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LEO J. AND FRANCES E. KRAJEWSKI AND WAYNE A.
AND SALLY B. GLOVER AND JOHN T. AND LEANNE M.
FARRELL AND HERBERT J. JR. AND DONNA R. BEACH
AND KATHLEEN A. ERKERT AND RICHARD N. AND
JANET S. PLOURDE AND JOSEPH E. AND PATRICIA A.
TUMINELLO V. ADAMS COUNTY BOARD OF
ASSESSMENT APPEALS



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NOTICE

NOTICE IS HEREBY GIVEN, in compliance with the requirements of Section 311, of Act 1982-295 (54 Pa. C.S. 311), the undersigned entity (ies) announce their intention to file in the Office of the Secretary of the Commonwealth of Pennsylvania, on approximately April 1, 2017, a certificate for the conduct of a business in Adams County, Pennsylvania, under the assumed or fictitious name, style or designation of C&C SOLID GROUND, LLC. The names and addresses of the persons owning or interested in said business are Richard I. Sanner, IV and Candace M. Sanner, residing at 315M Mengus Mill Road, Littlestown, PA 17340. The character or nature of the business is sealcoating and asphalt maintenance.

3/31

FICTITIOUS NAME - FORM FOR
ADVERTISING

NOTICE IS GIVEN THAT an Application for Registration of Fictitious Name was filed with the Department of State of the Commonwealth of Pennsylvania, at Harrisburg, Pennsylvania, on March 10, 2017, pursuant to the Fictitious Name Act, setting forth that Hanover Auto Team, Inc., of 1830 Carlisle Pike, Hanover, PA 17331, is the only entity owning or interested in a business, the character of which is vehicle dealership and that the name, style and designation under which said business is and will be conducted is HANOVER VOLKSWAGEN and the location where said business is and will be conducted is 1850 Carlisle Pike, Hanover, PA 17331.

Guthrie, Nonemaker,
Yingst & Hart, LLP
Solicitor

3/31

FICTITIOUS NAME REGISTRATION

NOTICE IS HEREBY GIVEN THAT an Application for Registration of Fictitious Name was filed in the Department of State of the Commonwealth of Pennsylvania on January 18 2017 for ALTERNATIVE SENTENCING CONSULTANTS located at 60 E Middle St #3, Gettysburg, PA 17325. The name and address of each individual interested in the business is Edmond Petitto, 60 E Middle St #3, Gettysburg, PA 17325. This was filed in accordance with 54 Pa.C.S. 311.

3/31

IN THE COURT OF
COMMON PLEAS OF
ADAMS COUNTY, PENNSYLVANIA

CIVIL ACTION

In Re: Brady Steven Tasker, a Minor
CHANGE OF NAME

NOTICE

NOTICE IS HEREBY GIVEN to Mr. James Tasker and to all persons interested that on the 24th of January 2017, the Petition of Brady Steven Tasker was filed in the Adams County Court of Common Pleas at No. 2017-S-72, seeking to change the name of minor child from Brady Steven Tasker to Brady Steven Keller.

The Court has fixed April 21, 2017 at 10:00 a.m. in Courtroom No. 4, Third Floor, Adams County Courthouse, 111-117 Baltimore Street, Gettysburg, PA, 17325 as the date for hearing of the Petition. All persons interested in the proposed change of name may appear and show cause, if any they have, why the Petition should not be granted.

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LEO J. AND FRANCES E. KRAJEWSKI AND WAYNE A.
AND SALLY B. GLOVER AND JOHN T. AND LEANNE M.
FARRELL AND HERBERT J. JR. AND DONNA R. BEACH
AND KATHLEEN A. ERKERT AND RICHARD N. AND
JANET S. PLOURDE AND JOSEPH E. AND PATRICIA A.
TUMINELLO V. ADAMS COUNTY BOARD OF
ASSESSMENT APPEALS

Continued from last issue (3/24/2017)

LEGAL STANDARD

“Where a taxpayer claims that an assessment violates the principle of uniformity, the taxpayer admits that the fair market value assigned to his or her property is correct but that other comparable properties are assigned a substantially lower fair market value, and when the ratio is applied to that lower value, the owners of the comparable properties pay less than the complaining taxpayer.” **Fosko v. Bd. of Assessment Appeals, Luzerne Cnty.**, 646 A.2d 1275, 1279 (Pa. Commw. Ct. 1994) (citing **Banzhoff v. Dauphin Cnty. Bd. of Assessment Appeals**, 606 A.2d 974 (Pa. Commw. Ct. 1992)). “An assessment is considered prima facie valid where the assessment record is admitted into the evidence, and the taxpayer has the burden to rebut the assessment’s validity.” **Id.** (citing **McKnight Shopping Ctr., Inc. v. Bd. of Prop. Assessment**, 209 A.2d 389 (Pa. 1965)). “If the taxpayer fails to respond with credible, relevant evidence, then the taxing body prevails.” **Deitch Co. v. Bd. of Prop. Assessment, Appeals and Review of Allegheny Cnty.**, 209 A.2d 397, 402 (Pa. 1965).

The Pennsylvania Constitution states “[a]ll taxes shall be uniform, upon the same class of subjects, within the territorial limits of the authority levying the tax, and shall be levied and collected under general laws.”¹ “[A] taxpayer is entitled to relief under the Uniformity Clause where his property is assessed at a higher percentage of fair market value than other properties throughout the taxing district.” **Downingtown Area Sch. Dist. v. Chester Cnty. Bd. of Assessments**, 913 A.2d 194, 199 (Pa. 2006).

“To establish equitable estoppel against the government, a party must prove 1) intentional or negligent misrepresentation of some material fact, 2) made with knowledge or reason to know that the other party would rely upon it, and 3) inducement of the other party to act to its detriment because of justifiable reliance on the

¹ PA. CONST. art. 8, § 1..

misrepresentation.” **Reform Congregation Oheb Sholom v. Berks Cnty. Bd. of Assessment Appeals**, 839 A.2d 1217, 1221 (Pa. Commw. Ct. 2004) (citing **Hallgren v. Dep’t of Pub. Welfare**, 712 A.2d 776 (Pa. Commw. Ct. 1998)).

Res Judicata “applies to administrative agency determinations.” *D.Z. v. Bethlehem Area Sch. Dist.*, 2 A.3d 742, 749 (Pa. Commw. Ct. 2010) (citing **Hall v. Pa. Bd. of Prob. & Parole**, 733 A.2d 19 (Pa. Commw. Ct. 1999)). This doctrine “bars re-litigation of a claim when the cause of action in one proceeding is identical to that involved in a prior final judgment.” *Id.* (citing **Stilp v. Commonwealth**, 910 A.2d 775 (Pa. Commw. Ct. 2006)). “A party seeking to bar re-litigation of a claim must show the existence of four conditions: (1) identity of the thing sued upon; (2) identity of the cause of action; (3) identity of the persons or parties to the action; and (4) identity of the quality or capacity of the parties suing or sued.” *Id.*

Procedural due process requires “adequate notice, an opportunity to be heard, and the opportunity to defend oneself before a fair and impartial tribunal having jurisdiction over the matter.” **Lee Hosp. v. Cambria Cnty. Bd. of Assessment Appeals**, 638 A.2d 344, 347 (Pa. Commw. Ct. 1994) (citing **Lyness v. State Bd. of Med.**, 605 A.2d 1204 (Pa. 1992)).

DISCUSSION

I. Uniformity

The Pennsylvania Constitution states “[a]ll taxes shall be uniform, upon the same class of subjects, within the territorial limits of the authority levying the tax, and shall be levied and collected under general laws.”² “[A] taxpayer is entitled to relief under the Uniformity Clause where his property is assessed at a higher percentage of fair market value than other properties throughout the taxing district.” **Downingtown**, 913 A.2d at 199.

“In determining... whether the constitutional requirement with respect to uniformity has been complied within a taxing district, all properties are comparable in constructing the appropriate ratio of assessed value to market value.” **Deitch**, 209 A.2d at 402. More

² PA. CONST. art. 8, § 1..

recently, the Pennsylvania Supreme Court has held a court may “consider meaningful sub-classifications as a component of the overall evaluation of uniform treatment in the application of the taxation scheme.” **Downingtown**, 913 A.2d at 200. “A taxpayer may prove non-uniformity by presenting evidence of the assessment-to-value ratio of ‘similar properties of the same nature in the neighborhood.’” **Id.** at 199 (quoting **In re Brooks Bldg.**, 137 A.2d 273, 276 (Pa. 1958)).

In **Downingtown**, the Pennsylvania Supreme Court explained common law uniformity challenges should be evaluated “under the **Deitch** construct, as elaborated upon in **Fosko**...” **Downingtown**, 913 A.2d at 205. “An assessment is considered prima facie valid where the assessment record is admitted into the evidence, and the taxpayer has the burden to rebut the assessment’s validity.” **Fosko**, 646 A.2d at 1279 (citing **McKnight**, 209 A.2d 389). “A taxpayer could satisfy his or her burden by producing evidence establishing the ratios of assessed values to market values of comparable properties based upon actual sales of comparable properties in the taxing district for a reasonable time prior to the assessment date.” **Id.** “A taxpayer may also meet this burden by offering evidence of assessments of comparable properties, so long as the taxpayer also presents evidence to show that the actual fair market value of the comparable properties is different than that found by the taxing authority.” **Id.** (citing **Albarano v. Bd. of Assessment & Revision of Taxes & Appeals**, 494 A.2d 47 (Pa. Commw. Ct. 1985), **Valley Forge Golf Club, Inc. Tax Appeal**, 285 A.2d 213 (Pa. Commw. Ct. 1971)). “[T]his Court has stated that without current market value information regarding the comparable properties, the court has no basis upon which to determine the issue of uniformity.” **Id.** (citing **Albarano**, 494 A.2d at 49).

Appellants essentially argue the Stoners Farm development is the “meaningful sub-classification” under **Downingtown** because the properties in the Stoners Farm development “are similar in size, architecture style and appearance.”³ Appellants assert that by presenting the Crum Formula they have met their burden under **Fosko**.⁴ Additionally, Appellants argue the Board will violate the

³ Joint Statement of Stipulated Facts, Law and Issues Involved at 7, para. 11.

⁴ They argue “[t]he Crum Formula itself is the statistical model comparing relevant, similar properties created for the Appellee by the County’s then Chief Appraiser.” Appellants’ Consolidated Brief in Support of Tax Assessment Appeal at 13.

Uniformity Clause if they do not resume using the Crum Formula for the appeals currently before this Court, as well as for new and future assessments in the Stoners Farm development.⁵

Conversely, Appellee asserts Appellants have not met the requirements set forth in **Fosko**; thus, Appellants common law uniformity challenge must fail. In support of their position, Appellee cites Appellants lack of fair market values and their failure to “compare[] fair market values to underlying assessments.”⁶

In the Joint Statement of Stipulated Facts, Law and Issues Involved, the fair market assessed value of each appealed property is listed based on the Board of Assessment Appeals decision to deny Appellants’ appeals and not apply the Crum Formula.⁷ Thus, Appellee has met its burden of placing “its assessment record into evidence.” **Deitch**, 209 A.2d at 402. At this point, the burden shifted to Appellants to establish the invalidity of Appellee’s assessment. **Fosko**, 646 A.2d at 1279.

In **Fosko**, the Commonwealth Court found a taxpayer had failed to meet his burden of establishing a violation of the Uniformity Clause because “the Foskos did not produce evidence of the actual fair market value of those properties and therefore the trial court had no basis for determining whether the alleged comparable properties were in fact valued substantially less than their actual fair market value or whether a different ratio was applied to those properties.” **Id.** at 1280. As in **Fosko**, Appellants have not presented evidence of the fair market value of the comparable properties. Furthermore, the Crum Formula is based on only 1 resale.⁸

Based on the evidence presented in the Joint Statement of Stipulated Facts, Law and Issues Involved and the settlement spreadsheet attached as Exhibit “B”, this Court finds the Crum

⁵ **Id.** at 13, 18.

⁶ Appellee’s Brief in Support of Adams County Board of Assessment Appeals at 11.

⁷ Joint Statement of Stipulated Facts, Law and Issues Involved at 2 – 4.

⁸ Joint Statement of Stipulated Facts, Law and Issues Involved at 8, para. 20.

⁹ “Meeting the **Fosko** test is not easy and involves a great deal of evidence. Mere comparison of assessments is insufficient. There must be sound credible evidence of the value of the comparable properties in your assessment matrix. This involves either verifiable sales data or expert opinions of value properties that have sold.” BERT M. GOODMAN & RANDY L. VARNER, ASSESSMENT LAW AND PROCEDURE IN PENNSYLVANIA 286 (14th ed. 2014).

