

**RESOLUTION OF THE BOARD OF DIRECTORS
BEECH MOUNTAIN LAKES ASSOCIATION, INC.**

WHEREAS, the Beech Mountain Lakes Association, Inc. is the owner of certain common areas and facilities in the area of the private real estate subdivision know as Beech Mountain or Beech Mountain Lakes Development; and

WHEREAS, the Association is of the opinion that the common areas and facilities of the subdivision should be assessed by the Luzerne County Assessment Office based on their having no actual value or fair market value; and

WHEREAS, the Association has recently filed an appeal to the taxation of four (4) parcels before the Board of Assessment Appeals requesting tax exempt status, and this Resolution is being adopted and will be recorded in the Office of the Recorder of Deeds in and for Luzerne County in order to confirm the use of the properties; and

WHEREAS, as with other common areas and/or controlled facilities owned by the Beech Mountain Lakes Association, Inc., the parcels recently granted exempt status will be used as common or controlled facilities for the use and benefit of the members of the Association, those lots being parcel numbers: 06-Q8S10-001-014, 06-Q8S12-002-016, 06-Q8S11-001-042, 06-Q8S11-002-027.
59-6 91-3 44-8 34-7

WHEREAS, the County and the Board of Assessment Appeals have agreed to assess the common area and facilities in a manner consistent with the opinion of the Association provided the common areas and facilities are reserved exclusively for the use of the Association's membership and are not open to public; and

WHEREAS, the Association already believes it is committed to operate the common areas and facilities for the exclusive use of its membership and, in practice, has consistently operated the common areas and facilities in that manner:

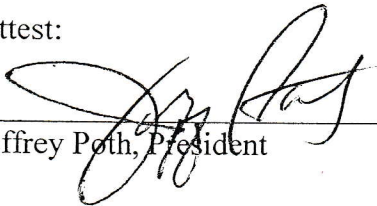
IT IS HEREBY FURTHER RESOLVED THAT:

1. The Board, intending to bind the Association now and forever unless all members agree in the future to alter this resolution, hereby agrees to operate the common areas and facilities for the exclusive use of its membership and their guests and not to open these areas to the public;
2. The Board hereby agrees that in the past the common areas and facilities have been operated exclusively for the use of its membership and their guests;
3. The Board hereby agrees that in the event any of the common areas and facilities are sold by the Association, the sale would allow the County to reassess the property subject to the sale; the parties reserve their respective rights to object to the manner and level of any assessment;

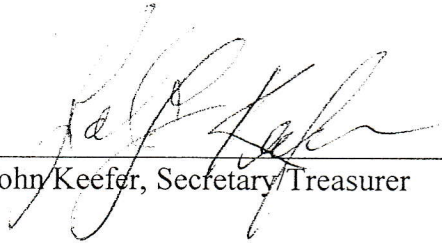
4. In the event the common areas and facilities are for any reason whatsoever not operated for the exclusive use of the Association's membership and their guests, the Association will give reasonable notice of that fact, in writing, to the Board of Assessment Appeals;
5. The Board agrees, to the extent the common areas and facilities have continued to be used exclusively for the benefit of its membership and their guests, to provide the Board of Assessment Appeals during January of each year, a certification that the common areas and facilities of the Association have been operated in the prior calendar year exclusively for the benefit of its membership and their guests and that the Association intends to continue that practice for the current year.

Adopted this 25 day of JULY, 2012, by vote of the Beech Mountain Lakes Association, Inc. Board of Directors.

Attest:



 Jeffrey Poth, President

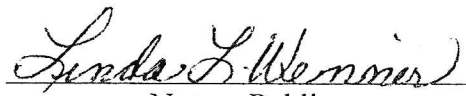


 John Keefer, Secretary/Treasurer

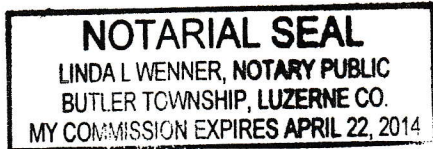
COMMONWEALTH OF PENNSYLVANIA :
 : SS.
 COUNTY OF LUZERNE :

AND NOW, this 25 day of JULY, 2012, before me, the undersigned officer, personally appeared, **Jeffrey Poth and John Keefer**, known to me or satisfactorily proven to be the persons whose names are subscribed to the foregoing instrument, and upon oath acknowledged that they executed the same for the purposes therein contained .

IN WITNESS WHEREOF, I have hereunto set my hand and seal.



