

IN THE COURT OF COMMON PLEAS OF PHILADELPHIA COUNTY
FIRST JUDICIAL DISTRICT OF PENNSYLVANIA
TRIAL DIVISION – CIVIL

U.S. Bank	:	May TERM, 2012
C/O LINEBARGER GOGGAN BLAIR &	:	
SAMPSON LLP 4 PENN CENTER	:	
1600 JFK BLVD STE 910	:	
PHILADELPHIA PA 19103	:	
	:	
Plaintiff	:	
v.	:	Oct. 2007 No. 3754
	:	
	:	
David R. May	:	
2540 ALTER ST	:	
PHILADELPHIA PA 19146	:	
	:	Book: 7 Writ: 3008
Defendant(s)	:	

RULE TO SHOW CAUSE ORDER

AND NOW, this _____ day of _____, 2012, upon consideration of the Petitioner's Petition to Stay Execution of the Sheriff's Sale of Real Property or, in the Alternative, to Postpone Sheriff's Sale, it is hereby **ORDERED AND DECREED** that:

A hearing will be held in the Philadelphia County Court of Common Pleas in City Hall, in Courtroom _____ on _____, at _____ A.M./ P.M. before The Honorable _____, with respect to this matter. The Petitioner must appear on that date and at that time to present evidence as to the reasons(s) that execution of the Sheriff's Sale should be stayed. Petitioner shall bring all documents to the hearing to support their case.

The Petitioner shall immediately serve a copy of the Petition, Rule to Show Cause Order, the proposed Order and all supporting papers upon Plaintiff's attorney personally, by facsimile, or by courier service. On the date of the hearing, Petitioner must provide the Court an Affidavit of Service. The Petition may be dismissed if the Petitioner fails to prove that the Plaintiff's attorney was served, and no further postponements of the Sheriff's Sale may be granted by this Court.

BY THE COURT:

J.

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ORDER

AND NOW, this _____ day of _____, 2012, upon consideration of the Petitioner's Petition to Stay Execution of the Sheriff's Sale of Real Property, it is hereby **ORDERED AND DECREED** that:

1. The Petition to Stay Execution of the Sheriff's Sale of Real Property is **GRANTED / DENIED** and the **SALE IS POSTPONED** pending final adjudication of the Petitioner's Petition for Allowance of a Nunc Pro Tunc Appeal to the Philadelphia Board of Revision of Taxes, filed in the Court of Common Pleas of Philadelphia County in connection with the property.
2. A copy of this court Order shall be served on the Sheriff by the Petitioner either by faxing it to (215) 686-3971 or by delivering a copy to the Sheriff's Office at:
*Real Estate Division
Fifth Floor, Land Title Building
100 South Broad Street
Philadelphia, PA 19110*

3. The Philadelphia County Sheriff's Department shall announce said stay of execution of the Sheriff's Sale presently scheduled for _____.

4. No further notice or advertisement required. **THIS MAY BE THE ONLY NOTICE YOU RECEIVE OF THE NEXT SHERIFF SALE DATE FOR THIS PROPERTY.**

BY THE COURT:

J.

By: Amy Laura Cahn

acahn@pilcop.org

Pa. Bar No. 306762

Public Interest Law Center of Philadelphia
1709 Benjamin Franklin Parkway, 2nd Floor
Philadelphia, PA 19103
215-627-7100

Attorney for Central Club for Boys and Girls,
Petitioner

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**DEFENDANT’S PETITION TO STAY EXECUTION OF THE SHERIFF’S SALE OF
REAL PROPERTY OR, IN THE ALTERNATIVE, TO POSTPONE SHERIFF’S SALE**

The Central Club for Boys and Girls (“Petitioner”) hereby petitions (the “Petition”) this Court to enter an Order to stay execution of the sheriff’s sale scheduled by Plaintiff U.S. Bank (“US Bank”) of the real property located at and known as 2540 Alter Street, Philadelphia, PA 19146 (the “Property”). In support of this Petition, Plaintiff relies on the accompanying Memorandum.

Rules of Service

Petitioner understands that it must present proof of service at the hearing. Petitioner must provide immediately a complete copy of the motion package documents to Plaintiff's counsel by a method which proves that it was served such as the following:

- Hand delivery at the office of the Plaintiff's counsel,
- Fax the Petition with confirmation that it was received,
- Deliver the Petition by overnight courier service (Federal express, UPS, DHL, Airborne Express, or US Postal Service Express Mail)

Petitioner understands that if it does not have proof that it complied with this requirement, that the Petition may be dismissed by the Court, and it may have no further opportunity to postpone the sale.



Amy Laura Cahn
Attorney for Plaintiff

OF COUNSEL:
Public Interest Law Center of Philadelphia
1709 Benjamin Franklin Parkway, 2nd Floor
Philadelphia PA 19103
215-627-7100

By: Amy Laura Cahn

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Pa. Bar No. 306762

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Attorney for Central Club for Boys and Girls,

Petitioner

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**MEMORANDUM OF LAW IN SUPPORT OF PETITION TO STAY EXECUTION OF
THE SHERIFF’S SALE OF REAL PROPERTY**

The Central Club for Boys and Girls (“Petitioner”) hereby petitions (the “Petition”) this Court to enter an Order to stay execution of the sheriff’s sale scheduled by Plaintiff U.S. Bank (the “Bank”) of the real property located at and known as 2540 Alter Street, Philadelphia, PA 19146 (the “Property”). In the alternative, Petitioner hereby petitions this Court to grant a ninety- (90) day postponement of the execution of the sheriff’s sale.

I. Introduction

Petitioner is a Pennsylvania nonprofit corporation incorporated on May 15, 1947, having its registered office at 2537 Alter Street, Philadelphia, PA 19146. To this day, Petitioner continues its extraordinary history of engaging in community outreach activities, described herein. That history began decades prior to Petitioner's incorporation. Petitioner is exempt from Federal income tax under Section 501(c)(3) of the Internal Revenue Code (the "Code"). The IRS granted 501(c)(3) tax-exempt status to Petitioner on May 17, 2011, with an effective date of exemption back to its date of incorporation. See Exhibit A.

Petitioner has an interest in the above-captioned tax lien foreclosure case. Petitioner has an interest in the real property involved in this tax lien foreclosure action located at 2540 Alter Street, Philadelphia, PA (BRT 361232500). Petitioner has an interest in the property by virtue of Petitioner's success in a quiet title action based on adverse possession brought against the above-named defendant and the resulting in default judgment entered in Petitioner's favor, pursuant to this Court's Order in 2007 No. 00929, docketed on September 9, 2010. See Exhibit B.

On January 30, 2012, Petitioner recorded the deeds for the real property involved in this tax lien foreclosure case and is, therefore, now the owner of record of this property. See Exhibit C.

The Sheriff's Sale in this matter is currently scheduled for May 16, 2012, pursuant to this Court's Order of February 14, 2012, granting Petitioner a 90-day postponement.

Petitioner requests that the Court exercise its equitable powers to stay execution of the sheriff's sale of the Property till such time that Petitioner receives rulings from the Philadelphia Office of Property Assessment ("OPA") and Board of Revision of Taxes ("BRT") with respect to prospective and retroactive nonprofit real estate tax exemptions for the Property.

In the alternative, Petitioner requests an additional postponement of the sheriff's sale.

II. Factual Statement

A. Organizational History on 2540 Alter Street:

In 1929, Central Club for Boys and Girls founder and community leader, Mabel Wilson began to grow vegetables on the lot next to her house located on the 2500 block of Alter Street. From her garden, she served meals to hungry neighbors and used the lot for bible study and as a teaching space. With the successive demolition of houses on Alter Street, several vacant lots on the 2500 block of Alter Street came under the care of Mrs. Wilson and later, the Central Club for Boys and Girls, the Petitioner in this case.

In 1946, Mrs. Wilson founded Petitioner to revitalize and rebuild the community around Alter Street in the Grays Ferry area of South Philadelphia. The organization has a long and distinguished history of efforts to promote social welfare, reduce neighborhood strife and tensions, combat juvenile delinquency, and eliminate prejudice and discrimination.

Petitioner avers that it has maintained the above-named property for community events and outreach, green space, and gardening, since the building at 2540 Alter Street was abandoned and then torn down at some point between the 1940s and the 1970s. Throughout its long history, Petitioner has transformed this and many additional vacant parcels on Alter Street to create and maintain garden plots for children and seniors. The community garden has provided food baskets for needy families and the green space has served as a gathering space for sixty-three years of annual Central Club events, as well as for annual Central Club alumni gatherings, family reunions, community events, and repasts. Over the years, Petitioner has conducted 4-H groups through the Penn State Extension program, Boys and Girl Scout troops, vacation bible school, and arts and crafts programs. In 2009, the 2500 block of Alter Street was officially designated

"Mabel Wilson Walk," as a result of Mrs. Wilson's 81 years of work with Central Club. On May 5, 2012, Petitioner will convene community members for its sixty-fourth annual Planting Day, bringing many generations of neighbors together to garden and share a meal.

David R. May held record title to the above-referenced property from October 11, 1911 until Central Club was granted quiet title of the property on October 28, 2010.

B. Tax Liability on Properties Obtained Through Quiet Title Action

2540 Alter Street has taxes assessed upon it from its prior owner, who is now believed to be deceased.

When Petitioner embarked on the quiet title action, which resulted on acquisition of title to the Property, Petitioner was not advised by past pro bono counsel that the organization would be responsible for assuming payment of the prior decades of taxes assessed upon these properties. Past pro bono counsel appears to have expected Petitioner to immediately sell any properties obtained through the quiet title action. This was not an outcome Petitioner had any intention of pursuing, given Petitioner's commitment to maintaining green, garden, and open space to continue its community building and programming.

Furthermore, subsequent to the successful quiet title action, past pro bono counsel did not advise Petitioner to file nonprofit real estate tax exemption applications for any of the properties obtained by the quiet title action, or to file nunc pro tunc petitions seeking retroactive tax exemptions, actions which have the potential to relieve Petitioner of the tax liability on these parcels.

In the spring of 2011, the Office of then-City Council President Anna Verna negotiated with Linebarger Goggan Blair & Sampson, LLP ("Linebarger"), counsel for US Bank, to develop a payment plan for two of the properties obtained by the Petitioner in the quiet title action, 2530

and 2540 Alter Street. However, Petitioner was not party to those negotiations and that payment plan was received neither by Petitioner nor by the Reverend Stanley T. Wilson, the Club's current chairman.

In fact, Reverend Wilson first learned of the terms of the payment plan when noticed by Linebarger in October 2011 regarding the scheduled November 16, 2011 sheriff's sales of 2530 and 2540 Alter Street. By that time, Linebarger had declared the payment plan void.¹

Reverend Wilson and Central Club sought new pro bono representation through Regional Housing Legal Services immediately after receiving notice of the scheduled November 16, 2011 sheriff's sale. Petitioner first made contact with the Public Interest Law Center of Philadelphia ("the Law Center") on November 10, 2011.

On November 14, 2011, the Law Center agreed to represent Petitioner in this matter and to seek to have the sheriff's sale delayed. On November 14, 2011, then-Council President Verna sent a letter to Linebarger requesting a 90-day postponement until February 15, 2012 to allow the Petitioner the opportunity to file an application for tax exemption and a nunc pro tunc petition for a retroactive tax exemption. Linebarger indicated that they were not in a position to offer a postponement.

C. Prior Petitions to Postpone Sheriff's Sale

On November 15, 2011, the Law Center filed a Petition to Postpone Sheriff's Sale. Petitioner sought a 90-day postponement to allow Petitioner the opportunity to:

- a. file an application for tax exemption and a nunc pro tunc petition for a retroactive tax exemption;

¹ The period between 2010 and 2011 was plagued with catastrophic events for the organization. Petitioner's founder, Mrs. Wilson, passed away on July 4, 2010, at the age of 96. Her son and the organization's new President, Reverend Stanley T. Wilson, suffered both a stroke and a heart attack in 2011 and has been engaging in rehabilitative therapies since that time.

- b. file a Waiver of Interest and Penalties;² and
- c. file an application for Tax Abatement, if appropriate, based on the improvements made to the property over time.³

On November 15, 2011, this Court entered an Order granting Petitioner's Petition to Postpone Sheriff's Sale.

After the postponement was granted, the Law Center worked closely with Petitioner to compile the necessary documentation needed to pursue the tax exemptions and waivers.

OPA requires that applicants for prospective and retroactive tax exemptions provide the agency with past, current, and projected budgets; statements of revenue and expenses; and fundraising plans, as well as organizational documents and narratives of the past, current, and future uses of the parcels for which the exemptions are sought. The project of compiling Petitioner's financial records and transforming them into standardized statements was intensive and took several weeks.

On December 30, 2012, the Law Center filed nonprofit real estate tax exemption applications for all eight vacant parcels in Central Club's property inventory. See Exhibit D. On Wednesday, January 25, 2012, counsel heard by email from Gayle Emerson-Brown, a real estate evaluator for OPA, that she had "no doubt that [the Client's Applications] will be granted." At that time, Ms. Emerson-Brown offered assistance in streamlining the process of filing the nunc pro tunc petitions with the OPA.

² Petitioner has pursued the alternative remedy of a waiver of interest and penalties. As per an April 11, 2012 letter from James Kennedy of the Philadelphia Department of Revenue to Reverend Wilson, the Department of Revenue requires that Petitioner come to a payment agreement with Linebarger for taxes owed between 1997 and 2010 before a waiver can be sought.

³ Counsel has since determined that a tax abatement is not available to Petitioner.

On January 30, 2012, Petitioner recorded the deeds for 2530 and 2540 Alter Street, thus ensuring that Petitioner is now owner of record for these parcels.

On Wednesday, February 2, 2012, Petitioner filed Petitions for Allowance of Nunc Pro Tunc Appeal for Real Estate Tax Exemption for each of the eight parcels in Petitioner's inventory. See Exhibit E. On February 10, 2012, the Law Center filed the petitions for waiver of interest and penalties.

On February 2, 2012, the Law Center spoke with Linda Scott of Linebarger, who indicated that Linebarger would be unable to grant Petitioner a second postponement without the permission of the Court because a postponement of longer than 90 days would require Linebarger to relist the properties. Linebarger attorney Francine Donato indicated similarly when informed of the Law Center's intention to file a second petition.

On February 14, 2012, the Law Center filed a second Petition to Postpone Sheriff's Sale in order to allow the Central Club the opportunity to:

- a. Receive a determination from the OPA on the initial tax exemption application,
- b. Receive a determination from the BRT on the nunc pro tunc petition, and
- c. In the alternative, receive a determination from the BRT on the wavier of interest and penalties.

On February 14, 2012, this Court entered an Order granting Petitioner's Petition to Postpone Sheriff's Sale. At that time, the Court advised counsel to file a Petition seeking to vacate the sheriff's sale order, in essence seeking to stay execution of the Sheriff's Sale until such time as the OPA and BRT are able make determinations on Petitioner's tax exemption application and nunc pro tunc petitions.

In early February, Ms. Emerson-Brown informed Petitioner's counsel that OPA has twelve months during which to process a prospective nonprofit real estate tax exemption, but advised counsel to contact OPA shortly before the scheduled sheriff's sale to find out the status of the pending applications. On or around April 11, 2012 counsel spoke with Ms. Emerson-Brown, who stated that an inspector should be in touch with counsel within two weeks of the call.

During the week of April 16, 2012, OPA Inspector William Black contacted Reverend Wilson directly to schedule and conduct the inspection of the Properties.⁴ Counsel was never contacted directly and was, during the week of April 16, out of the country and not able to attend the inspection. According to Reverend Wilson, Mr. Black conveyed to him that Mr. Black was inclined to recommend that the tax exemption be granted. Reverend Wilson remembers Mr. Black making reference to the sheriff's sale during the inspection. However, it is unclear from counsel's communications with Reverend Wilson what impact Mr. Black views the sheriff's sale to have on the OPA determination. On April 27, 2012, counsel received an email from Ms. Emerson-Brown stating that the Properties "have been visited by the evaluator and the report is in the works at this time."

III. Arguments in Support of Granting a Stay of Execution of the Sheriff's Sale

Pursuant to 3183 of the Pennsylvania Rules of Civil Procedure, "[e]xecution may be stayed by the court as to all or any part of the property of the defendant upon . . . application of any party in interest showing . . . any other legal or equitable ground." See Pa.R.C.P. 3183(b)(2).⁵

⁴ Petitioner's tax exemption applications were each submitted with a letter stating that the Law Center is the attorney of record in this matter. Furthermore, counsel confirmed by phone with Ms. Emerson-Brown that all communications, including those regarding inspection of the Properties, should come through the Law Center.

⁵ Pa.R.C.P. 3190 of the Pennsylvania Rules of Civil Procedure provides that "[a] judgment in rem in an action or proceeding upon a mechanics' lien, municipal claim, tax claim or a charge on land shall be enforced against the real property subject to the lien, claim or charge in accordance with Pa.R.C.P. 3180 to 3183 governing the enforcement of judgments in mortgage foreclosure." Pa.R.C.P. 3183 provides the specific conditions under which executions may be stayed in a mortgage foreclosure action."

“In an order staying execution the court may impose such terms and conditions or limit the stay to such reasonable time as it may deem appropriate.” See Pa.R.C.P. 3183(c).

Equity, judicial economy, and state and city policy provide ample basis for the Court to issue a stay of execution to allow Petitioner to seek resolution of its applications for prospective and retroactive nonprofit tax exemption. Therefore, Petitioner respectfully requests that this Court use its equitable powers to stay execution of the sheriff’s sale order so that Petitioner may fully pursue the nonprofit tax exemption, to which Petitioner is entitled due to its generations of charitable work conducted on the Properties, and, thus, continue its long legacy of community work uninterrupted.

A. The Interests of Equity Warrant that the Court Use its Pa.R.C.P. 3183 Authority to Stay Execution in this Case

1. Equitable Powers of the Court

This Court has consistently applied Pa.R.C.P. 3183 and the analogous Pa.R.C.P. 3121 to exercise its equitable powers and allow Court intervention where ownership of property sought to be seized was in question. As the Court stated in Kronz v. Kronz, 393 Pa. Super. 227, 233-

Pa.R.C.P. 3121(b)(2), which governs stays of execution in the enforcement of money judgments, contains substantially similar language to Pa.R.C.P. 3183, stating that “[e]xecution may be stayed by the court as to all or any part of the property of the defendant upon . . . application of any party in interest showing . . . any other legal or equitable ground therefor.” Pa.R.C.P. 3121 is often relied upon and cited in cases regarding mortgage foreclosures and municipal tax liens for the proposition that a court in which an execution proceeding is pending has the inherent power to stay the proceeding upon legal or equitable grounds, when it is necessary to protect the rights of a party.

Pa.R.C.P. 3190 was amended in 1997; earlier cases appear to cite Pa.R.C.P. 3121 for that reason. In addition, since Pa.R.C.P. 3190 indicates that Pa.R.C.P. 3183 only applies in a judgment in rem, more recent cases appear to cite Rule 3121 in instances in which jurisdiction attaches another way. Compare Borough of Ambler v. Regenbogen, 713 A.2d. 145 (Pa. Cmnmwlth. 1998)(current property owner seeking to strike a municipal lien; Court cites 3183) to City of Easton v. Marra, 862 A.2d. 170 (Pa. Cmnmwlth. 2004)(former wife filed petition to stay sheriff’s sale of property previously owned by deceased former husband for unpaid city real estate taxes; Court cites 3121). This memorandum of law relies on case law addressing the Court’s equitable powers pursuant to both Pa.R.C.P. 3183 and 3121, but is filed pursuant to Pa.R.C.P. 3183.

34,574 A.2d 91, 94 (1990), “[t]he grant of a stay of execution is within the sound discretion of the trial court, and its decision will not be disturbed absent a clear abuse of that discretion.” (citing In re Upset Sale, Tax Claim Bureau of Berks, 505 Pa. 327, 339, 479 A.2d 940, 946 (1984)). Facts must “warrant an exercise of judicial discretion[,] requiring a “balancing of the rights of the debtor and creditor.” Id. However, a stay of execution is “proper upon a showing that an immediate enforcement of the judgment would result in unnecessary hardship to the judgment debtor.” Id. (citing Sinking Fund Commissioners of Philadelphia v. Philadelphia, 324 Pa. 129, 188 A. 314 (1936); Foster v. Rubenstein, 383 Pa. 236, 118 A.2d 195 (1955)).

This issue often arises in divorce cases where the property in question is part of an equitable distribution proceeding and the rights of a party or parties would be prejudiced without a stay. In Keystone Savings Ass'n v. Kitsock, 633 A.2d 165, 167 (Pa. Super. 1993), the court relied upon Rule 3121 to state that “[t]he court in which an execution proceeding is pending has an inherent right to stay execution when it is necessary to protect the rights of a party.” In Keystone, the court found that the divorcing couple’s home was “in custodia legis,” or under the wardship of the court pending the outcome of the equitable distribution proceedings,” and not subject to attachment by judicial lien against the husband debtor by the creditor, Keystone. Id. at 168. Relevant, but not determinative, was the fact that the home was in equitable distribution proceedings “at all times relevant to [the] loan transaction” and, thus Keystone “was on constructive notice” that the husband debtor’s interest was subject to distribution by the court. Id.

Similarly, in City of Easton v. Marra, 862 A.2d 170 (Pa. Commw. 2004), the city of Easton, PA appealed an order of the Court of Common Pleas of Northampton County staying the sheriff’s sale of five properties, scheduled pursuant to the Municipal Claims and Tax Liens Act

("MCTLA"), Act of May 16, 1923, P.L. 207, as amended, 53 P.S. § 7184, on the ground that the properties were part of an equitable distribution proceeding in which one of the parties had died. In Marra, the trial court concluded that the sale would obstruct the orderly distribution of the estate. Id. at 172. The trial court emphasized that the stay would not prejudice Easton because "the value of the properties was greater than that of the tax claims and the court's supervision of the distribution of the marital property would ensure that the claims were paid and that its substantive right to collect the taxes would be protected." Id.

The Commonwealth Court concluded that the trial court did not abuse its discretion or commit an error of law by staying the tax sale because there were competing interests seeking to equitably distribute the properties under the court's supervision, and those interests might be irrevocably prejudiced by an intervening tax sale. The Commonwealth Court further stated "the trial court's order merely stays the tax sale until such time that equitable distribution of the marital property is completed and the delinquent taxes may be paid. The court did not strike the tax liens or otherwise alter Easton's substantive claims." Id. at 173.

The court rejected Easton's argument that the appellee debtors had failed to "avail themselves of the statutory remedies available in the MCTLA for a party wishing to contest a municipal claim." Marra at 173. The Court concluded that the MCTLA was not the sole remedy available to appellees, concluding that "equity has jurisdiction to protect by injunction property or personal rights when a fundamental question of legal right is involved and when the interests of justice require relief." Id. at 175.

2. Petitioner will be Subject to an Inequitable Loss of Property if the Sheriff's Sale is Allowed to Proceed Without Resolution of Whether Petitioner is Eligible for the Retroactive Tax Exemption

To prevent a sheriff's sale of 2540 Alter Street, Petitioner would be required to pay U.S. Bank thousands of dollars towards a tax liability that remains in dispute. As Petitioner has explained in its nunc pro tunc petition, Petitioner's Properties should not be subject to the real estate taxes assessed for the period between 1977 and 2010, during which Petitioner held equitable title to the Properties. Throughout this entire period, Petitioner operated as a nonprofit organization exempt from such taxes under the Pennsylvania Constitution, Article 8, Section 2 and Section 5020-204 of the Pennsylvania General County Assessment Law, 72 P.S. Section 5020-204. During this time, Petitioner used the Properties exclusively in furtherance of its charitable purposes. However, lacking clear title throughout this period, Petitioner was not in a position to seek a real estate tax exemption.

Although the Petitioner maintained exclusive possession, use, and control of the Properties during the period between 1977 and 2010, the organization was prohibited from submitting nonprofit real estate tax exemption applications during this time because it could not provide evidence of legal title until the Court's September 9, 2010 Orders deciding the quiet title action. See Appeal of Northwestern Corp. from Dauphin County Board of Assessment Appeals, 665 A.2d 856, 858 (Pa. Cmwlth. 1995) (stating that "in order to qualify for a real estate tax exemption, the charitable activity of the entity must occur on the specific property for which the exemption is sought and the entity must be the owner and occupier of the property"); see also Section 204(c) of the General County Assessment Law (Law), Act of May 22, 1933, P.L. 853, as amended, 72 P.S. § 5020-204(c).

While Petitioner is now the owner of record and has filed both tax exemption applications and nunc pro tunc petitions, even the initial tax exemption application takes many months to process. Petitioner filed its exemption applications on December 30, 2011; yet, OPA did not send

an inspector to the Properties until the week of April 16, 2012. Furthermore, the nunc pro tunc petitions will not be processed until there is a determination on the initial tax exemption applications. The nunc pro tunc petition will require a hearing by the BRT. Finally, while the initial tax exemption applications must be processed by the end of 2012, there BRT has no such timeline by which it must make its determination regarding the nunc pro tunc petitions.

Absent the granting of this Petition, Petitioner's tax liability for 2540 Alter Street for the years between 1996 and 2010 will be \$917.86, for the principal rate alone, and \$2,178.66, with the inclusion of penalties and fees. Additionally, the tax liability for the years between 1978 and 1996 for 2540 Alter Street will be \$776.28, for the principal rate alone, and \$4019.43, with the inclusion of penalties and fees. Thus, the total tax liability on this Property, including penalties and fees, is \$ 6198.09.

This Court entered default judgments on January 23 and February 12, 2008, allowing US Bank to pursue sheriff's sales of 2540 Alter Street and 2530 Alter Street, respectively. Like the Appellees in Marra, Petitioner did not "avail themselves of the statutory remedies available in the MCTLA for a party wishing to contest a municipal claim[.]" which that court determined was not a bar to an equitable remedy. Marra at 173. However, there is no indication from the record that Petitioner was on notice about the proceedings until after the Court had entered the sheriff's sale order. In fact, US Bank saw fit to stay the sheriff's sale in 2008, after discovering the pendency of the quiet title action. Yet, this stay only served to postpone the scheduled sheriff's sale until 2011 and did not provide Petitioner with the opportunity to reopen the question of its obligation to US Bank regarding each of the Properties.

If Petitioner were to pay the tax liability in order to avoid a sheriff's sale of the Property, this payment would not be refundable even if the OPA and the BRT were to eventually grant Petitioner's tax exemption application and nunc pro tunc petition. Unlike the debtors in the cases cited above, Petitioner did not incur the significant tax debt, but stewarded the Properties to the benefit of the municipality and surrounding homeowners, while the owners each of the vacant parcels on Alter Street abandoned their financial obligations and left their properties to potential ruin. Petitioner is not the bad actor in this scenario. Allowing the sheriff's sale to proceed will deplete Petitioner's resources by taking its land away without resolution of Petitioner's rights.

3. Respondent will not be prejudiced by a Stay of Execution Tied to the Resolution of the Proceedings before the Office of Property Assessment and Bureau of Revision of Taxes

Based on the above, it is clear that the legal and equitable rights of the parties involved would be better served by this Court if execution of the Sheriff's Sale is stayed pending a final decision by OPA and BRT regarding Petitioner's tax exemption application and nunc pro tunc petition. Furthermore, Respondent will not be prejudiced by such a delay.

To adequately protect the substantive rights of the creditor, a court must be sure to impose an endpoint to the stay of execution. See Kronz, 574 A.2d at 95 (finding that the trial court had abused its discretion in failing to "set a time limit for its order enjoining the mortgagee"). By failing to do so and by failing to provide for maintenance or insurance coverage for the property, the court in Kronz jeopardized the value of the property and provided inadequate "interim security." Id.

This concern is not present here. Petitioner asks that the Court "merely stay[] the tax sale" while a determination is made as to whether Petitioner is entitled to prospective and retroactive nonprofit tax exemptions. Marra, 862 A.2d at 173. Petitioner does not ask the Court to "strike

the tax liens or otherwise alter [US Bank's] substantive claims.” Id. Further, as the OPA Inspector witnessed this month and as Petitioner can support, it is Petitioner who has safeguarded the value of 2530 and 2540 Alter Street and each of the surrounding Properties by carefully maintaining each of these lots through the years. Petitioner has a significant interest in continuing to care for the Property while awaiting resolution by OPA and BRT, and therefore, the value of the properties will not be diminished during the time of a stay.

B. A Stay of Execution is the Best Course to Preserve Judicial Economy

A stay of execution of the Sheriff's Sale best serves judicial economy. As stated above, OPA has until the end of 2012 within which to evaluate Petitioner's applications and BRT is held to no timeline. Petitioner will continue to request postponements of the Sheriff's Sale until such time as the OPA and BRT have made their determinations. At the February 14, 2012 hearing, both the Court and opposing counsel noted the cost associated with each postponement sought and granted. For this very reason, the Court recommended that Petitioner seek a stay of execution. A grant of this stay of execution will mitigate any need for hearings at three-month intervals.

C. A Stay of Execution will Promote State and City Policy and Community Health, Safety, and Welfare

Finally, state and city policy support a stay of execution. Section 7284(b) of the Municipal Claims and Tax Liens Act provides that “[i]t is hereby declared to be the policy of the Commonwealth of Pennsylvania to promote the health, safety and welfare of the inhabitants thereof by encouraging neighboring land owners and others to purchase vacant lots at tax sales by authorizing the purchaser at a tax sale, wherever tax delinquencies exist for a period of at least five years, to take title upon such sale free of all tax and municipal claims, liens, mortgages,

ground rents, charges and estates and without any right of redemption.” This provision addresses counties of the first class in the Commonwealth that have become blighted, or are deteriorating and, thus, in serious danger of becoming blighted. In essence, such a policy supports Petitioner’s acquisition of the Properties in this historically blighted area “free of all tax and municipal claims [and] liens.” Without Petitioner, the 2500 block of Alter Street would have been far more seriously blighted, causing potential harm to the “the health, safety and welfare” of the area’s residents.

Philadelphia has upward of 40,000 vacant parcels throughout the City of Philadelphia, seventy-five percent of which have been abandoned by tax delinquent owners. See Econsult Corporation et al., *Vacant Land Management in Philadelphia: The Costs of the Current System and the Benefits of Reform* at 1 (November 2010). In 2010, a study commissioned by the Philadelphia Redevelopment Authority determined that maintaining vacant parcels costs the City over \$20 million annually. Id. The City issues land care contracts to community organizations to engage in the type of work Petitioner has done for free. See, e.g. Philadelphia Horticultural Society Website, *Philadelphia LandCare: A Complete Approach to Vacant Land Management*, available at <http://www.pennsylvaniahorticulturalsociety.org/phlgreen/current-vacantland.html> (last visited April 30, 2012). Further, in a 2005 study, Professor Susan Wachter of the University of Pennsylvania’s Wharton School found that cleaning and greening of vacant lots, as Petitioner has done for each of the vacant lots on Alter Street, can increase surrounding property values by as much as 30%. See Susan Wachter, *The Determinants of Neighborhood Transformation in Philadelphia: Identification and Analysis—The New Kensington Pilot Study* at 2 (Spring 2005). Petitioner has brought financial benefits to the City and surrounding homeowners on top of the

innumerable intangible benefits to the health, growth, and spirit of the community members touched by the work of Mrs. Wilson and Central Club.

IV. Petition to Postpone Sheriff's Sale

If the Court does not grant Petitioner's petition to stay execution, Petitioner seeks that, in the alternative, the Court grant Petition another postponement of the sheriff's sale based on the arguments outlined above. If granted a postponement, Petitioner will do the following with the additional time:

2. Petitioner requests a ninety (90) day postponement until August 2012 to allow the Central Club the opportunity to
 - a. Receive a determination from the OPA on the initial tax exemption application,
 - b. Receive a determination from the BRT on the nunc pro tunc petition, and
3. If the above actions prove unsuccessful or if additional taxes or fees are owed, Petitioner seeks the opportunity to enter into a new payment plan.

Rules of Service

Petitioner understands that it must present proof of service at the hearing. Petitioner must provide immediately a complete copy of the motion package documents to Plaintiff's counsel by a method which proves that it was served such as the following:

- Hand delivery at the office of the Plaintiff's counsel,
- Fax the Petition with confirmation that it was received,
- Deliver the Petition by overnight courier service (Federal express, UPS, DHL, Airborne Express, or US Postal Service Express Mail)

Petitioner understands that if it does not have proof that it complied with this requirement, that the Petition may be dismissed by the Court, and it may have no further opportunity to postpone the sale.



Amy Laura Cahn
Attorney for Plaintiff

OF COUNSEL:

Public Interest Law Center of Philadelphia
1709 Benjamin Franklin Parkway, 2nd Floor
Philadelphia PA 19103
215-627-7100

EXHIBIT A

Commonwealth of Pennsylvania



Department of State Bureau of Charitable Organizations

Certificate of Registration

No. 40601

*This is to certify that **CENTRAL CLUB FOR BOYS AND GIRLS** is registered as a **charitable organization** with the Department of State's Bureau of Charitable Organizations under The Solicitation of Funds for Charitable Purposes Act, 10 P.S. Section 162.1 et seq., and is authorized to solicit charitable contributions under the conditions and limitations set forth under the Act.*

This certificate is not to be used as identification, nor does it constitute an endorsement.

A handwritten signature in black ink, appearing to read "Carol A. Little".

SECRETARY OF THE COMMONWEALTH

EXPIRATION DATE & AUTOMATIC EXTENSION : 11/10/2012

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date:

MAY 17 2011

CENTRAL CLUB FOR BOYS AND GIRLS
C/O STANLEY T WILSON
25357 ALTER STREET
PHILADELPHIA, PA 19146

Employer Identification Number:
42-1730904
DLN:
201125029
Contact Person:
JEFFERY A CULLEN ID# 31215
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Public Charity Status:
509(a)(2)
Form 990 Required:
Yes
Effective Date of Exemption:
May 15, 1947
Contribution Deductibility:
Yes
Addendum Applies:
No

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

Sincerely,



Lois G. Lerner
Director, Exempt Organizations

Enclosure: Publication 4221-PC

Letter 947 (DO/CG)

EXHIBIT B

Know all Persons by these Presents

THAT I, Joseph H. Evers, Prothonotary of Philadelphia, Commonwealth of Pennsylvania, pursuant to that certain Order of the Honorable Paul P. Panepinto of the Court of Common Pleas of Philadelphia County, November Term, 2007, No.00929, signed August 31, 2010 and entered September 9, 2010, a true and correct copy of which is attached hereto as "Exhibit A", and which such Order provides for final disposition of grantee's complaint seeking to quiet title in itself to the property described below on the basis of adverse possession, hereby grants and conveys to **Central Club for Boys and Girls**, a Pennsylvania nonprofit corporation-

ALL THOSE TWO CERTAIN unimproved lots or piece of ground situate in the Thirty-Sixth Ward of the City of Philadelphia and described as follows:

LOT No. 1

SITUATE on the south side of Alter Street at the distance of one hundred forty-two feet eastward from the east side of Twenty-Sixth Street;

CONTAINING in front or breadth in the said Alter Street fourteen feet extending southward in length or depth between lines parallel with the said Twenty-Sixth Street forty-five feet to a certain three feet wide alley running westward into the said Twenty-Sixth Street and communicating with another three feet wide alley running northward and southward into said Alter Street bounded northward by the said Alter Street eastward and westward by ground now or late of Hill McConaghy and southward by the firth above-mention three feet wide alley.

BEING known as **2532 Alter Street**.

LOT No. 2

SITUATE on the south side of Alter Street at the distance of eighty-six feet eastward from the east side of Twenty-Sixth Street;

CONTAINING in front or breadth in the said Alter Street fourteen feet extending southward in length or depth between lines parallel with the said Twenty-Sixth Street

forty-five feet to a certain three feet wide alley running westward into the said Twenty-Sixth Street and communicating with another three feet wide alley running northward and southward into said Alter Street.

BEING known as **2540 Alter Street**.

BEING, as to both lots, the same premises wherein DAVID R. MAY holds record title by way of a deed from The Merchants Union Trust Company dated October 11, 1911.

IN WITNESS WHEREOF, I have hereunto affixed my signature, this 28th day of Oct., Anno Domini Two Thousand Ten (2010).

Witness:

Joseph H. Evers, Prothonotary

Robert Hall

Stanley J. Chmielewski

PROTHONOTARY
STANLEY J. CHMIELEWSKI
DEPUTY PROTHONOTARY

Commonwealth of Pennsylvania :

ss-

County of Philadelphia :

On this, the 28th day of October, 2010, before me, a Notary Public, the undersigned officer, personally appeared John H. Evers, known to me (satisfactorily proven) to be the person whose name is subscribed to the within instrument, and acknowledged that he executed the same for the purposes therein contained.

I hereunto set my hand and official seal.

Kristin A. Wojnar
NOTARY PUBLIC

COMMONWEALTH OF PENNSYLVANIA
Notarial Seal
Kristin A. Wojnar, Notary Public
City of Philadelphia, Philadelphia County
My Commission Expires Sept. 8, 2012
Member, Pennsylvania Association of Notaries

DEED

2532 Alter Street
BRT No. 361232100

2540 Alter Street
BRT No. 361232500

CENTRAL CLUB FOR BOYS AND GIRLS

v.

J & J HOME INVESTMENT INC, ET AL.

COURT OF COMMON PLEAS OF
OF PHILADELPHIA

November Term, 2007

No. 00909

Per Order entered September 9, 2010

I certify that the address of the grantee is:
2537 Alter Street
Philadelphia, PA 19146

On behalf of the Grantee

CHRISTOPHER F. STOFFER, P.C.
By: Christopher F. Stouffer
Attorney I.D. No. 21279
2314 South Street
Philadelphia, PA 19146
215-546-1007
cstouffer@cfslaw.us

FILED
30 JUL 2010 03:37 pm
Civil Administration
N. MONTE

SEP 09 2010
CIVIL ADMINISTRATION

CENTRAL CLUB FOR BOYS AND GIRLS, :
PLAINTIFF : **IN THE FIRST JUDICIAL**
v. : **DISTRICT OF PENNSYLVANIA**
: **TRIAL DIVISION - CIVIL**
J & J HOME INVESTMENT INC, ET AL, :
DEFENDANTS : **NOVEMBER TERM, 2007**
No. 00929

Central Club For Boys A-ORDRF



DOCKETED
CIVIL ADMINISTRATION
SEP 09 2010

ORDER

M. GRAHAM

AND NOW, this 3 day of Aug, 2010, upon plaintiff's petition and affidavit reciting that its complaint endorsed with notice to defend was served upon defendants Leon Wilson, Harry Auslander, David R. May, Nichelle Franchetti and Antonia Macchia, and that these defendants (the Not Found Defendants) did not file an answer or other responsive pleading, nor did they otherwise appear, it is hereby ORDERED and DECREED:

- (a) Judgment by default is entered against each of the Not Found Defendants;
- (b) The Court having ascertained that there are no defendants or other parties-in-interest who could show cause why such bar should not be asserted, each such defendant be and is hereby forever barred from asserting any right, lien, title or interest in the land inconsistent with the interest or claim of plaintiff set forth in the complaint;
- (c) The Prothonotary shall execute and deliver to counsel for plaintiff for filing, deeds in respect of each Not Found Defendant's parcel(s) in form as attached to plaintiff's petition and otherwise suitable for recording;

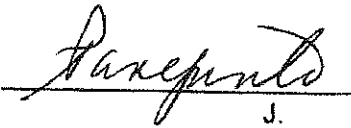
EXHIBIT A

Case ID: 071100929
Control No.: 10080430

(d) Plaintiff is granted leave to file any deeds of correction in respect of the Prothonotary's deeds described immediately above as may be necessary, provided no of such instrument materially affects in any manner any person's real estate other than plaintiffs, absent the written and recorded consent of such person;

(e) The Prothonotary is directed to mark the matter "withdrawn" as to defendants Frank James, Joseph M Enders and Beatrice Sanet, a/k/a Beatrice Scolnick, and "settled, discontinued and ended" as any other remaining defendants.

BY THE COURT:


J.

UNCONTESTED

DOCKETED
CIVIL ADMINISTRATION

SEP 09 2010

M. GRAHAM

PHILADELPHIA REAL ESTATE TRANSFER TAX CERTIFICATION

BOOK NO. _____ PAGE NO. _____

DATE RECORDED _____

CITY TAX PAID _____

Complete each section and file in duplicate with Recorder of Deeds when (1) the full consideration/value is/is not set forth in the deed, (2) when the deed is with consideration, or by gift, or (3) a tax exemption is claimed. If more space is needed, attach additional sheet(s).

A. CORRESPONDENT — All inquiries may be directed to the following person:

NAME Christopher F. Stouffer, Esq.		TELEPHONE NUMBER: AREA CODE 215 546-1007	
STREET ADDRESS 2314 South Street		CITY Philadelphia	STATE ZIP CODE PA 19146

B. TRANSFER DATA

GRANTOR(S)/LESSOR(S) Joseph H. Evers, Prothonotary of Philadelphia		DATE OF ACCEPTANCE OF DOCUMENT: GRANTEE(S)/LESSEE(S) Central Club for Boys and Girls	
STREET ADDRESS 284 City Hall		STREET ADDRESS 2537 Alter St.	
CITY Philadelphia	STATE PA	ZIP CODE 19107	CITY Philadelphia
			STATE ZIP CODE PA 19146

C. PROPERTY LOCATION

STREET ADDRESS 2532 Alter Street		CITY, TOWNSHIP, BOROUGH Philadelphia	
COUNTY Philadelphia	SCHOOL DISTRICT Philadelphia	TAX PARCEL NUMBER 361232100	

D. VALUATION DATA

1. ACTUAL CASH CONSIDERATION \$0.00	2. OTHER CONSIDERATION + \$0.00	3. TOTAL CONSIDERATION = \$0.00
4. COUNTY ASSESSED VALUE \$2,000.00	5. COMMON LEVEL RATIO FACTOR x 3.13	6. FAIR MARKET VALUE = \$6,260.00

E. EXEMPTION DATA

1A. PERCENTAGE OF EXEMPTION 0.0	1B. PERCENTAGE OF INTEREST CONVEYED 100.0
------------------------------------	--

2. Check Appropriate Box Below for Exemption Claimed

- Will or intestate succession _____
(NAME OF DECEDENT) (ESTATE FILE NUMBER)
- Transfer to Industrial Development Agency.
- Transfer to agent or straw party. (Attach copy of agency/straw party agreement).
- Transfer between principal and agent. (Attach copy of agency/straw trust agreement). Tax paid prior deed \$ _____
- Transfers to the Commonwealth, the United States, and Instrumentalities by gift, dedication, condemnation or in lieu of condemnation. (Attach copy of resolution).
- Transfer from mortgagor to a holder of a mortgage in default. Mortgage Book Number _____, Page Number _____
Mortgagee (grantor) sold property to Mortgagor (grantee) (Attach copy of prior deed).
- Corrective deed (Attach copy of the prior deed).
- Other (Please explain exemption claimed, if other than listed above.) _____

Under penalties of law or ordinance, I declare that I have examined this Statement, including accompanying information, and to the best of my knowledge and belief, it is true, correct and complete.

SIGNATURE OF CORRESPONDENT OR RESPONSIBLE PARTY _____	DATE _____
---	------------



pennsylvania
DEPARTMENT OF REVENUE
Bureau of Individual Taxes
PO BOX 280603
Harrisburg PA 17128-0603

REALTY TRANSFER TAX STATEMENT OF VALUE

See Reverse for Instructions

RECORDER'S USE ONLY

State Tax Paid	
Book Number	
Page Number	
Date Recorded	

Complete each section and file in duplicate with Recorder of Deeds when (1) the full value/consideration is not set forth in the deed, (2) the deed is without consideration or by gift, or (3) a tax exemption is claimed. A Statement of Value is not required if the transfer is wholly exempt from tax based on family relationship or public utility easement. If more space is needed, attach additional sheets.

A. CORRESPONDENT - All inquiries may be directed to the following person:

Name: Christopher F. Stouffer Telephone Number: (215) 546-1007

Street Address 2314 South Street	City Philadelphia	State PA	ZIP Code 19146
-------------------------------------	----------------------	-------------	-------------------

B. TRANSFER DATA

Date of Acceptance of Document

Grantor(s)/Lessor(s) Joseph H. Evans, Prothonotary of	Grantee(s)/Lessee(s) Central Club for Boys and Girls
Street Address 284 City Hall	Street Address 2537 Alter Street
City Philadelphia	City Philadelphia
State PA	State PA
ZIP Code 19107	ZIP Code 19146

C. REAL ESTATE LOCATION

Street Address 2532 Alter Street	City, Township, Borough Philadelphia
County Philadelphia	School District Philadelphia
	Tax Parcel Number 361232100

D. VALUATION DATA

1. Actual Cash Consideration \$0.00	2. Other Consideration + \$0.00	3. Total Consideration = \$0.00
4. County Assessed Value \$2,000.00	5. Common Level Ratio Factor X 3.13	6. Fair Market Value = \$6,260.00

E. EXEMPTION DATA

1a. Amount of Exemption Claimed 0.0	1b. Percentage of Grantor's Interest in Real Estate 100.0	1c. Percentage of Grantor's Interest Conveyed 100.0
--	--	--

2. Check Appropriate Box Below for Exemption Claimed

- Will or intestate succession. _____ (Name of Decedent) _____ (Estate File Number)
- Transfer to Industrial Development Agency.
- Transfer to a trust. (Attach complete copy of trust agreement identifying all beneficiaries.)
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- Transfer from mortgagor to a holder of a mortgage in default. (Attach copy of Mortgage and note/Assignment.)
- Corrective or confirmatory deed. (Attach complete copy of the deed to be corrected or confirmed.)
- Statutory corporate consolidation, merger or division. (Attach copy of articles.)
- Other (Please explain exemption claimed, if other than listed above.) _____

Under penalties of law, I declare that I have examined this statement, including accompanying information, and to the best of my knowledge and belief, it is true, correct and complete.

Signature of Correspondent or Responsible Party

Date

FAILURE TO COMPLETE THIS FORM PROPERLY OR ATTACH REQUESTED DOCUMENTATION MAY RESULT IN THE RECORDER'S REFUSAL TO RECORD THE DEED.

PHILADELPHIA REAL ESTATE TRANSFER TAX CERTIFICATION

BOOK NO. _____ PAGE NO. _____

DATE RECORDED: _____

CITY TAX PAID _____

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NAME Christopher F. Stouffer, Esq.		TELEPHONE NUMBER: AREA CODE (215) 546-1007	
STREET ADDRESS 2314 South Street		CITY Philadelphia	STATE ZIP CODE PA 19146

B. TRANSFER DATA

GRANTOR(S)/LESSOR(S) Joseph H. Evers, Prothonotary of Philadelphia		DATE OF ACCEPTANCE OF DOCUMENT:	
STREET ADDRESS 284 City Hall		GRANTEE(S)/LESSEE(S) Central Club for Boys and Girls	
STREET ADDRESS 2537 Alter St.		STREET ADDRESS	
CITY STATE ZIP CODE Philadelphia PA 19107	CITY STATE ZIP CODE Philadelphia PA 19146		

C. PROPERTY LOCATION

STREET ADDRESS 2540 Alter Street		CITY, TOWNSHIP, BOROUGH Philadelphia	
COUNTY Philadelphia	SCHOOL DISTRICT Philadelphia	TAX PARCEL NUMBER 361232500	

D. VALUATION DATA

1. ACTUAL CASH CONSIDERATION \$0.00	2. OTHER CONSIDERATION + \$0.00	3. TOTAL CONSIDERATION = \$0.00
4. COUNTY ASSESSED VALUE \$2,000.00	5. COMMON LEVEL RATIO FACTOR X 3.13	6. FAIR MARKET VALUE = \$6,260.00

E. EXEMPTION DATA

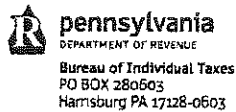
1A. PERCENTAGE OF EXEMPTION 0.0	1B. PERCENTAGE OF INTEREST CONVEYED 100.0
------------------------------------	--

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(NAME OF DECEDENT) (ESTATE FILE NUMBER)
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- Transfer to agent or straw party. (Attach copy of agency/straw party agreement).
- Transfer between principal and agent. (Attach copy of agency/straw trust agreement). Tax paid prior deed \$ _____
- Transfers to the Commonwealth, the United States, and Instrumentalities by gift, dedication, condemnation or in lieu of condemnation. (Attach copy of resolution).
- Transfer from mortgagor to a holder of a mortgage in default. Mortgage Book Number _____, Page Number _____
Mortgagee (grantor) sold property to Mortgagor (grantee) (Attach copy of prior deed).
- Corrective deed (Attach copy of the prior deed).
- Other (Please explain exemption claimed, if other than listed above.) _____

Under penalties of law or ordinance, I declare that I have examined this Statement, including accompanying information, and to the best of my knowledge and belief, it is true, correct and complete.

SIGNATURE OF CORRESPONDENT OR RESPONSIBLE PARTY _____	DATE _____
---	------------



REALTY TRANSFER TAX STATEMENT OF VALUE

RECORDER'S USE ONLY

State Tax Paid
Book Number
Page Number
Date Recorded

See Reverse for Instructions

Complete each section and file in duplicate with Recorder of Deeds when (1) the full value/consideration is not set forth in the deed, (2) the deed is without consideration or by gift, or (3) a tax exemption is claimed. A Statement of Value is not required if the transfer is wholly exempt from tax based on family relationship or public utility easement. If more space is needed, attach additional sheets.

A. CORRESPONDENT - All inquiries may be directed to the following person:

Name Christopher F. Stouffer		Telephone Number: (215) 546-1007	
Street Address 2314 South Street	City Philadelphia	State PA	ZIP Code 19146

B. TRANSFER DATA **Date of Acceptance of Document**

Grantor(s)/Lessor(s) Joseph H. Evans, Prothonotary of		Grantee(s)/Lessee(s) Central Club for Boys and Girls	
Street Address 284 City Hall		Street Address 2537 Alter Street	
City Philadelphia	State PA	ZIP Code 19107	City Philadelphia
			State PA
			ZIP Code 19146

C. REAL ESTATE LOCATION

Street Address 2540 Alter Street		City, Township, Borough Philadelphia	
County Philadelphia	School District Philadelphia	Tax Parcel Number 361232500	

D. VALUATION DATA

1. Actual Cash Consideration \$0.00	2. Other Consideration + \$0.00	3. Total Consideration = \$0.00
4. County Assessed Value \$2,000.00	5. Common Level Ratio Factor X 3.13	6. Fair Market Value = \$6,260.00

E. EXEMPTION DATA

1a. Amount of Exemption Claimed 0.0	1b. Percentage of Grantor's Interest in Real Estate 100.0	1c. Percentage of Grantor's Interest Conveyed 100.0
--	--	--

2. Check Appropriate Box Below for Exemption Claimed

- Will or intestate succession. _____ (Name of Decedent) _____ (Estate File Number)
- Transfer to Industrial Development Agency.
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- Transfer from mortgagor to a holder of a mortgage in default. (Attach copy of Mortgage and note/Assignment.)
- Corrective or confirmatory deed. (Attach complete copy of the deed to be corrected or confirmed.)
- Statutory corporate consolidation, merger or division. (Attach copy of articles.)
- Other (Please explain exemption claimed, if other than listed above.) _____

Under penalties of law, I declare that I have examined this statement, including accompanying information, and to the best of my knowledge and belief, it is true, correct and complete.

Signature of Correspondent or Responsible Party _____ Date _____

FAILURE TO COMPLETE THIS FORM PROPERLY OR ATTACH REQUESTED DOCUMENTATION MAY RESULT IN THE RECORDER'S REFUSAL TO RECORD THE DEED.

EXHIBIT C



Office of Property Assessment



[Home](#) [Property Search](#) [Forms & Applications](#) [Employment Opportunities](#) [Help & Information](#)

Property Search Results

Account Details: 2540 ALTER ST

Search Similar Properties: [Help](#)

Note: Once a deed is recorded at the Department of Records, it may take up to 60 days for the ownership information to be updated.

[Account Information](#) [Account Details](#) [Valuation Details](#)

Property Location

Address: 2540 ALTER ST Unit Number: Zip Code: 191463923

Owner Information

Owner(s): CENTRAL CLUB FOR BOYS AND
OPA Account Number *: **361232500**
CENTRAL CLUB FOR BOYS AND
2537 ALTER ST
Mailing Address: PHILADELPHIA
PA
19146

* The OPA Account Number and the BRT Account Number are one and the same.

[New Search](#)

[Submit An Inquiry About This Property](#)

[Print Out](#)

[View Tax Balances](#)

You may access a property's real estate tax balance information on the [Department of Revenue Website](#) by clicking the button on the left.

Note: The Department of Revenue is responsible for collecting real estate taxes. Please visit the [Department of Revenue Website](#) for information regarding the billing, collecting and accounting of real estate taxes or call 215-686-6442.

EXHIBIT D

Central Club for Boys and Girls
EIN #42-1730904

Application for Non Profit Tax Exemption Tax Year 2012
Statement of Compliance and Description of Past and Current Use

2540 Alter Street OPA# 361232500

1. Incorporation Status

- a. Central Club for Boys and Girls (“organization”) is a Pennsylvania nonprofit corporation incorporated in 1947, having its registered office at 2537 Alter Street, Philadelphia, PA 19146.
- b. On November 25, 1946, the organization assumed corporate charter under Pennsylvania Non-profit Corporation Law of 1933.
- c. The organization is recognized by Pennsylvania’s Department of State Bureau of Charitable Organizations. 10 PS. § 162.1 et. seq. [See Ex. C]
- d. The organization first filed its Articles of Incorporation on November 25, 1946. [See Ex. B] The organization amended and restated its Articles of Incorporation on September 28, 2009, as recognized by the Pennsylvania Department of State Corporation Bureau. 15 Pa. C. S. § 5915. [See Ex. B]
- e. The organization is structured exclusively for charitable purposes that qualify as exempt under Section 501(c)(3) of the Internal Revenue Code of 1986. [See Ex. C]

2. Organizational Mission

- a. The mission of Central Club for Boys and Girls has long been to revitalize and rebuild the community on Alter Street and the surrounding Grays Ferry section of South Philadelphia. For over 60 years, the organization has engaged in activities that promote social welfare and community health and wellness, reduce neighborhood

tension, and build youth leadership through community events and outreach, arts and crafts programming, scholarships, the creation of green space, and gardening. As the neighborhood's population has aged, the mission has expanded to provide community space and programming for seniors.

3. Status as Public Charity

- a. Pursuant to 10 P.S. § 375(b), the organization fulfils the requirements of a purely public charity.
- b. The organization possesses a valid tax exemption under Section 501(c)(3) of the Code. 10 P.S. § 376.
- c. The organization seeks to advance the welfare of a community located in an economically depressed area through community building events; activities for youth, families, and seniors; and gardening. 10 P.S. § 375(b).
- d. The organization benefits an entire community by providing a gathering place for community action, a gardening space for interested youth and senior citizens, and is an integral part in the redevelopment of a historically underserved neighborhood. *Id.* at § 375(e). Through its work, the organization lessens the burden borne by government for the advancement of social, moral, and educational objectives. *Id.* at § 375(f).
- e. The organization does not have a private profit motive. *Id.* at § 375(c). Neither any part of the net earnings, nor donations inures to the benefit of the organization's directors, officers or other private persons. *Id.* at § 375(c)(1). The organization applies all revenue in excess of expenses in furtherance of its charitable purpose. *Id.* at § 375(c)(2). The directors and officers of the organization do not receive

compensation. *Id.* at § 375(c)(3). [See Ex. E] Lastly, the organization's articles of incorporation expressly prohibit the use of surplus funds for private inurement to any person in the event of a sale or dissolution of the institution of purely public charity.

Id. at § 375(c)(4). [See Ex. B]

- f. The organization renders all of its services gratuitously. *Id.* at § 375(d)(1).

4. Organizational History on Alter Street

- a. In 1929, Central Club for Boys and Girls founder and community leader, Mabel Wilson began to grow vegetables on the lot next to her house located on the 2500 block of Alter Street. From her garden, she served meals to hungry neighbors and used the lot for bible study and as a teaching space.
- b. With the successive demolition of houses on Alter Street, several vacant lots on the 2500 block of Alter Street came under the care of Mabel Wilson and later, the Central Club for Boys and Girls. After the incorporation of the Central Club for Boys and Girls in 1946, the organization maintained the lots at 2536 and 2538 Alter Street.
- c. The lots located at 2521-33 and 2536-2540 Alter Street soon became the central space for the organization's community garden and educational and artistic class space, as well as space for community gathering.
- d. Throughout the next two decades, the community used the community gardens to provide food baskets for families in need, vacation bible school, and a myriad of other activities situated on the land.
- e. In the 1970s, under the direction of Mrs. Wilson, the organization expanded its services by starting a gardening program specifically for senior citizens in addition to the children's garden plots.

- f. During the 1980s and 1990s, the increased number of vacant lots allowed for the expansion of the free classes offered to the community and the organization was able to serve another purpose by taking over stewardship and care of these vacant lots, an activity the organization continues to this day.
- g. In the 1990s, the lots at 2521-33 Alter Street were maintained by the organization for purposes of a gardening program for senior citizens and in the past few years, a memorial garden was created in honor of Central Club leaders who have passed.
- h. In 2005, real estate speculation about the increased value of the land spurred sheriff's sales of several of the vacant lots. The organization pursued successful litigation to acquire quiet title of those remaining lots that the organization had stewarded since they started becoming vacant in the 1950s.
- i. In 2007, the Central Club filed an action to quiet title based on adverse possession against the owners of several of the vacant lots on the 2500 block of Alter Street. The organization succeeded in obtaining default judgments in five of the actions, pursuant to a series of October 28, 2010 Orders by the Pennsylvania Court of Common Pleas. 2007 No. 00929, docketed on September 9, 2010. [See Ex. J]
- j. These orders effectively extinguished the rights of five prior owners. [See Ex. J]
- k. As a result of the default judgments, the following properties were conveyed to Central Club for Boys and Girls: 2521, 2526, 2529, 2530, 2531, 2532, 2536, and 2540 Alter Street.

5. Present Day Activities

- a. The Central Club for Boys and Girls remains a stronghold in the Alter Street and Grays Ferry communities. In 2009, the 2500 block of Alter Street was renamed Mabel Wilson Walk.
- b. The Central Club continues to provide gardening and community space for senior citizens and youth in the neighborhood while developing new ways to reinvigorate both demographics in staying involved with the community space. The Central Club celebrated its 62nd Harvest Festival in the fall of 2011 and continues to gather alumni of its programs for an annual reunion.
- c. The organization has the following activities planned for 2012, designed for children, teenagers, adults, and seniors:
 - i. Outdoor sports activities for youth, including volley ball, basketball, table tennis, track, baseball;
 - ii. Book clubs, arts and crafts, and chess club, for all ages, and a youth Poetry Jam, which will develop and appreciation for poetry thru reading, writing, and sharing free style open mike;
 - iii. Skills class for all ages and youth leadership training;
 - iv. Food distribution and Health and Wellness Classes;
 - v. Trips to the Philadelphia Flower Show, Clementon Park, and the Philadelphia Zoo; and
 - vi. Greening and gardening activities, including planting of annual and perennial flowers, and vegetable and herb gardens; participation in the Philadelphia Horticultural Society Garden Tenders Program and the

Lowes garden design program; celebration of an Annual Planting Day planned for the weekend of Mothers Day; and construction and planting of window boxes;

6. Lot Analysis

a. 2521 Alter Street

- i. Antonietta Macchia held record title to the above-referenced property from 1945 or 1946 until Central Club was granted quiet title of the property on October 29, 2010.
- ii. Known through the years as “Cowboy Hill,” this large plot was has been play area for the children of the Central Club for Boys and Girls since the Club’s original 4-H Club and the Girls and Cub Scouts troops. The sloping terrain provided room for sledding in the winters, and bicycling in the warmer months.
- iii. Children from Alter Street still engage in play at 2521 Alter Street and the organization plans to create a rock garden at this site and make it safer and more accessible for use as a space for free play.

b. 2526 Alter Street

- i. Leon Wilson held record title to the above-referenced property from April 1, 1991 until Central Club was granted quiet title of the property on October 28, 2010.
- ii. Historically, this plot was used as a campsite for the children of the Central Club. Girls and Cub Scouts troops would participate in scouting activities and

skill-building at this site, such as fire lighting, rope knotting, and arts and crafts.

- iii. Currently, this plot is used for summer arts and crafts programming, ceremonial activities, awards presentations, and outdoor cooking for the organization's fundraisers and seasonal events.

c. 2529 Alter Street

- i. Antonietta Macchia held record title to the above-referenced property from 1945 or 1946 until Central Club was granted quiet title of the property on October 29, 2010.
- ii. This plot is contiguous with 2533 and 2531 Alter Street. These lots were the site of the organization's original 4-H Club garden and were used for children's gardening and brick-laying projects. They have been kept as garden space since at least the 1960s and have been well maintained through the years. The grass is low cut to expose a red brick pathway.
- iii. A memorial garden to Central Club leaders Mabel Wilson and Philomena E. Sapp has been established on 2529 Alter Street and this garden space extends into 2531 and 2533 Alter Street. The organization uses these three lots as a space for rest and contemplation for seniors.

d. 2530 Alter Street

- i. Harry Auslander held record title to the above-referenced property from October 30, 1931 until Central Club was granted quiet title of the property on October 28, 2010.

- ii. Contiguous with 2526, 2528, and 2532 Alter Street, 2530 Alter Street was historically used for large-scale meetings of Central Club members and people from the community. This use has remained the same: Central Club hosts award ceremonies, the spring Planting Days, fall Harvest Fairs, reunions drawing 60 years of Central Club alumni, and other community events on this lot.
 - iii. The Central Club also engages in food distribution to families and seniors on the lots at 2526, 2528, 2530, and 2532 Alter Street.
- e. 2531 Alter Street
- i. Antonietta Macchia held record title to the above-referenced property from 1945 or 1946 until Central Club was granted quiet title of the property on October 29, 2010.
 - ii. This plot is contiguous with 2533 and 2529 Alter Street. These lots were the site of the organization's original 4-H Club garden and were used for children's gardening and brick-laying projects. They have been kept as garden space since at least the 1960s and have been well maintained through the years. The grass is low cut to expose a red brick pathway.
 - iii. A memorial garden to Central Club leaders Mabel Wilson and Philomena E. Sapp has been established on 2529 Alter Street and this garden space extends into 2531 and 2533 Alter Street. The organization uses these three lots as a space for rest and contemplation for seniors.
- f. 2532 Alter Street

- i. David R. May held record title to the above-referenced property from October 11, 1911 until Central Club was granted quiet title of the property on October 28, 2010.
 - ii. Contiguous with 2526, 2528, and 2530 Alter Street, 2532 Alter Street was historically used for large-scale meetings of Central Club members and people from the community. This use has remained the same: Central Club hosts award ceremonies, the spring Planting Days, fall Harvest Fairs, reunions drawing 60 years of Central Club alumni, and other community events on this lot.
 - iii. The Central Club also engages in food distribution to families and seniors on the lots at 2526, 2528, 2530, and 2532 Alter Street.
- g. 2536 Alter Street
- i. Nichelle Franchetti held record title to the above-referenced property from August 15, 1921 until Central Club was granted quiet title of the property on October 28, 2010.
 - ii. Contiguous with 2538 and 2540 Alter Street, this location historically was and currently is used as the meeting place for large groups of people. There is a swing-set that sits on the west side of the lot. The grounds have been impeccably maintained: the organization sets up tents for seating and buffet tables for their events. In addition to their own programming, Central Club permits repasts, family reunions, birthday parties and other individual requests from the Alter Street residents.

h. 2540 Alter Street

- i. David R. May held record title to the above-referenced property from October 11, 1911 until Central Club was granted quiet title of the property on October 28, 2010.**
- ii. Contiguous with 2536 and 2548 Alter Street, this location historically was and currently is used as the meeting place for large groups of people. There is a swing-set that sits on the west side of the lot. The grounds have been impeccably maintained: the organization sets up tents for seating and buffet tables for their events. In addition to their own programming, Central Club permits repasts, family reunions, birthday parties and other individual requests from the Alter Street residents.**

EXHIBIT E



PUBLIC INTEREST LAW
CENTER OF PHILADELPHIA

AFFILIATED WITH THE LAWYERS COMMITTEE FOR CIVIL RIGHTS UNDER LAW

February 1, 2012

STAFF

Jennifer R. Clarke
Executive Director

Amy Laura Cahn
Skadden Fellow

Michael Churchill
Of Counsel

Adam H. Cutler
*Director, Public Health and
Environmental Justice Project*

James Eiserman, Jr.
Senior Attorney

Benjamin D. Geffen
Staff Attorney

Sonja D. Kner
Director, Disabilities Rights Project

Edwin D. Wolf
*Executive Director
1974-1976*

Honorable Alan K. Silberstein, Chairman
Board of Revision of Taxes
City of Philadelphia
Curtis Center, 3rd Floor
601 Walnut Street / Suite 325 East
Philadelphia, PA 19106

RE: **Central Club for Boys and Girls**
EIN #42-1730904
Petition for Allowance of Nunc pro tunc Appeal for Real Estate Tax Exemption

2521 Alter Street OPA# 361225400

2526 Alter Street OPA# 361231800

2529 Alter Street OPA# 361225500

2530 Alter Street OPA# 361232000

2531 Alter Street OPA# 361225600

2532 Alter Street OPA# 361232100

2536 Alter Street OPA# 361232300

2540 Alter Street OPA# 361232500

Dear Judge Silberstein:

I have been retained by the Central Club for Boys and Girls (the "Central Club") to assist them with exemption from real estate taxes for several properties located in the 2500 block of Alter Street in the City of Philadelphia (the "City"). The Central Club, a Pennsylvania nonprofit corporation, focuses on revitalizing and rebuilding the community around Alter Street in the Grays Ferry area of South Philadelphia. Since prior to its incorporation in 1947, the Central Club has maintained several lots on Alter Street for community events and outreach, arts and crafts programming, green space, and gardening, while simultaneously reclaiming those vacant and abandoned lots from blight. As the neighborhood's population has aged, its mission has expanded to provide community space and programming for seniors.

In 2010, the Central Club succeeded in an action to quiet title to these properties on the basis of adverse possession. Each of these properties has significant taxes assessed upon them from the prior owners, most, if not all, of whom are now deceased. Past pro bono counsel did not make clear to Central Club that the organization would be responsible for the prior decades of taxes assessed upon these properties if it were to succeed in the quiet title action, nor did past pro bono counsel

initiate non profit real estate tax exemption applications or nunc pro tunc petitions subsequent to the successful quiet title action.

In 2011, prior to my retention as counsel for the Central Club, the Office of then-City Council President Anna Verna became aware of the tax burden assumed by my client with the resolution of the quiet title action. City Council President Verna's office negotiated with Linebarger Goggan Blair & Sampson, LLP ("Linebarger"), acting on behalf of U.S. Bank, who owns a portion of the tax debt on two of the properties now owned by Central Club – 2530 and 2540 Alter Street. The City Council President's Office and Linebarger negotiated a payment plan for those two properties. However, the Central Club was not involved in that negotiation and the payment plan was not received by the Central Club or by its Board President, Reverend Stanley T. Wilson. Having received no payment on this plan, Linebarger scheduled 2530 and 2540 Alter Street for sheriff's sale on November 16, 2011, and noticed Central Club, at which point Central Club sought legal assistance.

I first spoke with Reverend Wilson on Thursday, November 10, 2011, at which point Central Club retained my services. On Monday, November 14, 2011, I attempted to negotiate a delay of the sheriff's sale, with the support of City Council President Verna, and on November 15, 2011, I successfully filed a petition to delay the sheriff's sale until February 15, 2012.

Based on this prior history, I advised the Central Club to file applications for non profit real estate tax exemption, which I filed on behalf of the organization on December 30, 2012, and to pursue nunc pro tunc real estate tax exemptions for the properties. The Central Club seeks nunc pro tunc real estate tax exemptions for eight properties, whose tax accounts are now delinquent.

In support of the Central Club's request for nunc pro tunc consideration of the Petition, the following statement of facts and law are submitted for the Board's consideration.

If the Board needs additional information, please do not hesitate to contact me.

Sincerely yours,



Amy Laura Cahn, Esq.
Staff Attorney
Public Interest Law Center of Philadelphia

cc: Rev. Stanley T. Wilson, Central Club for Boys and Girls
Linda Scott, Linebarger Goggan Blair & Sampson, LLP
Francine Donato, Linebarger Goggan Blair & Sampson, LLP
James Vandermark, City Solicitor's Office

PETITION FOR ALLOWANCE OF A NUNC PRO TUNC APPEAL
TO THE PHILADELPHIA BOARD OF REVISION OF TAXES

Petitioner, Central Club for Boys and Girls (the “Central Club”), a Pennsylvania nonprofit corporation, respectfully petitions this Court for leave to appeal nunc pro tunc regarding Petitioner’s Philadelphia real property tax assessment for the tax years 1978 through 2011 for the following properties:

- 2521 Alter Street OPA# 361225400
- 2526 Alter Street OPA# 361231800
- 2529 Alter Street OPA# 361225500
- 2530 Alter Street OPA# 361232000
- 2531 Alter Street OPA# 361225600
- 2532 Alter Street OPA# 361232100
- 2536 Alter Street OPA# 361232300
- 2540 Alter Street OPA# 361232500

In support of this petition, the Central Club respectfully represents that:

Background Information

1. The Central Club is a Pennsylvania nonprofit corporation incorporated since May 15, 1947, pursuant to the laws of the Commonwealth of Pennsylvania, and is exempt from Federal income tax under Section 501(c)(3) of the Internal Revenue Code (the “Code”). The IRS granted 501(c)(3) tax-exempt status to the Central Club on May 17, 2011, with an effective date of exemption back to its date of incorporation.
2. The Central Club fulfills the requirements of a purely public charity, as set out in the Institutions of Purely Public Charity Act, 10 P.S. 371 et. seq.

3. Petitioner is a charitable organization that focuses on revitalizing and rebuilding the community around Alter Street in the Grays Ferry area of South Philadelphia. For several generations, the Central Club has maintained numerous vacant and abandoned properties on the 2500 block of Alter Street for community events and outreach, arts and crafts programming, green space, gardening, and a wide array of youth programming and leadership development. As the neighborhood's population has aged, its mission has expanded to provide community space and programming for seniors. For further information regarding the Central Club's charitable activities, please see the Narrative Description of Activities included with the Central Club's IRS Form 1023 Application for Recognition of Exemption, a copy of which is attached hereto as Exhibit B and the Central Club's applications for Exemption of Real Estate Taxes for Tax Year 2012 ("2012 Tax Exemption Applications"), on file with the Office of Property Assessment.

