

**CITY OF JOHNSTOWN, CAMBRIA COUNTY, PENNSYLVANIA
RESOLUTION NO. 10757**

MOVED BY COUNCILPERSON: ARNONE

A RESOLUTION OF CITY COUNCIL, OF THE CITY OF JOHNSTOWN, PENNSYLVANIA AUTHORIZING THE CITY MANAGER AND CITY SOLICITOR TO EXECUTE THE ATTACHED STIPULATION TO WITH HELICON ENTERPRISES, LLC, TO RESOLVE A TAX ASSESSMENT APPEAL REGARDING PROPERTY IDENTIFIED AS TAX MAP PARCEL # 78-028.-205.000 AND TO TAKE ANY/ALL ACTIONS NECESSARY TO EFFECTUATE SAME.

WHEREAS, Helicon Enterprises, LLC, filed a Tax Assessment Appeal in the Court of Common Pleas of Cambria County at Docket No. 2025-4567, challenging the estimated fair market value of \$570,443.000 assigned to its property identified as Tax Map Parcel#78-028.-205.000: and

WHEREAS, after the parties received Helicon Enterprises, LLC's, appraisal, the parties, to include the City, the Cambria County Tax Assessment Office and the Greater Johnstown School District have engaged in settlement discussions with Helicon Enterprises, LLC, and identified a Fair Market Value on the property of \$330,000.00 as a reasonable value upon which to resolve the matter; and

WHEREAS, the proposed Stipulation is attached hereto as Attachment A;

NOW, THEREFORE, BE IT RESOLVED, BY THE CITY COUNCIL OF THE CITY OF JOHNSTOWN, PENNSYLVANIA TO AUTHORIZE THE CITY MANAGER AND CITY SOLICITOR TO EXECUTE THE STIPULATION AND TAKE ANY/ALL ACTIONS NECESSARY TO EFFECTUATE SAME TO RESOLVE THE TAX ASSESSMENT APPEAL ADDRESSING THE LITIGATION FILED BY HELICON ENTERPRISES, LLC, IN RELATION TO TAX MAP PARCEL # 78-028.-205.000 FOR A FAIR MARKET VALUE OF \$330,000.00.

RESOLUTION SECONDED BY COUNCILPERSON SPINELLI

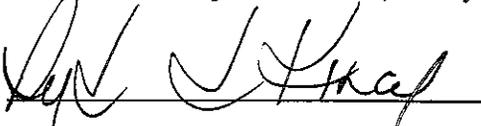
Roll Call:

Barber			Clark			Spinelli			Brandon-Taylor			King			Arnone			Hamacek		
Y	N	A	Y	N	A	Y	N	A	Y	N	A	Y	N	A	Y	N	A	Y	N	A
✓			✓			✓			✓			✓			✓			✓		

ADOPTED: March 11, 2026

ATTEST:

I do hereby certify that the foregoing is a true and correct copy of Resolution No. 10757 as the same adopted by the City Council of the City of Johnstown, Pennsylvania.



Rev. Sylvia King, Mayor or Dep. Mayor Charles Arnone



Arturo Martynuska, City Manager or Jennifer Burkhart, City Clerk

HELICON ENTERPRISES LLC,	:	IN THE COURT OF COMMON PLEAS
	:	OF
Appellant/Petitioner,	:	CAMBRIA COUNTY, PENNSYLVANIA
	:	
vs.	:	CIVIL DIVISION
	:	
CAMBRIA COUNTY BOARD	:	No. 2025 - 4567
OF ASSESSMENT APPEALS,	:	
	:	REAL ESTATE TAX ASSESSMENT APPEAL
Appellee/Respondent.	:	
	:	STATUS CONFERENCE - ZOOM
	:	
vs.	:	Control Number: 078 - 002784
	:	Tax Map Number: 78-028. -205.000
	:	
CITY OF JOHNSTOWN and	:	
GREATER JOHNSTOWN SCHOOL	:	
DISTRICT and COUNTY OF CAMBRIA,	:	
	:	
Interested Parties,	:	COUNSEL FOR PETITIONER:
	:	Calvin J. Webb, II, Esquire
	:	123 Sharkey Road
	:	Johnstown, PA 15909
	:	(814) 472-9603
	:	PA I.D. #39666

CERTIFICATE OF COMPLIANCE

I certify that this filing complies with the provisions of the Public Access Policy of the Unified Judicial System of Pennsylvania: Case Records of the Appellate and Trial Courts that require filing confidential information and documents differently than non-confidential information and documents.

Calvin J. Webb, II, Esquire
Attorney for Petitioner

HELICON ENTERPRISES LLC,	:	IN THE COURT OF COMMON PLEAS
	:	OF
Appellant/Petitioner,	:	CAMBRIA COUNTY, PENNSYLVANIA
	:	
vs.	:	CIVIL DIVISION
	:	
CAMBRIA COUNTY BOARD	:	No. 2025 - 4567
OF ASSESSMENT APPEALS,	:	
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vs.	:	
	:	Control Number: 078 - 002784
CITY OF JOHNSTOWN and	:	Tax Map Number: 78-028. -205.000
GREATER JOHNSTOWN SCHOOL	:	
DISTRICT and COUNTY OF CAMBRIA,	:	
	:	
Interested Parties,	:	

PETITION TO SETTLE BY STIPULATION

AND NOW come the Parties, by and through their respective counsel, Gary A. Jubas, Esquire, Ronald N. Repak, Esquire, Aimee L. Willett, Esquire, and Calvin J. Webb, II, Esquire, and Stipulate as follows:

1. Prior to a Hearing on September 12, 2025, before the Board of Assessment Appeals and a Decision rendered on September 18, 2025, the said subject property was assessed as follows:

<u>No. # 78-028. -205.000</u>	<u>Land</u>	<u>Buildings</u>	<u>Total</u>	<u>FMV</u>
assessed value	\$13,940	\$55,540	\$69,480	\$570,443

2. As a result of the hearing before the Respondents on September 12, 2025, the real estate tax valuation was determined by the Respondents on September 18, 2025, to be as follows:

<u>No. # 78-028. -205.000</u>	<u>Land</u>	<u>Buildings</u>	<u>Total</u>	<u>FMV</u>
assessed value	\$13,940	\$37,830	\$51,770	\$425,041

3. A timely appeal was filed from that Decision to this Honorable Court on October 15, 2025.

4. This matter was scheduled for multiple status conferences before this Honorable Court.

5. a.) After consultation, counsel for the Petitioners and counsel for Respondents have agreed upon a settlement of the matter and have agreed that the value of the property identified as Control Number: 078 - 002784 and Tax Map Number: 78-028. -205.000 should be set as follows:

	<u>FAIR</u> <u>MARKET VALUE</u>	<u>ASSESSED</u> <u>VALUE</u>	<u>COMMON</u> <u>LEVEL</u> <u>RATIO</u>
(2026) Stipulation Value - -	\$330,000.00	\$40,190.00	12.18

b.) After consultation, counsel for the Petitioners and counsel for Respondents have agreed upon a settlement of the matter and have agreed that the assessed value of the property identified as Control Number: 078 - 002784 and Tax Map Number: 78-028. -205.000 should be set as follows:

	<u>Land</u>	<u>Buildings</u>	<u>Total</u>
(2026) assessed value	\$13,940	\$26,250	\$40,190.00

6. The Property Owner, the County of Cambria, the school district and the municipality, in which the property is located, have consented to this Stipulation.

WHEREFORE, your Petitioner respectfully requests this Honorable Court to approve the above-referred to agreement of settlement by stipulation.