Formula does not meet either prong under **Fosko**⁹, and Appellants have not met their burden of establishing a violation of the Uniformity Clause.

II. Equitable Estoppel

“To establish equitable estoppel against the government, a party must prove 1) intentional or negligent misrepresentation of some material fact, 2) made with knowledge or reason to know that the other party would rely upon it, and 3) inducement of the other party to act to its detriment because of justifiable reliance on the misrepresentation.” **Reform Congregation**, 839 A.2d at 1221 (citing **Hallgren**, 712 A.2d at 779).

In their brief, Appellants assert equitable estoppel prevents the Board from discontinuing use of the Crum Formula for the appeals currently before this Court, as well as the 137 lots in Stoners Farm that have yet to be assessed.¹⁰ Appellants state they relied “upon the actions and conduct of the Director and Solicitor in ensuring their assessments would be uniform to their neighbor. . . .”¹¹

The record reflects that Daryl G. Crum¹² created the Crum Formula which both parties agreed would be applied to the 2011 tax assessment appeals.¹³ The record also establishes counsel for Appellee agreed “and did not object” to the use of the Crum Formula for the tax assessment appeals pending before the Board in years 2012-2014.¹⁴ The Board denied Appellants’ 2015 tax assessment appeals and chose not to use the Crum Formula for those appeals.¹⁵ Noticeably absent from the stipulated record are facts establishing

¹⁰ See Appellants’ Consolidated Brief in Support of Tax Assessment Appeal at 20; Joint Statement of Stipulated Facts, Law and Issues Involved at 11, para. 42.

¹¹ Appellants’ Consolidated Brief in Support of Tax Assessment Appeal at 21.

¹² At the time he created the Crum Formula, Mr. Crum was the Chief Appraiser for the County of Adams. Joint Statement of Stipulated Facts, Law, and Issues Involved at 8, para. 20.

¹³ **Id.** at 8, para. 23.

¹⁴ **Id.** at 9-10, para. 28-33. “At the Board of Assessments Appeals hearing for the twelve (12) Stoners Farm properties appealed in 2014, Counsel for the Appellee attended the Board of Assessment Appeals hearing and expressed concern over the continued use of the Crum Formula, but did not object to its continued use by the Board to the consolidated appeals currently before them.” **Id.** at 10, para. 32.

¹⁵ **Id.** at 10, para. 34, 37. The county Solicitor and Mr. Crum explained at the appeals hearing for the properties assessed in 2015 their problems with continuing to use the Crum Formula for tax assessment appeals. **Id.** at 10, para. 34. This concern was “based in part on the resale of Lot No. 25B.” **Id.**

Appellee or counsel for Appellee intentionally or negligently misrepresented a material fact, such as the Crum Formula would be used for all properties in the Stoners Farm development. Because Appellant has not established the required elements, this Court does not find equitable estoppel prevents Appellee from discontinuing its use of the Crum Formula.

III. Res Judicata and Stipulated Settlement Values

Appellants argue *res judicata* must be applied to prevent Appellee from discontinuing its use of the Crum Formula for the properties in the Stoners Farm development.¹⁶ Specifically, “[t]he creation, adoption, stipulation and Order support the continuation of the Crum Formula and preclude the Appellee from abandoning a uniform methodology for assessing similar properties in the same development, constructed by the same developer.”¹⁷ On the other hand, Appellee argues tax assessment appeal settlements can only bind future years in certain situations.¹⁸

Res Judicata “applies to administrative agency determinations.” **D.Z.**, 2 A.3d at 749 (citing **Hall**, 733 A.2d at 23). This doctrine “bars re-litigation of a claim when the cause of action in one proceeding is identical to that involved in a prior final judgment.” **Id.** (citing **Stilp**, 910 A.2d at 783). “A party seeking to bar re-litigation of a claim must show the existence of four conditions: (1) identity of the thing sued upon; (2) identity of the cause of action; (3) identity of the persons or parties to the action; and (4) identity of the quality or capacity of the parties suing or sued.” **Id.**

Appellants cite the Order of Court entered by the Honorable Judge Campbell in 2011 where he accepted the parties stipulated values for the eight appealed properties, derived from application of the Crum Formula.¹⁹ The stipulations were between Appellee and the eight property owners who originally filed the tax assessment appeals in January of 2011. Those property owners are not parties to the current appeal.²⁰ As *res judicata* requires “an identity of the persons or parties to the action”, which is not present in the instant case, this

¹⁶ Appellants’ Consolidated Brief in Support of Tax Assessment Appeal at 18 - 20.