 Notary Public



MY COMMISSION EXPIRES:

**RESOLUTION OF THE BOARD OF DIRECTORS
BEECH MOUNTAIN LAKES ASSOCIATION, INC.**

WHEREAS, the Beech Mountain Lakes Association, Inc. is the owner of certain common areas and facilities in the area of the private real estate subdivision know as Beech Mountain or Beech Mountain Lakes Development; and

WHEREAS, the Association is of the opinion that the common areas and facilities of the subdivision should be assessed by the Luzerne County Assessment Office based on their having no actual value or fair market value; and

WHEREAS, the Association has recently filed an appeal to the taxation of twelve (12) parcels before the Board of Assessment Appeals requesting tax exempt status, and this Resolution is being adopted and will be recorded in the Office of the Recorder of Deeds in and for Luzerne County in order to confirm the use of the properties; and

WHEREAS, as with other common areas and/or controlled facilities owned by the Beech Mountain Lakes Association, Inc., the parcels recently granted exempt status will be used as common or controlled facilities for the use and benefit of the members of the Association, those lots being parcel numbers: 06-Q8S10-001-006, 06-Q8S11-001-070, 06-Q8S11-001-072, 06-Q8S11-001-073, 06-Q8S11-001-074, 06-Q8S11-001-071, 06-Q8S12-002-021, 06-Q8S12-002-015, 06-Q8S11-002-005, 06-Q8S11-002-004, 06-Q8S10-002-011, 06-Q8S10-003-012.

WHEREAS, the County and the Board of Assessment Appeals have agreed to assess the common area and facilities in a manner consistent with the opinion of the Association provided the common areas and facilities are reserved exclusively for the use of the Association's membership and are not open to public; and

WHEREAS, the Association already believes it is committed to operate the common areas and facilities for the exclusive use of its membership and, in practice, has consistently operated the common areas and facilities in that manner:

IT IS HEREBY FURTHER RESOLVED THAT:

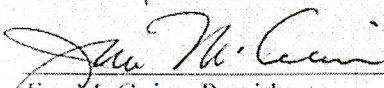
1. The Board, intending to bind the Association now and forever unless all members agree in the future to alter this resolution, hereby agrees to operate the common areas and facilities for the exclusive use of its membership and their guests and not to open these areas to the public;
2. The Board hereby agrees that in the past the common areas and facilities have been operated exclusively for the use of its membership and their guests;
3. The Board hereby agrees that in the event any of the common areas and facilities are sold by the Association, the sale would allow the County to reassess the property subject to the sale; the parties reserve their respective rights to object to

the manner and level of any assessment:

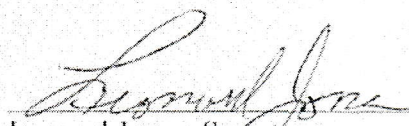
- 4. In the event the common areas and facilities are for any reason whatsoever not operated for the exclusive use of the Association's membership and their guests, the Association will give reasonable notice of that fact, in writing, to the Board of Assessment Appeals;
- 5. The Board agrees, to the extent the common areas and facilities have continued to be used exclusively for the benefit of its membership and their guests, to provide the Board of Assessment Appeals during January of each year, a certification that the common areas and facilities of the Association have been operated in the prior calendar year exclusively for the benefit of its membership and their guests and that the Association intends to continue that practice for the current year.

Adopted this 25th day of March, 2009, by vote of the Beech Mountain Lakes Association, Inc. Board of Directors.

Attest:



 Jim McGuire, President

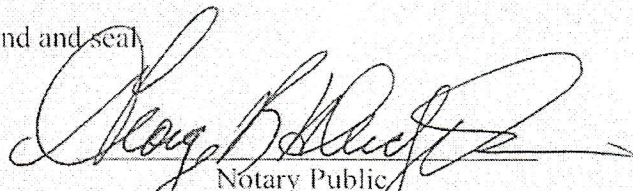


 Leonard Jones, Secretary

COMMONWEALTH OF PENNSYLVANIA :
 : SS.
 COUNTY OF LUZERNE :

AND NOW, this 29th day of April, 2009, before me, the undersigned officer, personally appeared, **Jim McGuire and Leonard Jones**, known to me or satisfactorily proven to be the persons whose names are subscribed to the foregoing instrument, and upon oath acknowledged that they executed the same for the purposes therein contained .

IN WITNESS WHEREOF, I have hereunto set my hand and seal.



 Notary Public

MY COMMISSION EXPIRES:

