staff Nurse - Various Buildings

\$19.45 per hour

Effective:

January 19, 2016

#### LONG-TERM SUBSTITUTE TEACHERS

Name:

Katie Foley

Position:

Chemistry teacher - Central Bucks High School - East

\$45,024 (B+0 credits, Step 1)

Effective:

January 27, 2016 until the end of the 2015-2016 school year

Name:

Kelsey Glenwright

Position:

Health and PE teacher - Barclay/Kutz Elementary Schools

\$45,024 (B+0 credits, Step 1)

Effective:

January 27, 2016 until the end of the 2015-2016 school year

Name:

Angela Koutsouros

Position:

French teacher - Tohickon Middle School

\$50,897 (M+0 credits, Step 1)

Effective:

January 27, 2016 until the end of the 2015-2016 school year

Name:

**Brittany Trauger** 

Position:

Elementary teacher - Linden Elementary School

\$50,897 (M+0 credits, Step 1)

Effective:

January 4, 2016 until the end of the 2015-2016 school year

LONG-TERM PER DIEM SUBSTITUTE TEACHERS

Name:

Meghan Forlini

Position:

Social Studies teacher - Central Bucks High School - West

\$150 per day

Effective:

January 4, 2016

Name:

Kacie Gallen

Position:

Elementary teacher - Buckingham Elementary School

\$150 per day

Effective:

December 14, 2015

Name:

Laura Niland

Position:

Elementary teacher - Bridge Valley Elementary School

\$150 per day

Effective:

January 27, 2016 – April 25, 2016

Name:

Mary VanEllis

Position:

Science teacher - Unami Middle School

\$150 per day

Effective:

January 6, 2016

**CLASSIFICATION CHANGES** 

Name

From

(Temporary) Custodian

To (Permanent) Custodian Effective Date 1/8/16

South

No Change In Salary

No Change In Salary

Sheila Kelly

(.93) Staff Nurse

(1.0) Staff Nurse

Tohickon

1/8/16

Titus/Various

No Change In Salary

No Change In Salary

Lauren Plocharski

Richard Friedman

Office Clerk

General Secretary-Attendance1/11/16

East

East

\$12.63 Per Hour

\$14.01 Per Hour

Jeanette Viniarski

**Duty Assistant** 

Duty Assistant/ (Temp)

1/14/16

Attendance Clerk

CB West

**CB** West

No Change In Salary

No Change In Salary

COMMUNITY SCHOOL STAFF

Erik Coombs

Student Lifeguard

\$ 8.40/hour

Christine Heegard

Before/After School Child Program/Instructor 2 Rate

\$17.30/hour

Motion Approved 8-0.

#### STUDENT ITEMS

Motion by Stephen Corr, supported by Sharon Collopy, to approve the following student trip:

 CB East, South, and West Future Business Leaders of America Clubs to travel to Hershey, PA on April 10-12, 2016.

Motion Approved 8-0.

#### STAFF CONFERENCES

Motion by Stephen Corr, supported by Paul Faulkner, to approve the following staff to attend the listed conferences/workshops:

					General			
Name	Area	Dates	Conference name	Location	Fund	Grants	Totals	
Beltz, Paul	Adminstrator	3/31/16	Reading Nonfiction: Notice & Note	BCIU #22		145		
Burkholder, Sarah	Professional	3/31/16	Reading Nonfiction: Notice & Note	BCIU #22		240		
Christie, Ashley	Professional	3/31/16	Reading Nonfiction: Notice & Note	BCIU#22		145		
Decorrevont, Michael	Professional	2/23/16	PA Educastional Technology Expo & Conference	Hershey, PA		277		
Geevarghese, Aneesh	Professional	2/23/16	PA Educastional Technology Expo & Conference	Hershey, PA		277		
Gillen, Megan	Professional	11/9/15	Dr Jean's Active Learning Adventure	Philadelphia	261			
Hunt, Henry	Adminstrator	3/15 to 3/18/16	PA State Athletic Directors Assoc Annual Conference	Hershey, PA	1,135			
Kennedy, Scott	Adminstrator	3/8 to 3/11/16	PASBO- Annual Conference	Hershey, PA		697		
Mumford, Amanda	Adminstrator	3/31/18	Reading Nonfiction: Notice & Note	BCIU #22		145		
Reilly, Adreinne	Professional	3/31/16	Reading Nonfiction: Notice & Note	BCIU #22		145		
Schmidt, Melissa	Professional	11/9/15	Dr Jean's Active Learning Adventure	Philadelphia	254			
Turner, Danielle	Adminstrator	3/15 to 3/18/16	PA State Athletic Directors Assoc Annual Conference	Hershey, PA	1,134			
Wallace, Karen	Professional	3/31/16	Reading Nonfiction: Notice & Note	BCIU #22		145		
Totals this meeting					2,784	2,216	5,000	
Year to date from last me	eting				4,577	29,309	33,886	
Totals year to date	-		General fund budget	28500	7,361	31,525	38,886	

Motion Approved 8-0.

## ADHOC POLICY COMMITTEE

Motion by Beth Darcy, supported by Stephen Corr, to establish an AdHoc Policy Committee to review school board policies. This committee will expire November 30, 2016.

Motion Approved 8-0.

There being no further business before the Board, motion by Stephen Corr, supported by Dennis Weldon, to adjourn at 8:40 p.m.

Respectfully submitted,

Aharon L Reiner

Sharon L. Reiner Board Secretary

Recording Secretary

# CENTRAL BUCKS SCHOOL DISTRICT

# Resolution Approving Preliminary Budget and Authorizing Referendum Exception and Final Budget Notice

RESOLVED, by the Board of School Directors of Central Bucks School District, as follows:

- 1. The Proposed Preliminary Budget of the School District for the 20<u>16</u>- 20<u>17</u> fiscal year on form PDE 2028 as presented to the School Board is adopted as a Preliminary Budget Proposal for the School District General Fund. The Administration and School Board will continue review of budget components, and the Preliminary Budget may be revised prior to adoption of a Final Budget for the 20<u>16</u>- 20<u>17</u> fiscal year.
- 2. The Act 1 index applicable to the School District as calculated by the Pennsylvania Department of Education is 2.4%. The Preliminary Budget Proposal assumes that the School District will receive approval for use of one or more Act 1 real estate tax referendum exceptions. The School District shall take all steps required to obtain approval for the referendum exceptions contemplated in the Preliminary Budget Proposal, including advertising once in a newspaper of general circulation and placing on the School District internet website Act 1 Referendum Exception Notice in substantially the form as presented to the School Board.
- 3. The School District shall continue to make the Preliminary Budget Proposal available for public inspection, and shall make the Proposed Final Budget in its then current form available for public inspection at least 20 days before the date scheduled for adoption of the Final Budget.
- 4. At least 10 days before the date scheduled for adoption of the Final Budget, the Secretary shall advertise Final Budget Notice in substantially the form as presented to the School Board. The notice shall be advertised once in a newspaper of general circulation and shall be posted conspicuously at the School District offices.
- 5. School District officials shall take all action necessary or appropriate to carry out the intent of this resolution.

## CENTRAL BUCKS SCHOOL DISTRICT

# Act 1 Referendum Exception Notice

Pursuant to Act 1, the Pennsylvania Department of Education publishes an index % applicable to the School District. The school district real estate tax increase for the next fiscal year is limited to the index % unless the proposed tax rate is approved by voters pursuant to a referendum or the School District qualifies for an Act 1 exception(s). As a result of special circumstances covered by an Act 1 referendum exception, a tax rate % increase above the index might be required to balance the School District budget for the next fiscal year. The tax to be levied is required to provide a quality education program as reflected in the School District Preliminary Budget.

The School District intends to seek approval from the Pennsylvania Department of Education as required by Act 1 for an exception allowing increase of the real estate tax as reflected in the School District Preliminary Budget. The Preliminary Budget is available for public inspection at <a href="https://www.cbsd.org"><u>WWW.cbsd.org</u></a> and at the School District offices, 20 Welden Drive, Doylestown, Pennsylvania.

Ahour Lleiner, Secretary

BEGLEY, CARLIN & MANDIO, LLP

By: Douglas C. Maloney, Esquire

Attorney I.D. #34388

Email: dmaloney@begleyearlin.com

680 Middletown Blvd.

Langhorne, Pennsylvania 19047

Tel.: (215)750-0110 Fax: (215)750-0954

In re: Appeal of Regal Cinemas, Inc. from the Bucks County Board of Assessment and Revision of Taxes, Tax Parcel No. 50-31-24A Municipality: Warrington Township Assessment for the Year: 2003 Property of: Warrington Real Estate Limited Partnership

COURT OF COMMON PLEAS OF BUCKS COUNTY, PENNSYLVANIA

CIVIL ACTION - LAW

NO. 2003-04585-19-6 (Consolidated)

#### STIPULATION

This Stipulation is made as of \_\_\_\_\_\_\_, 2015, by and among Appellant and Appellees, Bucks County Board of Assessment Appeals, Warrington Township and Central Bucks School District, each of whom stipulate and agree as follows:

1. The improved real property located in Warrington Township, Bucks County, Pennsylvania having Property Identification Number 50-031-024 shall have the assessment for tax year of 2003 (School year 2002-2003) as follows:

LAND:

\$475,773.00

IMPROVEMENTS: \$

0.00

TOTAL:

\$475,773.00

2. The improved real property located in Warrington Township, Bucks County, Pennsylvania having Property Identification Number 50-031-024A shall have the assessment for tax year of 2003 (School year 2002-2003) as follows:

LAND:

\$ 69,894.00

**IMPROVEMENTS: \$1,560,742.00** 

TOTAL:

\$1,630,636.00

3. The improved real property located in Warrington Township, Bucks County, Pennsylvania having Property Identification Number 50-031-024 shall have the assessment for tax year of 2004 (School year 2003-2004) as follows:

LAND:

\$472,950.00

**IMPROVEMENTS: \$** 

0.00

TOTAL:

\$472,950.00

4. The improved real property located in Warrington Township, Bucks County, Pennsylvania having Property Identification Number 50-031-024A shall have the assessment for tax year of 2004 (School year 2003-2004) as follows:

LAND: \$ 69,480.00 IMPROVEMENTS: \$1,551,480.00 TOTAL: \$1,620,960.00

5. The improved real property located in Warrington Township, Bucks County, Pennsylvania having Property Identification Number 50-031-024 shall have the assessment for tax year of 2005 (School year 2004-2005) as follows:

LAND: \$472,950.00 IMPROVEMENTS: \$ 0.00 TOTAL: \$472,950.00

6. The improved real property located in Warrington Township, Bucks County, Pennsylvania having Property Identification Number 50-031-024A shall have the assessment for tax year of 2005 (School year 2004-2005) as follows:

LAND: \$ 69,480.00 IMPROVEMENTS: \$1,551,480.00 TOTAL: \$1,620,960.00

7. The improved real property located in Warrington Township, Bucks County, Pennsylvania having Property Identification Number 50-031-024 shall have the assessment for tax year of 2006 (School year 2005-2006) as follows:

LAND: \$472,950.00 IMPROVEMENTS: \$ 0.00 TOTAL: \$472,950.00

8. The improved real property located in Warrington Township, Bucks County, Pennsylvania having Property Identification Number 50-031-024A shall have the assessment for tax year of 2006 (School year 2005-2006) as follows:

LAND: \$ 69,480.00 IMPROVEMENTS: \$1,551,480.00 TOTAL: \$1,620,960.00

9. The improved real property located in Warrington Township, Bucks County, Pennsylvania having Property Identification Number 50-031-024 shall have the assessment for tax year of 2007 (School year 2006-2007) as follows:

LAND: \$472,950.00 IMPROVEMENTS: \$ 0.00 TOTAL: \$472,950.00

10. The improved real property located in Warrington Township, Bucks County, Pennsylvania having Property Identification Number 50-031-024A shall have the assessment for tax year of 2007 (School year 2006-2007) as follows:

LAND: \$ 69,480.00 IMPROVEMENTS: \$1,551,480.00 TOTAL: \$1,620,960.00

11. The improved real property located in Warrington Township, Bucks County, Pennsylvania having Property Identification Number 50-031-024 shall have the assessment for tax year of 2008 (School year 2007-2008) as follows:

LAND: \$472,950.00 IMPROVEMENTS: \$ 0.00 TOTAL: \$472,950.00

12. The improved real property located in Warrington Township, Bucks County, Pennsylvania having Property Identification Number 50-031-024A shall have the assessment for tax year of 2008 (School year 2007-2008) as follows:

LAND: \$ 69,480.00 IMPROVEMENTS: \$1,551,480.00 TOTAL: \$1,620,960.00

13. The improved real property located in Warrington Township, Bucks County, Pennsylvania having Property Identification Number 50-031-024 shall have the assessment for tax year of 2009 (School year 2008-2009) as follows:

LAND: \$472,950.00 IMPROVEMENTS: \$ 0.00 TOTAL: \$472,950.00

14. The improved real property located in Warrington Township, Bucks County, Pennsylvania having Property Identification Number 50-031-024A shall have the assessment for tax year of 2009 (School year 2008-2009) as follows:

LAND: \$ 69,480.00 IMPROVEMENTS: \$1,551,480.00 TOTAL: \$1,620,960.00

15. The improved real property located in Warrington Township, Bucks County, Pennsylvania having Property Identification Number 50-031-024 shall have the assessment for tax year of 2010 (School year 2009-2010) as follows:

LAND: \$472,950.00 IMPROVEMENTS: \$ 0.00 TOTAL: \$472,950.00

16. The improved real property located in Warrington Township, Bucks County, Pennsylvania having Property Identification Number 50-031-024A shall have the assessment for tax year of 2010 (School year 2009-2010) as follows:

LAND: \$ 69,480.00 IMPROVEMENTS: \$1,551,480.00 TOTAL: \$1,620,960.00

17. The improved real property located in Warrington Township, Bucks County, Pennsylvania having Property Identification Number 50-031-024 shall have the assessment for tax year of 2011 (School year 2010-2011) as follows:

LAND: \$472,950.00 IMPROVEMENTS: \$ 0.00 TOTAL: \$472,950.00

18. The improved real property located in Warrington Township, Bucks County, Pennsylvania having Property Identification Number 50-031-024A shall have the assessment for tax year of 2011 (School year 2010-2011) as follows:

LAND: \$ 69,480.00 IMPROVEMENTS: \$1,551,480.00 TOTAL: \$1,620,960.00

19. The improved real property located in Warrington Township, Bucks County, Pennsylvania having Property Identification Number 50-031-024 shall have the assessment for tax year of 2012 (School year 2011-2012) as follows:

LAND: \$472,950.00 IMPROVEMENTS: \$ 0.00 TOTAL: \$472,950.00

20. The improved real property located in Warrington Township, Bucks County, Pennsylvania having Property Identification Number 50-031-024A shall have the assessment for tax year of 2012 (School year 2011-2012) as follows:

LAND: \$ 69,480.00 IMPROVEMENTS: \$1,551,480.00 TOTAL: \$1,620,960.00

21. The improved real property located in Warrington Township, Bucks County, Pennsylvania having Property Identification Number 50-031-024 shall have the assessment for tax year of 2013 (School year 2012-2013) as follows:

LAND: \$472,950.00 IMPROVEMENTS: \$ 0.00 TOTAL: \$472,950.00

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22. The improved real property located in Warrington Township, Bucks County, Pennsylvania having Property Identification Number 50-031-024A shall have the assessment for tax year of 2013 (School year 2012-2013) as follows:

LAND: \$ 69,480.00 IMPROVEMENTS: \$1,551,480.00 TOTAL: \$1,620,960.00

23. The improved real property located in Warrington Township, Bucks County, Pennsylvania having Property Identification Number 50-031-024 shall have the assessment for tax year of 2014 (School year 2013-2014) as follows:

LAND: \$472,950.00 IMPROVEMENTS: \$ 0.00 TOTAL: \$472,950.00

24. The improved real property located in Warrington Township, Bucks County, Pennsylvania having Property Identification Number 50-031-024A shall have the assessment for tax year of 2014 (School year 2013-2014) as follows:

LAND: \$ 69,480.00 IMPROVEMENTS: \$1,551,480.00 TOTAL: \$1,620,960.00

25. The improved real property located in Warrington Township, Bucks County, Pennsylvania having Property Identification Number 50-031-024 shall have the assessment for tax year of 2015 (School year 2014-2015) as follows:

LAND: \$472,950.00 IMPROVEMENTS: \$ 0.00 TOTAL: \$472,950.00

26. The improved real property located in Warrington Township, Bucks County, Pennsylvania having Property Identification Number 50-031-024A shall have the assessment for tax year of 2015 (School year 2014-2015) as follows:

LAND: \$ 69,480.00 IMPROVEMENTS: \$1,551,480.00 TOTAL: \$1,620,960.00

27. The parties agree and stipulate that for the years 2016, 2017 and 2018, the assessed values for the subject parcels shall be as follows:

Parcel 50-031-024: LAND: \$441,420.00 \$ 0.00

TOTAL: \$441,420.00

Parcel 50-031-024A LAND: \$ 64,848.00 IMPROVEMENTS: \$1,448,048.00

{00738865/}

# \$1,512,896.00

#### TOTAL:

- 28. The parties agree that the above stated assessments for 2016, 2017 and 2018 shall not be subject to challenge by any party.
- 29. As a result of the above referenced agreement, Appellees, the County of Bucks, Warrington Township, and Central Bucks School District shall each recalculate the taxes that have been paid for the years 2003 through 2015, based upon the agreed-upon assessments above. The Appellees shall pay, within 30 days of the date of the Court Order adopting the Settlement Stipulation as an Order of Court, any recalculated refund to which the Appellant is entitled. This refund shall be sent, payable to Regal Cinemas, Inc., c/o Francis X. Crowley, Esquire, Blank Rome, LLP, One Logan Square, 130 North 18th Street, Philadelphia, PA 19103-6998. No interest shall be due on any refund amounts.
- 30. This Stipulation is a settlement of a contested matter, and does not represent a concession or admission by any party as to any legal or factual issue presented in the within appeals. This is a compromise representing the parties' assessments of a variety of potential legal outcomes, and the expenses and risks of continued litigation. This Settlement Stipulation, and the Order adopting it, does not represent and shall not be utilized as precedent for any other assessment appeal cases.
- 31. This Stipulation may be executed by the parties in any number of counter-parts, each of which with an original signature of a party or parties. Each party is hereby authorized to rely upon and accept as an original any executed copy of this Stipulation which is sent by facsimile or other electronic transmission.
- 32. The Order shall include a direction to the Prothonotary of Bucks County to mark this case as settled, discontinued and ended.
- 33. The parties each request that the Court accept and adopt the attached Order as an Order of this Court.

CENTRAL BUCKS SCHOOL DISTRICT	REGAL CINEMAS, INC.		
By:	By: Francis X. Crowley, Esquire		
WARRINGTON TOWNSHIP	BUCKS COUNTY BOARD OF ASSESSMENT APPEALS		
By	By Edward Rudolf, Esquire, Solicitor, Bucks County Board of Assessment Appeals		

In re: Appeal of Regal Cinemas, Inc. from the Bucks County Board of Assessment and Revision of Taxes, Tax Parcel No. 50-31-24A Municipality: Warrington Township Assessment for the Year: 2003 Property of: Warrington Real Estate Limited Partnership

COURT OF COMMON PLEAS OF BUCKS COUNTY, PENNSYLVANIA

**CIVIL ACTION - LAW** 

NO. 2003-04585-19-6 (Consolidated)

#### SETTLEMENT ORDER

\_\_\_\_\_, 2016, based upon a settlement of AND NOW, this \_\_\_\_\_ day of \_\_ their respective disputed claims reached among Appellant and Respondents, Bucks County Board of Tax Assessment Appeals, Warrington Township, and Central Bucks School District, it is hereby ORDERED, ADJUDGED and DECREED as follows:

The improved real property located in Warrington Township, Bucks County, Pennsylvania having Property Identification Number 50-031-024 shall have the assessment for tax year of 2003 (School year 2002-2003) as follows:

LAND:

\$475,773.00

**IMPROVEMENTS: \$** 

0.00

TOTAL:

\$475,773.00

The improved real property located in Warrington Township, Bucks County, Pennsylvania having Property Identification Number 50-031-024A shall have the assessment for tax year of 2003 (School year 2002-2003) as follows:

LAND:

\$ 69,894.00

**IMPROVEMENTS: \$1,560,742.00** 

TOTAL:

\$1,630,636.00

The improved real property located in Warrington Township, Bucks County, Pennsylvania having Property Identification Number 50-031-024 shall have the assessment for tax year of 2004 (School year 2003-2004) as follows:

LAND:

\$472,950.00

**IMPROVEMENTS: \$** 

0.00

TOTAL:

\$472,950.00

The improved real property located in Warrington Township, Bucks County, Pennsylvania having Property Identification Number 50-031-024A shall have the assessment for tax year of 2004 (School year 2003-2004) as follows:

LAND:

\$ 69,480.00

**IMPROVEMENTS: \$1,551,480.00** 

TOTAL:

\$1,620,960.00

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5. The improved real property located in Warrington Township, Bucks County, Pennsylvania having Property Identification Number 50-031-024 shall have the assessment for tax year of 2005 (School year 2004-2005) as follows:

LAND: \$472,950.00 IMPROVEMENTS: \$ 0.00 TOTAL: \$472,950.00

6. The improved real property located in Warrington Township, Bucks County, Pennsylvania having Property Identification Number 50-031-024A shall have the assessment for tax year of 2005 (School year 2004-2005) as follows:

LAND: \$ 69,480.00 IMPROVEMENTS: \$1,551,480.00 TOTAL: \$1,620,960.00

7. The improved real property located in Warrington Township, Bucks County, Pennsylvania having Property Identification Number 50-031-024 shall have the assessment for tax year of 2006 (School year 2005-2006) as follows:

LAND: \$472,950.00 IMPROVEMENTS: \$ 0.00 TOTAL: \$472,950.00

8. The improved real property located in Warrington Township, Bucks County, Pennsylvania having Property Identification Number 50-031-024A shall have the assessment for tax year of 2006 (School year 2005-2006) as follows:

LAND: \$ 69,480.00 IMPROVEMENTS: \$1,551,480.00 TOTAL: \$1,620,960.00

9. The improved real property located in Warrington Township, Bucks County, Pennsylvania having Property Identification Number 50-031-024 shall have the assessment for tax year of 2007 (School year 2006-2007) as follows:

LAND: \$472,950.00 IMPROVEMENTS: \$ 0.00 TOTAL: \$472,950.00

10. The improved real property located in Warrington Township, Bucks County, Pennsylvania having Property Identification Number 50-031-024A shall have the assessment for tax year of 2007 (School year 2006-2007) as follows:

LAND: \$ 69,480.00 IMPROVEMENTS: \$1,551,480.00 TOTAL: \$1,620,960.00

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11. The improved real property located in Warrington Township, Bucks County, Pennsylvania having Property Identification Number 50-031-024 shall have the assessment for tax year of 2008 (School year 2007-2008) as follows:

LAND: \$472,950.00 IMPROVEMENTS: \$ 0.00 TOTAL: \$472,950.00

12. The improved real property located in Warrington Township, Bucks County, Pennsylvania having Property Identification Number 50-031-024A shall have the assessment for tax year of 2008 (School year 2007-2008) as follows:

LAND: \$ 69,480.00 IMPROVEMENTS: \$1,551,480.00 TOTAL: \$1,620,960.00

13. The improved real property located in Warrington Township, Bucks County, Pennsylvania having Property Identification Number 50-031-024 shall have the assessment for tax year of 2009 (School year 2008-2009) as follows:

LAND: \$472,950.00 IMPROVEMENTS: \$ 0.00 TOTAL: \$472,950.00

14. The improved real property located in Warrington Township, Bucks County, Pennsylvania having Property Identification Number 50-031-024A shall have the assessment for tax year of 2009 (School year 2008-2009) as follows:

LAND: \$ 69,480.00 IMPROVEMENTS: \$1,551,480.00 TOTAL: \$1,620,960.00

15. The improved real property located in Warrington Township, Bucks County, Pennsylvania having Property Identification Number 50-031-024 shall have the assessment for tax year of 2010 (School year 2009-2010) as follows:

LAND: \$472,950.00 IMPROVEMENTS: \$ 0.00 TOTAL: \$472,950.00

16. The improved real property located in Warrington Township, Bucks County, Pennsylvania having Property Identification Number 50-031-024A shall have the assessment for tax year of 2010 (School year 2009-2010) as follows:

LAND: \$ 69,480.00 IMPROVEMENTS: \$1,551,480.00 TOTAL: \$1,620,960.00 17. The improved real property located in Warrington Township, Bucks County, Pennsylvania having Property Identification Number 50-031-024 shall have the assessment for tax year of 2011 (School year 2010-2011) as follows:

LAND: \$472,950.00 IMPROVEMENTS: \$ 0.00 TOTAL: \$472,950.00

18. The improved real property located in Warrington Township, Bucks County, Pennsylvania having Property Identification Number 50-031-024A shall have the assessment for tax year of 2011 (School year 2010-2011) as follows:

LAND: \$ 69,480.00 IMPROVEMENTS: \$1,551,480.00 TOTAL: \$1,620,960.00

19. The improved real property located in Warrington Township, Bucks County, Pennsylvania having Property Identification Number 50-031-024 shall have the assessment for tax year of 2012 (School year 2011-2012) as follows:

LAND: \$472,950.00 IMPROVEMENTS: \$ 0.00 TOTAL: \$472,950.00

20. The improved real property located in Warrington Township, Bucks County, Pennsylvania having Property Identification Number 50-031-024A shall have the assessment for tax year of 2012 (School year 2011-2012) as follows:

LAND: \$ 69,480.00 IMPROVEMENTS: \$1,551,480.00 TOTAL: \$1,620,960.00

21. The improved real property located in Warrington Township, Bucks County, Pennsylvania having Property Identification Number 50-031-024 shall have the assessment for tax year of 2013 (School year 2012-2013) as follows:

LAND: \$472,950.00 IMPROVEMENTS: \$ 0.00 TOTAL: \$472,950.00

22. The improved real property located in Warrington Township, Bucks County, Pennsylvania having Property Identification Number 50-031-024A shall have the assessment for tax year of 2013 (School year 2012-2013) as follows:

LAND: \$ 69,480.00 IMPROVEMENTS: \$1,551,480.00 TOTAL: \$1,620,960.00 23. The improved real property located in Warrington Township, Bucks County, Pennsylvania having Property Identification Number 50-031-024 shall have the assessment for tax year of 2014 (School year 2013-2014) as follows:

LAND: \$472,950.00 IMPROVEMENTS: \$ 0.00 TOTAL: \$472,950.00

24. The improved real property located in Warrington Township, Bucks County, Pennsylvania having Property Identification Number 50-031-024A shall have the assessment for tax year of 2014 (School year 2013-2014) as follows:

LAND: \$ 69,480.00 IMPROVEMENTS: \$1,551,480.00 TOTAL: \$1,620,960.00

25. The improved real property located in Warrington Township, Bucks County, Pennsylvania having Property Identification Number 50-031-024 shall have the assessment for tax year of 2015 (School year 2014-2015) as follows:

LAND: \$472,950.00 IMPROVEMENTS: \$ 0.00 TOTAL: \$472,950.00

26. The improved real property located in Warrington Township, Bucks County, Pennsylvania having Property Identification Number 50-031-024A shall have the assessment for tax year of 2015 (School year 2014-2015) as follows:

LAND: \$ 69,480.00 IMPROVEMENTS: \$1,551,480.00 TOTAL: \$1,620,960.00

27. The parties agree and stipulate that for the years 2016, 2017 and 2018, the assessed values for the subject parcels shall be as follows:

Parcel 50-031-024:	LAND: IMPROVEMENTS: TOTAL:	\$ \$441,420.00 \$ 0.00 \$441,420.00	
Parcel 50-031-024A	LAND:	\$ 64,848.00	

Parcel 50-031-024A LAND: \$ 04,848.00 IMPROVEMENTS: \$1,448,048.00 TOTAL: \$1,512,896.00

28. No interest shall be due on any refunds, set offs, overpayments and/or refunds due to the taxpayer. Any such refunds, set offs and/or over payments shall be paid to Regal Cinemas, Inc., c/o: Francis X. Crowley, Esquire, as Counsel for Petitioner, Blank Rome, LLP, One Logan Square, 130 North 18th Street, Philadelphia, PA 19103-6998.

- 29. This Order shall not be utilized as precedent for other assessment appeal cases.
- 30. The Prothonotary is directed to mark this case settled, discontinued and ended.
- 31. The Prothonotary is directed to mail notice of entry of this Order to all parties of record pursuant to Pennsylvania Rule of Civil Procedure 236.

By the Court:	
	J.