¹⁷ **Id.** at 20.

¹⁸ Appellee’s Brief in Support of Adams County Board of Assessment Appeals at 13- 14.

¹⁹ Joint Statement of Stipulated Facts, Law and Issues Involved at 8 - 9 para. 23 - 24.

²⁰ **Id.** at 7, para. 15; 2 - 4, para. 1 - 20.

Court finds *res judicata* inapplicable. Furthermore, the Pennsylvania Supreme Court has held “[w]hile a prior assessment may be admissible for some purposes, we have clearly held it cannot be considered to be *res judicata* of the current fair market value.” **May Dept. Stores Co. v. Bd. of Prop. Assessment, Appeals and Review of the Cnty. of Allegheny**, 272 A.2d 862, 866 (Pa. 1971) (quoting **Rieck Ice Cream Co. Appeal**, 209 A.2d 383, 384-85 (Pa. 1965)).

Notwithstanding the fact that the parties who entered the original stipulation in 2011 are not the same parties in the current appeal, the following cases appear to prevent a taxpayer from waiving a future assessment through stipulations. In **Wheeling-Pittsburgh**, Plaintiff, the City, and the Monessen School District entered into a settlement agreement whereby the parties agreed “that none of the parties would appeal the assessment established in 1979 for the years 1980 -1984 except for new construction.”²¹ **Wheeling-Pittsburgh Steel Corp. v. Bd. of Revision of Taxes and Appeals of the City of Monessen**, 565 A.2d 504, 505 (Pa. Commw. Ct. 1989). Plaintiff filed an appeal regarding the 1987 assessments, which were assessed in accordance with the 1979 and 1982 trial court orders. **Id.** at 506. Plaintiff appealed the trial court finding that those orders were still in effect. **Id.**

The Commonwealth Court, adopting the reasoning set forth in a Washington County trial court opinion²² and the similarity between the assessment law applicable in that case with the assessment law at issue before them,²³ determined an assessment value could only be set for “the current taxable year”, not future years.²⁴ **Id.** at 506-07 (internal quotations omitted). **See also 53 Pa.C.S.A. § 8811(a)**

²¹ Plaintiff filed the original appeals in 1975. **Id.** at 505. The court order also “set the market value for all of Wheeling’s real property located in the City.” **Id.** Additionally, the court order stated “[t]he City and the School District further agreed not to impose any assessment until 1986 for the rail mill which was being constructed.” **Id.** The trial court entered an amended order of court in 1982. **Id.**

²² *Meadows Real Estate, Inc. v. Bd. of Assessment Appeals*, 67 Wash. Co.Rpts.219 (1987).

²³ The Third Class County Assessment Law governed in Wheeling-Pittsburgh. *Wheeling-Pittsburgh*, 565 A.2d at 507.

²⁴ “[T]he statutory scheme governing assessments in counties of the fourth to eighth class . . . does not authorize setting assessed valuations for several years into the future, but only authorizes the setting of an assessed valuation for the current taxable year. Furthermore, in the absence of any statutory authority granting . . . the right to determine an assessed valuation of real estate for any year beyond the current tax year” **Id.** at 506 - 07. (internal quotations and citations omitted)

“Except as provided in subsection (b), all subjects and property made taxable by the laws of this Commonwealth for county, city, borough, town, township and school district purposes shall, as provided in this chapter, be valued and assessed at the annual rates”) (emphasis added).²⁵ The Commonwealth Court in **Kmart Corp. v. Washington Cnty. Bd. of Assessment Appeals**, 950 A.2d 1089, 1092 (Pa. Commw. Ct. 2008), reaffirmed **Wheeling-Pittsburgh’s** holding “that future assessments could not be waived by stipulation.”

This Court finds **Wheeling-Pittsburgh** and **Kmart** applicable to the instant case. The Crum Formula developed by Appellee in 2011 to settle the tax assessment appeals of eight property owners cannot now bind Appellee for the 2015 appeals before this Court and those properties in Stoners Farm that have not yet been developed and therefore not assessed.

