

UPPER DARBY TOWNSHIP COUNCIL

RESOLUTION NO. 13-26

A RESOLUTION OF THE TOWNSHIP COUNCIL OF UPPER DARBY TOWNSHIP, DELAWARE COUNTY, PENNSYLVANIA, AUTHORIZING THE PARTIAL REFUND OF TOWNSHIP PROPERTY TAXES ON THE PROPERTY OF 41 SOUTH UNION AVENUE, UPPER DARBY, PA 19082

WHEREAS, Upper Darby Township (“Township”) is a Home Rule municipality organized and operating in accordance with the Charter of Upper Darby Township (“Charter”) as permitted by the Home Rule Charter and Optional Plans Law, 53 Pa. C.S. §2901 et seq. (“Home Rule Law”); and

WHEREAS, PPF SS 41 South Union Avenue, LLC, (“Taxpayer”) located at 3348 Peachtree Road, Northeast Suite 940, Atlanta, Georgia, 30326, owns the property located at 41 South Union Avenue, Upper Darby, PA 19082, Folio Number 16-02-02144-99 (“Property”); and

WHEREAS, the Property is presently improved with a three-story 101,000 square foot Safeguard Self-Storage facility which was constructed in 2020 (the “Self-Storage Project”); and

WHEREAS, following improvement of the Property, Taxpayer initiated litigation against the Township and other taxing authorities to establish the existence of a Local Economic Revitalization Tax Assistance Act Agreement (“LERTA Agreement”);

WHEREAS, the Township and other taxing authorities party to the litigation feel it is in the best interest of the various parties to agree to settle the matter pursuant to a negotiated Stipulation Agreement, which in part states that there was and is no LERTA Agreement.

NOW THEREFORE, BE IT RESOLVED, by the Upper Darby Township Council, and it is hereby **ADOPTED** and **RESOLVED** by authority of same as follows:

1. The Upper Darby Township Council authorizes and directs the Township Solicitor to take all necessary steps to carry out the purpose of this Resolution including, but not limited to, the preparation, filing, and service of any and all required documents, forms, and communications in the settlement of the LERTA Agreement litigation denoted as Delaware County Docket CV-2023-009626 and as described in the Stipulation attached as Exhibit “A.”

2. All resolutions, or parts thereof, inconsistent with the provisions of this Resolution are hereby repealed to the extent of the inconsistency.
3. The provisions of this Resolution are declared to be severable. If any provision of this Resolution is declared by a court of competent jurisdiction to be invalid or unconstitutional, such determination shall have no effect on the remaining provisions of this Resolution.
4. This Resolution shall become effective immediately upon the signature of the Mayor or, in the event the Mayor neither approves nor vetoes this Resolution, fifteen days after the last day on which the Mayor can approve or veto this Resolution, as set forth in the Upper Darby Township Home Rule Charter, Section C-702.C.

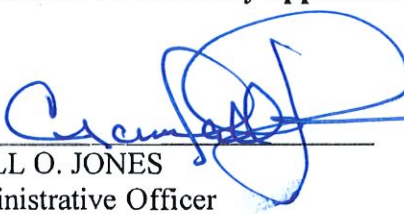
ADOPTED and RESOLVED this 6th day of May, 2026.

SEAL:

ATTEST: 
MICHELLE BILLUPS
Secretary of Council

BY: 
MARION MINICK
President of Council

Resolution No. 13-26 is hereby approved this 6th day of May, 2026.

ATTEST: 
CRANDALL O. JONES
Chief Administrative Officer

BY: 
EDWARD BROWN
Mayor

EXHIBIT "A"

IN THE COURT OF COMMON PLEAS OF DELAWARE COUNTY, PENNSYLVANIA
CIVIL ACTION – LAW

PPF SS 41 SOUTH UNION AVENUE LLC : No. CV-2023-009626
 :
 v. :
 :
 :
 UPPER DARBY TOWNSHIP; :
 UPPER DARBY SCHOOL DISTRICT; and :
 DELAWARE COUNTY BOARD OF ASSESSMENT :
 :

ORDER

AND NOW, this ____ day of _____, 202__, it is hereby
ORDERED and DECREED that the Stipulation dated _____, 202__ by and between
Plaintiff PPF SS 41 South Union Avenue LLC, Defendant Upper Darby Township, Defendant
Upper Darby School District and Defendant Delaware County Board of Assessment is hereby
approved as an Order of this Court.

Upon filing of the appropriate documentation in accordance with the terms of Stipulation,
this matter shall be marked as “Settled, Discontinued and Ended.”

BY THE COURT:

J.,

IN THE COURT OF COMMON PLEAS OF DELAWARE COUNTY, PENNSYLVANIA
CIVIL ACTION – LAW

PPF SS 41 SOUTH UNION AVENUE LLC : No. CV-2023-009626
: :
v. : :
: :
UPPER DARBY TOWNSHIP; : :
UPPER DARBY SCHOOL DISTRICT; and : :
DELAWARE COUNTY BOARD OF ASSESSMENT : :
: :

STIPULATION

THIS STIPULATION (this "Stipulation") is voluntarily entered into as of this ____ day of _____, 202__, by and between Plaintiff PPF SS 41 South Union Avenue LLC ("Safeguard"), Defendant Upper Darby School District (the "School District"), Defendant Upper Darby Township (the "Township") and Defendant Delaware County Board of Assessment Appeals (the "Board").