4. Based on an action to quiet title on the basis of adverse possession, the Central Club acquired title to the Properties pursuant to a series of Orders by the Pennsylvania Court of Common Pleas dated September 9, 2010, which were submitted with the Central Club's 2012 Tax Exemption Application. The Central Club has since then used the Properties, continuously and uninterrupted, in furtherance of its charitable purposes as stated in Paragraph 3.

5. The Central Club's 2012 Tax Exemption Applications are pending.

6. Prior to its acquisition of legal title to the Properties, the Central Club exclusively occupied and controlled the Properties from at least the 1960s, through September 9, 2010 (the "Adverse Possession Period").¹

¹ The Complaint submitted by Central Club in its quiet title action states that, for the purpose of establishing the elements of an adverse possession claim, the organization exclusively occupied and controlled each Property in question from 1980 going forward. In fact, Central Club avers

Adverse Possession Period

7. The Central Club's Properties should not be subject to the Philadelphia real estate taxes assessed for the Adverse Possession Period because throughout that entire period it has operated as a non-profit organization exempt from such taxes under the Pennsylvania Constitution, Article 8, Section 2 and Section 5020-204 of the Pennsylvania General County Assessment Law, 72 P.S. Section 5020-204, and because the Central Club used the Properties exclusively in furtherance of its charitable purposes.; but, lacking clear title throughout the Adverse Possession Period, it was not in a position at the time to seek a real estate tax exemption.

8. During the Adverse Possession Period, the Central Club used the Properties to create and maintain children's garden plots, as well as community garden and educational and artistic class space. Community garden and green space has been consistently used to provide food baskets for needy families and as a gathering space for annual events, such as the Central Club's Spring Plantings, Central Club reunions, and sixty-three years of Harvest Fairs. The Central Club also provided space for 4-H groups and Girl Scout and Cub Scout troops to meet, and for a vacation bible school. In the 1970s, in response to the changing demographics of its Grey's Ferry neighborhood, Central Club started a gardening program specifically for senior citizens in addition to the existing children's garden plots. Central Club has recently created a memorial garden to Central Club's founder, Mabel Wilson, and Philomena R. Sapp, another

that it has controlled and possessed each of the Properties from the point at which the building on each property was demolished. Such control and possession dates back to at least the 1960s for each of the Properties. With the exception of 2526 Alter Street, which was sold to a Leon Wilson in 1991, title has not been transferred for any of the Properties since before 1947. See List of Properties, Attached as Exhibit A.

Central Club leader, on three of the Properties. See Exhibit A and the 2012 Tax Exemption Application for more information.

9. During the Adverse Possession period, Central Club has taken responsibility for stewarding each of these vacant, abandoned, and tax delinquent parcels, both by serving a vacant land management purpose and by operating on this parcel in manner that fulfills the organization's charitable purpose.

10. The Central Club has Federal 501(c)(3) tax-exempt status retroactive to May 17, 1947. See 2012 Tax Exemption Application

11. The issue of the real estate tax bills on the Properties for the years during the Adverse Possession Period was not addressed because the Central Club was not in a legal position to do so.

12. Although the Central Club maintained exclusive possession, use, and control of the Properties during the Adverse Possession Period, the organization was prohibited from submitting applications for Exemptions from Real Estate Taxes during this time because it could not provide evidence of legal title to the Properties until the Court's September 9, 2010 Orders deciding the quiet title action. See Appeal of Northwestern Corp. from Dauphin County Board of Assessment Appeals, 665 A.2d 856, 858 (Pa. Cmwlth. 1995) (stating that "in order to qualify for a real estate tax exemption, the charitable activity of the entity must occur on the specific property for which the exemption is sought and the entity must be the owner and occupier of the property"); see also Section 204(c) of the General County Assessment Law (Law), Act of May 22, 1933, P.L. 853, as amended, 72 P.S. § 5020-204(c).

Tax Year 2011

13. The Central Club's Properties should not be subject to the Philadelphia real estate taxes assessed for the tax year 2011 because it is a non-profit organization exempt from such taxes under the Pennsylvania Constitution, Article 8, Section 2 and Section 5020-204 of the Pennsylvania General County Assessment Law, 72 P.S. Section 5020-204, and because the Central Club used the Properties exclusively in furtherance of its charitable purposes.

14. The Central Club acknowledges it failed to file a timely application for exemption from Philadelphia real estate taxes for the year 2011. Past pro bono counsel did not make clear to Central Club that the organization would be responsible for the prior decades of taxes assessed upon the Properties. Central Club did not become aware of such liability until noticed by Linebarger Goggan Blair & Sampson, LLP ("Linebarger") in October 2011 regarding the scheduled November 16, 2011 sheriff's sale for two of the Properties. Furthermore, past pro bono counsel did not initiate a non profit real estate tax exemption application or a nunc pro tunc petition subsequent to the successful quiet title action.

15. In addition, the period between 2010 and 2011 was plagued with catastrophic events for the organization. The Central Club's founder, Mabel Wilson, passed away on July 4, 2010, at the age of 96. Her son and the organization's new President, Reverend Stanley T. Wilson, suffered both a stroke and a heart attack in 2011 and has been engaging in rehabilitative therapies since that time.

16. Reverend Wilson and Central Club sought new pro bono representation through Regional Housing Legal Services immediately after receiving notice of the scheduled November 16, 2011 sheriff's sale. Central Club first made contact with the Public Interest Law Center of

Philadelphia (“the Law Center”) on November 10, 2011.

17. The Law Center filed a Petition to Postpone Sheriff’s Sale on November 15, 2011. Since that time, the Law Center has worked with Central Club to compile the necessary documentation for the Tax Exemption Applications, including developing budgets and fundraising plan. The organization subsequently assisted the Central Club with its 2012 Tax Exemption Applications, filed on December 30, 2012, and is preparing to file petitions for waiver of interest and fees.

18. The Law Center has advised the Central Club to file and now files this Petition of Allowance for a Nunc Pro Tunc Appeal for the Properties for the tax years 1978 through 2011.

19. Absent the granting of this Petition, the Central Club’s tax liability for the years between 1996 and 2010 would be \$7625.08, for the principal rate, and \$17,952.30, including penalties and fees. Additionally, the tax liability for the years between 1978 and 1996 for 2530 and 2540 Alter Street, specifically, would be \$1552.56, for the principal rate, and \$8,038.86, including penalties and fees.

20. The Central Club has been a vibrant presence in the Grays Ferry neighborhood for over six decades. While the organization has struggled in recent years to overcome death and illness amongst its core leaders, the board and the organization’s constituents are committed to taking Central Club into a new era, because of its history and because of the critical and continued need for strong community institutions in this neighborhood. Nevertheless, the organization runs on a tiny budget, relying primarily on in kind donations from its board and such institutions as the Pennsylvania Horticultural Society. See 2012 Tax Exemption

Applications. Its assets are its leadership, legacy, alumni, and community members, and the land the organization saved from blight and created into open neighborhood green and garden space. If the Petition is not ultimately granted, the resulting real estate tax burden would cripple the organization's ability to provide its services to the community.

21. In light of the above, it is respectfully requested that the Board accept this Application for the Exemption of real estate taxes for the years 1978 through 2011 on a nunc pro tunc basis and, upon consideration of the Application, grant the Central Club a nunc pro tunc exemption from real estate taxes for the years 1978 through 2011.

Procedural Statement

22. This Petition is properly before the Court of Common Pleas of Philadelphia County pursuant to the Act of 1939, June 27, P.L. 1199, Section 14, 72 P.S. Section 5341.14 (Purdon Supp. 1996) as amended 1982, and Bd. of Revision of Taxes v. City of Philadelphia, 4 A.3d 610, 626-29 (Pa. 2010).

23. The Central Club cannot apply for the charitable exemption retroactively, unless and until this Court enters an Order permitting the Central Club to appeal the past assessment to the Board as if timely requested.

24. The Philadelphia Board of Revision of Taxes is charged with hearing appeals from the actions of the assessors of property in Philadelphia County.

25. All of the Exhibits attached hereto are incorporated herein by reference.

WHEREFORE, for the reasons stated above, Petitioner, the Central Club for Boys and Girls, respectfully requests the Court to enter an Order granting it the right to file an appeal nunc

pro tunc with the Philadelphia Board of Revision of Taxes. Said appeal will seek a declaration of the Central Club's right to apply for an exemption from any and all Philadelphia real estate taxes for the years 1978 through 2011 for the Properties.

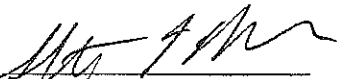
Respectfully submitted,

Amy Laura Cahn, Esquire
Attorney for Petitioner, The Central Club for Boys
and Girls

Dated: _____

VERIFICATION

I, Rev. Stanley T. Wilson, state under penalties of 18 P.S. Section 4904 (relating to unsworn falsifications to authorities) that I am the President of the Petitioner, Central Club for Boys and Girls; that I am authorized to make this affidavit on behalf of the Petitioner; and that the facts set forth in the foregoing Petition for Allowance of a Nunc Pro Tunc Appeal are true and correct to the best of my knowledge, information and belief.

By: 
Rev. Stanley T. Wilson, President
THE CENTRAL CLUB FOR BOYS AND GIRLS

Dated: 2/1/12

EXHIBIT A

Properties

Properties Acquired via Order of the Pennsylvania Court of Common Pleas
on October 28, 2010

Alter Street Address	BRT Account	Exemption Received	Date of Last Title Transfer	Approx. Date Central Club Took Possession	Taxes Assessed 1996-2011, Principal (per OPA website)	Taxes Assessed 1996-2011, Total (per OPA website)	Taxes Assessed 1978-1996, Principal (per Linebarger)	Taxes Assessed 1978-1996, Total (per Linebarger)
2521	OPA# 361225400	Pending (application filed 12/30/11)	1946	1960	\$1147.98	\$2,635.73		
2526	OPA# 361231800	Pending (application filed 12/30/11)	1991	1940	\$918.32	\$2,178.66		
2529	OPA# 361225500	Pending (application filed 12/30/11)	1946	1946	\$943.28	\$2,212.47		
2530	OPA# 361232000	Pending (application filed 12/30/11)	1931	1940	\$917.86	\$2,178.66	\$776.28	\$4019.43
2531	OPA# 361225600	Pending (application filed 12/30/11)	1946	1930	\$943.28	\$2,212.47		
2532	OPA# 361232100	Pending (application filed 12/30/11)	1911	1946	\$918.32	\$2,178.66		
2536	OPA# 361232300	Pending (application filed 12/30/11)	1923	1930	\$917.72	\$2,176.99		
2540	OPA# 361232500	Pending (application filed 12/30/11)	1911	1960	\$918.32	\$2,178.66	\$776.28	\$4019.43
				Total	\$7625.08	\$17,952.30	\$1552.56	\$8,038.86

EXHIBIT B

Introduction

Central Club for Boys and Girls is an organization with a long and distinguished history of efforts all serving to promote social welfare, reduce neighborhood strife and tensions, combat juvenile delinquency, defend human and civil rights, and eliminate prejudice and discrimination.

The organization may be identified both by its particular geography and its remarkable operating posture, both of which are intertwined. Its leadership has resided (and continues to reside) on the 2500 block of Alter Street, a one-lane dead-end street in a depressed urban neighborhood in Philadelphia, Pennsylvania (see Part IV Exhibit 1). When houses were abandoned and eventually torn down, it turned empty lots into gardens and campgrounds for neighborhood youth. This pattern of finding and exploited silver linings in circumstances usually associated with urban decay is the organization's hallmark – it's what makes it different.

Although thousands of individuals have participated in the organization's good works and programs over the years, one individual - Mabel Wilson - is generally recognized as the founder, and to this day (she is 96 years old) remains the inspirational leader of the organization even as has scaled down her activities to cope with the realities of advancing age. Through a combination of leadership by example, unwavering belief in the value of her cause, sheer determination and extraordinarily hard work, Mrs. Wilson became known to others in a broad variety of roles: a community bible school headmistress, a celebrated scouting and 4-H clubs leader, a tireless teacher of arts, crafts and practical skills and a head coach. She injected self-discipline and the best aspects of rural life and its bedrock values into the heart of what would otherwise appear to be a relentlessly confining, spirit-crushing urban community. Her efforts paid off, catapulting generations of her young flock into successful, civic-minded adulthood while stabilizing and enhancing a decaying urban neighborhood and demonstrating the path to personal fulfillment.

