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**IN THE SUPREME COURT OF PENNSYLVANIA  
MIDDLE DISTRICT**

IN RE: CONSOLIDATED APPEALS OF : No. 54 MAL 2019  
CHESTER-UPLAND SCHOOL DISTRICT :  
AND CHICHESTER SCHOOL DISTRICT :  
FROM THE DECISIONS OF THE BOARD : Petition for Allowance of Appeal from  
OF ASSESSMENT APPEALS OF : the Order of the Commonwealth Court  
DELAWARE COUNTY, PENNSYLVANIA :  
FOR VARIOUS TAX YEARS AND :  
VARIOUS REAL PROPERTIES :

PETITION OF: OUTFRONT MEDIA INC., :  
CLEAR CHANNEL OUTDOOR, INC., :  
WELL STREET MEDIA, LLC, BEIT JALA, :  
INC., THE ESTATE OF TERRY STEEN, :  
ANITA STEEN, AND ANTER :  
ASSOCIATES L.P. :

IN RE: CONSOLIDATED APPEALS OF : No. 55 MAL 2019  
CHESTER-UPLAND SCHOOL DISTRICT :  
FROM THE DECISIONS OF THE BOARD :  
OF ASSESSMENT APPEALS OF : Petition for Allowance of Appeal from  
DELAWARE COUNTY, PENNSYLVANIA : the Order of the Commonwealth Court  
FOR VARIOUS TAX YEARS AND :  
VARIOUS REAL PROPERTIES :

PETITION OF: OUTFRONT MEDIA INC., :  
CLEAR CHANNEL OUTDOOR, INC., :  
WELL STREET MEDIA, LLC, BEIT JALA, :  
INC., THE ESTATE OF TERRY STEEN, :  
ANITA STEEN, AND ANTER :  
ASSOCIATES L.P. :

IN RE: CONSOLIDATED APPEALS OF : No. 56 MAL 2019  
CHESTER-UPLAND SCHOOL DISTRICT, :  
ET. AL. FROM THE DECISIONS OF THE :  
BOARD OF ASSESSMENT APPEALS OF : Petition for Allowance of Appeal from  
DELAWARE COUNTY, PENNSYLVANIA : the Order of the Commonwealth Court  
FOR VARIOUS YEARS AND VARIOUS :  
REAL ESTATE PROPERTIES :

PETITION OF: OUTFRONT MEDIA INC., :  
CLEAR CHANNEL OUTDOOR, INC., :  
WELL STREET MEDIA, LLC, BEIT JALA, :  
INC., THE ESTATE OF TERRY STEEN, :  
ANITA STEEN, AND ANTER :  
ASSOCIATES L.P. :

**ORDER**

**PER CURIAM**

**AND NOW**, this 24th day of July, 2019, the Petition for Allowance of Appeal is  
**GRANTED**. The issue, as stated by petitioner, is:

Where a real estate owner leases real estate or grants an easement to a billboard owner to situate a billboard upon the real estate, is a taxing district prohibited by the statutory exclusion for “signs and sign structures” contained in 53 Pa.C.S. §8811 (b)(4) from considering the rents and other payments from the billboard owner to the parcel owner when valuing the real estate for the purposes of real estate tax assessment?