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February 5, 2018

Christopher S. Brown, Esquire
Law Offices of Thomas F. Dirvonas
11 North Eighth Street
Stroudsburg, PA 18360

**Re: Request by Paradise Township for Municipal
Redesignation of 147 Acre Portion of
Pocono Mountain Bluestone Co. Property
Former Parcel No. 14/8/1/12-1**

Dear Chris:

Please be advised that I am writing to you as Solicitor for Paradise Township. On January 2, 2018, you and I had a phone conversation wherein I informed you that Paradise Township was going to purchase a 147.57 acre parcel of land from its current owner, Pocono Mountain Bluestone Co. The purchase of this property will be made by Paradise Township through the use of dedicated open space tax revenues. Accordingly, the property may only be used as open space.

Pocono Mountain Bluestone Co. acquired the parcel by Deed dated April 5, 1974, and recorded on June 6, 1974, in the Monroe County Recorder of Deeds Office, etc., at Stroudsburg, Pennsylvania, in Deed Book Volume 559, Page 85. The Pocono Mountain Bluestone Co. parcel conveyed, as recited above, totaled 468 acres, located in both Paradise and Price Townships. The 468 acre parcel was subdivided pursuant to a minor subdivision plan entitled "Minor Subdivision of Lands of Pocono Mountain Bluestone Company," dated September 15, 2017 (last revised 10/11/17) as prepared by Frank J. Smith, Jr., Inc., Professional Land Surveyor, of Marshalls Creek, Pa., recorded in Map Book 89, Page 267. The subdivision plan essentially broke the large parcel of land into two lots. Lot one of the minor subdivision contains 147.57 acres and is located in Paradise Township. Lot two contains 320.43 acres and is located entirely in Price Township. Both lots are vacant land which continue to be enrolled in Act 319 (72 P.S. §5490.1, *et seq.*) for preferential tax treatment. Price Township approved the minor subdivision plan on November 16, 2017. Paradise Township approved the minor subdivision plan on November 8, 2017. The approved plan was duly recorded as aforesaid.

As also discussed by us, Paradise Township is currently under an agreement of sale to purchase lot one as open space. Once the property is purchased, it will be entitled to a tax exempt status as municipal open space. The current taxes attributable to the entire 468 parcel are *de*

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minimis as the entire parcel is currently enrolled in Clean & Green. It is my understanding that Lot two (Price Township parcel) shall continue in Clean & Green after the sale of lot one to Paradise Township. The sale of lot one to Paradise Township will not trigger the repayment of back taxes, penalties or interest for the 147.57 acres comprising lot one inasmuch as the property will be held as open space pursuant to the Open Space Act (32 P.S. §5001, *et seq.*). Accordingly, the tax effect for the ESASD for approving this request of redesignation is negligible to non-existent.

I have provided the history of the property in support of Paradise Township's request that the East Stroudsburg Area School District (ESASD) approve the redesignation of the taxing municipalities for lot one from ESASD and Price Township to Pocono Mountain School District (PMSD) and Paradise Township. The property's current taxing designation is reflected in Tax Parcel No. 14/8/1/12-1. The Tax Assessor's Office has advised that a new parcel number will be given to lot one which will reflect the municipal redesignation if Paradise Township's request to the ESASD and Price Township are approved. The rationale for taxing the parcel in Price Township was a result of the comparative sizes of the land masses located within Price and Paradise Townships. As noted above, the property has been reconfigured into two lots, one in Paradise Township and the other in Price Township.

Based on all of the above, Paradise Township and the current owner, through its attorney, Charles J. Vogt, have authorized me to officially request from the ESASD approval to redesignate the official taxing entities for lot one, the 147.57 acre parcel of land in Paradise Township. Please place this request on the next School Board agenda. I would ask that an official response to the request be forwarded to Paradise Township and the Monroe County Tax Assessor's Office. Be advised that a similar request has been made of Price Township. Thank you in advance for the School Board's cooperation and consideration of this matter. If you need anything further from Paradise Township, please advise.

Very truly yours,


JOHN C. PREVOZNIK

JCP/mfp

cc: Paradise Township Board of Supervisors
Charles J. Vogt, Esquire