A biographical sketch of Mrs. Wilson appearing in a 1972 edition of *Scouting News*, titled *The Angel of Alter Street*, is attached at Part VI Exhibit 2.

History and Past Activities

1930s

Founder Mabel Wilson moved to a row house at 2537 Alter Street, Philadelphia,

in 1929, just as the Great Depression was getting underway. Instead of a house next door there was a vacant lot. She grew vegetables and served meals to hungry neighbors on an outdoor table on that lot. She established a vacation bible school for area youth (see photograph at Part IV Exhibit 3). According to the Scouting News article mentioned above (Exhibit 2), she began teaching sewing and arts and crafts even before she herself had children.

1940s

Part IV Exhibit 4 is a 1945 photograph showing a group of youth dressed in their Sunday best. The photo was shot in a vacant lot created when the row home at 2536 Alter Street was raised but for two beams spanning the distance between 2534 and 2538 Alter Street. Later, 2538 Alter Street was torn down.

In 1947, the organization assumed a corporate charter under the Pennsylvania Non-profit Corporation Law of 1933. Part IV Exhibit 5 is a copy of the original articles of incorporation. Here is Article III—the “Purposes” clause—of the original articles:

“The purposes for which [the organization] is to be formed are the support and maintenance of a benevolent, charitable and educational undertaking for the promotion of the mental, moral and physical welfare and development of boys and girls irrespective of creed or religious persuasion.”

1950s

The organization's scouting activities began when Mrs. Wilson became Den Mother to a pack of Cub Scouts in 1956. However, this new facet of her services did nothing to distract from the myriad of other youth programs that she and her organization carried on, including non-scouting recreational activities and the ever-enduring vacation bible school. See Part IV Exhibit 6, photos taken in 1955 and 1958, respectively. In the 1958 photo, note the caboose on the railroad on the elevated embankment that forms the eastern boundary of the street block. The houses nearest that railroad (upper right) have long since been torn down.

1960s

Part IV Exhibit 7 contains a 1962 photograph of Boy Scout Troop 353. The second photo (1969) reveals activities during colder months: food baskets for needy families, Easter baskets for senior citizens and arts and crafts.

1970s

Central Club for Boys and Girls
EIN 42-1730904
Form 1023
Part IV - Narrative Description of Activities
Page 3

By the 1970s the organization in general and Mrs. Wilson in particular had begun to attract regional attention.

Collectively attached as Part IV Exhibit 8 are a series of Philadelphia newspaper items about Mrs. Wilson and her organization:

- March 13, 1972 article in the *Philadelphia Daily News* noting, among other things, that she had started a gardening program for senior citizens, and a follow-up article (partial);
- Undated article in *The Philadelphia Tribune* describing a catastrophic fire at Mrs. Wilson's house;
- August 31, 1975 article in the *Sunday Bulletin* describing 4H Club programs. Note the paragraph at the bottom of the middle column, which contains a reference to Mrs. Wilson's 30 children's garden plots;
- An undated photograph with caption revealing Mrs. Wilson to be a participant in the Committee on Juvenile Delinquency.

Part IV Exhibit 9 is a March 27, 1973 photo of the Pennsylvania delegation to the Leader Forum at the National 4H Center in Washington, D.C. Mrs. Wilson is furthest right, second from the top row.

Attached at Part IV Exhibit 10 is an agenda for a February 26, 1972 day-long series of scouting events at the "clubhouse," a 1974 Charter Certificate for Boy Scout Pack 896 and a 1978 Cub Scout National Summertime Pack Award.

The March, 1972 article in the *Philadelphia Daily News* (part of Exhibit 8, above) inventoried Mrs. Wilson's and her organization's currently active programs in the areas of community service and social welfare *alone* :

Cub Scouts
Welfare Rights Organization
Girl Scouts
4-H Club
Bible Club
Senior Citizens Mini Band
Block Captains
Operation Canned Food
Aides to Senior Citizens

1980s

With more outdoor space available following the demolition of more houses along Alter Street, the 1980s witnessed the heyday of the organization's day camp program. See the photographs at Part IV Exhibit 11. Indoor arts and crafts continued unabated, and included typing class and, later, working with computers.

Exhibit 12 is a program for a February 11, 1984 all-scout luncheon. Note the four groups: boy scouts, cub scouts, girl scouts and brownies.

1990s

The organization continued operations much as it had in the 1980s, except that with two generations of "graduates" it began to devote more time and effort into its annual reunion programs, discussed in more detail below. For an example of such a program, see the Thirty-Second Annual Planting Day announcement (flyer), attached at Part IV Exhibit 13.

Also, under the leadership of Philomena Sapp, the 1990s saw the emergence of a gardening program for seniors centered on the lots at 2521-33 Alter Street (north side of the street). See the photographs at Part IV, Exhibit 14.

2000s

Beginning in 2005, real estate speculators began to take an interest in the organization's neighborhood, spurred mainly by a large private redevelopment project just to the northwest of the block called the Naval Home. Four of the vacant lots on the block that the organization counted among its own were sold at sheriff sale to pay back taxes, and several more were identified for such future sales.

Faced with the choice of giving up its real estate or litigating to preserve it, the organization chose the latter course. See "Current Activities," below.

Meanwhile, the organization's annual alumni and fund-raising events proceed with special urgency. See the 2007 Summer Reunion flyer, attached at Part IV Exhibit 15, together with a photograph of umbrella tables awaiting arrival of the guests.

Current Activities

In the past, the organization has depended on others' heroic efforts sustained over long periods of time. Now the organization's key individuals are embarked on an effort building an institution with the strength and momentum to operate on its own and to last indefinitely.

Here are the current objectives:

1. Turn the organization into one capable of garnering broad public support.
2. Convert its real estate interests to marketable, fee simple title.
3. Develop a sustaining membership.
4. Gain a measure of public recognition and awareness and raise capital projects funds from public sources.
5. Permanently secure and landscape the site using funds from 4, above.
6. Reinvigorate the gardening for seniors program.
7. Create an office, museum and library.
8. Redesign and re-invigorate programs for youth and young adults.

Certain Real Estate Matters

The vacant lots that the organization has occupied over the years represent, until very recently, abandoned real estate. Recent speculative interest shown by real estate developers has forced the organization to seek to acquire title to the properties it has occupied for decades through a pair of lawsuits against owners of record (all long ago deceased). These lawsuits are referred to by Pennsylvania lawyers as actions to quiet title by adverse possession.¹

In all, the real estate of the organization consists of 16 vacant lots plus three improved parcels (row homes) owned by the Wilson family, one of which—2534 Alter Street—served as the organization's "clubhouse." Eventually formal arrangements to occupy railroad property will be sought. One of the 16 lots, 2524 Alter Street, will be acquired via a gift from the City of Philadelphia.

¹ These are pending in the Court of Common Pleas of Philadelphia: *Central Club v. J & J Home Investments*; Nov. Term, 2007; No. 00929; *Central Club v. Wachs*; Nov. Term, 2007; No. 02741.

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Current Public Recognition

In anticipation of the Summer Reunion of 2008, Philadelphia City Council issued merit citations to certain members of the organization. See Part IV Exhibit 16. In time for the 2009 Reunion, the Philadelphia's Council and its Streets Department named the block *Mabel Wilson's Walk*.

Cultivation of Alumni

Attached, for example, are a flyer an invitation for the 2009 Annual Harvest Fair & Fund-Raiser, at Exhibit 17, and the Organization's new development brochure. This kind of development effort aims to tap the kinds of sentiments that people feel, say, for a beloved college or university—a place coupled with memories of special individuals that helped shape lives—inspiring people to return year after year and make substantial contributions:

**Come back !
Give back !²**

See, also, a September 30, 2007 letter from Stanley T. Wilson to an alumna thanking her for participating in the annual Reunion and encouraging her to attend the fall Harvest Fair. Part IV Exhibit 18.

Archives and Artifacts

Losses through fire and flood notwithstanding, the organization has maintained a significant array of records. The organization has commenced a project of identifying, cataloging, restoring and copying the records to digital/electronic formats. Ultimately these records will become part of the organization's intended museum and library.

The organization likewise possess a broad array of artifacts such as books, crafts and training devices and equipment that presently occupy two rooms at 2537 Alter Street. These need to be preserved and properly displayed.

Currently most of the records and artifacts are situated at 2537 Alter Street.

Current Leadership

² Taken from the text at the bottom of the first interior page of the brochure.

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Stanley T. Wilson, one of Mabel Wilson's sons, who resides at 538 S. 49th Street, Philadelphia, PA 19143, is and has been for several years the organization's President, staff Director and Board Chair, when not otherwise engaged.

Nanette Rogers, the organization's Treasurer, 12 46 S. 27th Street, Philadelphia, is the daughter of Nannie Howard, a co-worker with Mabel Wilson.

Veronica Outlaw, who resides on 2500 block of Manton St., who also grew up an active young member of the Applicant and whose children are also actively engaged in the Organization.

Plans for the Future

The organization is actively engaged in Objectives 1, 2 & 3, above (under current activities. Objectives 4, 5 6, 7 & 8 are future activities.

VERIFICATION

This Petition is verified by me. I understand that the statements contained in this Petition are true and correct to the best of my knowledge, information and belief. I understand that the statement herein is made subject to the penalties of 18 Pa. C.S.A. Section 4904 relating to unsworn falsification to authorities.



Your Signature

Stanley T Wilcom

Print Your Name

2537 Altar Street Phelan, PA 19146

Address- No Post Office Boxes

7904

Last Four Digits of you Social Security Number

2-8-50

Birth Date

215 913-4804

Telephone Number Where You Can be Reached by the Court or Plaintiff's Counsel

By: Amy Laura Cahn

acahn@pilcop.org

Pa. Bar No. 306762

Public Interest Law Center of Philadelphia
1709 Benjamin Franklin Parkway, 2nd Floor
Philadelphia, PA 19103
215-627-7100

Attorney for Central Club for Boys and Girls,
Petitioner

**IN THE COURT OF COMMON PLEAS OF PHILADELPHIA COUNTY
FIRST JUDICIAL DISTRICT OF PENNSYLVANIA
TRIAL DIVISION – CIVIL**

U.S. Bank : **May TERM, 2012**
C/O LINEBARGER GOGGAN BLAIR & :
SAMPSON LLP 4 PENN CENTER :
1600 JFK BLVD STE 910 :
PHILADELPHIA PA 19103 :

Plaintiff :
v. : **Oct. 2007 No. 3754**

David R. May :
2540 ALTER ST :
PHILADELPHIA PA 19146 :
: **Book: 7 Writ: 3008**

Defendant(s) :

AFFIDAVIT OF SERVICE
(PROVIDE TO THE COURT ON THE DAY OF THE HEARING)

I hereby verify, subject to the penalties of 18 Pa. C.S.A. Section 4904 relating to unsworn falsification to authorities, that a copy of the Petition to Postpone Sheriff's Sale of Real Property has been served on the Plaintiff's attorney as follows:

DATE SERVED: _____

MEHTOD OF SERVICE (check the box that applies):

By fax

Email as follows:

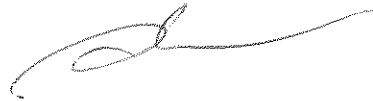
**Name of Plaintiff's Attorney: Francine Donato,
Linebarger Goggan Blair & Sampson
1600 JFK Blvd Ste 910
Philadelphia PA 19103**

Email Address: Francine.Donato@lgbs.com

Name of Person Served: Francine Donato

- Courier Service (must attach original receipt from courier service):
- US Postal Service Express Mail
 - Federal Express
 - UPS
 - DHL
 - Airborne Express
 - Other

Today's Date: May 1, 2012



Amy Laura Cahn

Attorney for Plaintiff

OF COUNSEL:

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