WHEREAS, Safeguard is the owner of certain property located at 41 S. Union Avenue in Upper Darby Township, PA and now identified as Delaware County Tax Folio Number 16-02-02144-99 (the "Property");

WHEREAS, the Property is presently improved with a three-story 101,000 square foot Safeguard Self-Storage facility which was constructed in 2020 (the "Self-Storage Project");

WHEREAS, following the receipt of the building permit for the Self-Storage Project, Safeguard made application for exemption of the Township and School District real estate taxes for the Property pursuant to the Local Economic Revitalization Tax Assistance Act, Upper Darby School District Resolution adopted January 8, 2019 and Upper Darby Township Ordinance No. 2942 (collectively, the "LERTA Exemption");

WHEREAS, a dispute arose regarding the approval and application of the LERTA Exemption and no such LERTA Exemption was ever applied to the Property;

WHEREAS, Safeguard initiated the present Complaint in Mandamus to effectuate the application of the LERTA Exemption to the Property (the "Mandamus Litigation");

WHEREAS, in an effort to avoid further litigation, the parties have agreed to resolve the Mandamus Litigation in accordance with the terms of this Stipulation;

Terms of Agreement

1. In lieu of the application of the LERTA Exemption to the Property, the Township agrees to issue a refund of real estate taxes paid for the Property to Safeguard in the amount of \$174,344.13 (the "Township Refund").

2. In lieu of the application of the LERTA Exemption to the Property, the School District agrees to issue a refund of real estate taxes paid for the Property to Safeguard in the amount of \$230,000 (the "School District Refund").

3. In connection with this Stipulation, the Board shall not be required to process a LERTA exemption or otherwise make any changes to the existing assessment for the Property.

4. The real estate taxes for the Property shall be refunded by the applicable taxing authority, in part, as agreed herein within thirty (30) days of the approval of this Stipulation by the Court of Common Pleas of Delaware County.

5. Safeguard agrees that upon receipt of the above School District Refund payment that Safeguard will not be entitled to and the Property will not qualify for any LERTA exemptions from the School District relating to any work performed at the Property to date. Similarly, Safeguard agrees to the same related to the Township Refund and the Township.

6. This Stipulation shall be submitted to the Court of Common Pleas of Delaware County for approval by the Court as an agreed Order. All parties hereto expressly consent to the jurisdiction of the Court of Common Pleas of Delaware County for the purpose of entering such Order. Upon receipt of the Township Refund and School District Refund, Safeguard shall file the appropriate documentation to have this matter marked as Settled, Discontinued and Ended.

7. The terms of this Stipulation shall be governed by and construed in accordance with the laws of the Commonwealth of Pennsylvania.

8. Each signatory to this Stipulation has consulted with their respective attorneys regarding the terms and conditions of it and understands its content. Any uncertainty or ambiguity that cannot be resolved by the parties hereto shall be resolved by the Court of Common Pleas of Delaware County.

9. This Stipulation may be executed in one or more counterparts, all of which together shall be one instrument, and all of which shall be considered duplicate originals. A signature on a copy, facsimile copy or electronic copy of this Stipulation shall have the same force and effect as an original, signed Stipulation. A photocopy of this Stipulation shall have the same force and effect and shall be as legally binding and enforceable as a fully executed original.

10. This Stipulation constitutes the full and complete agreement between the parties hereto with respect to its subject matter and fully supersedes any prior discussions, negotiations and representations of any kind. This Stipulation shall only be amended, modified or waived by an agreement in writing signed by all parties hereto.

11. Each signatory to this Stipulation states and affirms that he or she has full power and authority to execute, deliver and perform this Stipulation and that each has obtained any and all approvals or consents required for the actions contemplated herein. Each signatory to the

Stipulation states and affirms that he or she has full authority to sign for the party on whose behalf he or she is signing and that the signature is binding upon that party.

12. The parties hereto do not intend any provision of this Stipulation to create any rights and/or increase the rights of any third party beneficiaries, or to confer any benefit upon or enforceable rights under this Stipulation or otherwise upon anyone other than the parties.

13. If any party hereto is found to be in default of any provision of this Stipulation, any one of the other parties shall provide written notice of the default to the defaulting party and its counsel. If the defaulting party does not remedy the default within thirty (30) days of receipt of the written notice, the opposing party may file an action with the Court of Common Pleas of Delaware County to enforce that provision. In the event that a party fails to comply with the terms of this Stipulation, the defaulting party shall compensate the party or parties that have complied with these terms for their respective expenses, costs, attorneys' fees and interest in connection with any successful action to enforce the terms of this Stipulation.

14. This Stipulation shall be binding upon and inure to the benefit of the parties, their heirs, agents, executors, assigns and successors in interest.

15. The parties hereto agree that neither this Stipulation nor the furnishing of any consideration exchanged for this Stipulation shall be deemed or construed at any time for any purpose as a waiver by any party of any right or obligation under any statute, ordinance, rule and/or regulation of any kind, except as explicitly set forth above.

16. If any provision of this Stipulation is determined by a court of competent jurisdiction to be illegal, invalid, unenforceable, unconstitutional or void, the remainder of this Stipulation shall remain in full force and effect.

17. The provisions of this Stipulation shall survive the settlement contemplated hereunder.

Signature page follows.

IN WITNESS WHEREOF, and intending to be legally bound, the parties hereto have executed this Stipulation as of the day and year first above written.

Dated: 3/18/26

Matthew McHugh
Matthew J. McHugh, Esquire
Attorney for PPF SS 41 South Union Avenue LLC

Dated: _____

Alexander M. Glassman, Esquire
Attorney for Upper Darby Township

Dated: _____

A. Kyle Berman, Esquire
Attorney for Upper Darby School District

Dated: _____

Joan R. Price, Esquire
Attorney for Delaware County Board of Assessment