Respectfully submitted,

By: _____
Calvin J. Webb, II, Esquire
Attorney for Petitioner

COUNTY OF CAMBRIA

By: _____
Gary A. Jubas, Esquire
Cambria County Assistant Solicitor

GREATER JOHNSTOWN SCHOOL DISTRICT

By: _____
Ronald N. Repak, Esquire
Solicitor for School District

CITY OF JOHNSTOWN

By: _____
Aimee L. Willett, Esquire
Solicitor for City of Johnstown

HELICON ENTERPRISES LLC, : IN THE COURT OF COMMON PLEAS
: OF
Appellant/Petitioner, : CAMBRIA COUNTY, PENNSYLVANIA
: vs. : CIVIL DIVISION
: :
CAMBRIA COUNTY BOARD : No. 2025 - 4567
OF ASSESSMENT APPEALS, : :
: REAL ESTATE TAX ASSESSMENT APPEAL
Appellee/Respondent. : :
: STATUS CONFERENCE - ZOOM
vs. : :
: Control Number: 078 - 002784
CITY OF JOHNSTOWN and : Tax Map Number: 78-028. -205.000
GREATER JOHNSTOWN SCHOOL : :
DISTRICT and COUNTY OF CAMBRIA, : :
: :
Interested Parties, :

ORDER

AND NOW, on this ____ day of _____, 2026, upon review and consideration of the record, it is hereby DIRECTED that the Assessment Office of Cambria County establish the fair market value in the amount of \$330,000.00, for the property identified as Control Number: 078 - 002784 and Tax Map Number: 78-028. -205.000, in the name of HELICON ENTERPRISES LLC, located at 151 Southmont Blvd., Johnstown, Pennsylvania 15905, in City of Johnstown, Cambria County, Pennsylvania, with an assessed value set as follows:

<u>2026</u>	<u>Land</u>	<u>Buildings</u>	<u>Total</u>
<u>assessed</u>	\$13,940	\$26,250	\$40,190.00
<u>value</u>			
	<u>FAIR</u>	<u>ASSESSED</u>	<u>COMMON</u>
	<u>MARKET VALUE</u>	<u>VALUE</u>	<u>LEVEL RATIO</u>
<u>Stipulation</u>	\$330,000.00	\$40,190.00	12.18

The Assessed value as above established shall be applicable for the year 2026. The taxing districts shall issue refunds for the year 2026, if any, reflecting the new assessment.

BY THE COURT:

J.

HELICON ENTERPRISES LLC,	:	IN THE COURT OF COMMON PLEAS
	:	OF
Appellant/Petitioner,	:	CAMBRIA COUNTY, PENNSYLVANIA
	:	
vs.	:	CIVIL DIVISION
	:	
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OF ASSESSMENT APPEALS,	:	
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vs.	:	
	:	Control Number: 078 - 002784
CITY OF JOHNSTOWN and	:	Tax Map Number: 78-028. -205.000
GREATER JOHNSTOWN SCHOOL	:	
DISTRICT and COUNTY OF CAMBRIA,	:	
	:	
Interested Parties,	:	

CERTIFICATE OF SERVICE

I, the undersigned, hereby certify that a true and correct copy of the Petition to Settle by Stipulation was served upon the following by hand delivery on this ____ day of _____, 2026, as indicated below:

Gary A. Jubas, Esquire Assistant Solicitor for Cambria County Cambria County Courthouse Ebensburg, PA 15931	Cambria County Board of Assessment Appeals Cambria County Courthouse South Center Street Ebensburg, PA 15931
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I, the undersigned, hereby certify that a true and correct copy of the Petition to Settle by Stipulation was served upon the following by United States Mail, first class, postage prepaid on this ____ day of _____, 2026, as indicated below:

Solicitor for the GREATER JOHNSTOWN School District Ronald N. Repak, Esquire Dillon McCandless King Coulter & Graham, L.L.P. 313 West High Street, Suite 209 Ebensburg, PA 15931	Solicitor for City of Johnstown Aimee L. Willett, Esquire 160 S. Montgomery Street Suite 3 Hollidaysburg, PA 16648
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Calvin J. Webb, II, Esquire
Counsel for Petitioner