IV. Due Process

In **Lee Hospital**, the Commonwealth Court, in referring to a County Board of Assessment Appeals, explained “[t]he board is a governmental body created pursuant to section 301 of the Law. As a municipal governing body, the board must afford all parties before it the required guarantees of due process.” 638 A.2d at 347. Procedural due process requires “adequate notice, an opportunity to be heard, and the opportunity to defend oneself before a fair and impartial tribunal having jurisdiction over the matter.” **Id.** (citing **Lyness**, 605 A.2d at 1207).

In Appellants final argument they allege Appellee has violated their due process rights by allowing a person from the County Tax Services Department or County Solicitor to provide training to those on the Tax Assessment Board.²⁶ Additionally, Appellants argue a County Tax Services Department employee should not remain with the Board while they deliberate.²⁷ Appellants argue this process allows for *ex parte* communications between the Board and the

²⁵ This statute governs assessments in Fourth to Eighth Class counties. Adams County is considered a Fifth Class county; thus, this statute governs.

²⁶ Appellants’ Consolidated Brief in Support of Tax Assessment Appeal at 22.

²⁷ **Id.**

²⁸ **Id.**

County Tax Services Department employee.²⁸

There are no facts in the Joint Statement of Stipulated Facts, Law and Issues Involved establishing an occurrence of *ex parte* communications between the County Tax Services Department employee and the Board. Additionally, the facts of record fail to show the hearings in front of the Board are not conducted in a “fair and impartial” manner. Based on the stipulated record, this Court does not have a proper factual basis to decide whether Appellee has violated Appellants due process rights.

CONCLUSION

For the reasons set forth above, Appellants’ appeals are denied. Accordingly, the attached Order is entered.

ORDER OF COURT

AND NOW, this 3rd day of March, 2017, in consideration of Appellants’ appeals, filed December 4, 2015, and for the reasons set forth in the attached Opinion, said appeals are denied.

ESTATE NOTICES

NOTICE IS HEREBY GIVEN that in the estates of the decedents set forth below, the Register of Wills has granted letters, testamentary or of administration to the persons named. All persons having claims or demands against said estates are requested to make known the same, and all persons indebted to said estates are requested to make payment without delay to the executors or administrators or their attorneys named below.

FIRST PUBLICATION**ESTATE OF MICHAEL G. BOSLETT, DEC'D**

Late of Mt. Joy Township, Adams County, Pennsylvania

Administrator: Betty J. Barger, c/o Craig A. Hatch, Esq., Halbruner, Hatch & Guise, LLP, 2109 Market Street, Camp Hill, PA 17011

Attorney: Craig A. Hatch, Esq., Halbruner, Hatch & Guise, LLP, 2109 Market Street, Camp Hill, PA 17011

ESTATE OF OLIVETTE J. BUSBEY, DEC'D

Late of the Borough of McSherrystown, Adams County, Pennsylvania

Executrix: Rebecca B. Mondorff, 395 Beaver Creek Rd., Hanover, PA 17331

Attorney: Keith R. Nonemaker, Esq., Guthrie, Nonemaker, Yingst & Hart, LLP, 40 York Street, Hanover, PA 17331

ESTATE OF EUGENE B. JOHNSON, SR., DEC'D

Late of Quincy Township, Franklin County, Pennsylvania

Peggy Ann Herring, 1498 Biglerville Road, Gettysburg, PA 17325; Eugene B. Johnson, Jr., 135 Punch Road, Biglerville, PA 17307

Attorney: David K. James, III, Esq., 234 Baltimore St., Gettysburg, PA 17325

ESTATE OF MARY JOAN McHUGH, DEC'D

Late of Conewago, Township, Adams County, Pennsylvania

Thoams W. Frederick, Jr. and Angela M. Kurtz c/o Gary J. Imblum, Esq., Imblum Law Offices, PC, 4615 Derry Street, Harrisburg, PA 17111

Attorney: Gary J. Imblum, Esq., Imblum Law Offices, PC, 4615 Derry Street, Harrisburg, PA 17111

ESTATE OF BETTY D. MICHAEL, DEC'D

Late of Straban Township, Adams County, Pennsylvania

Executrix: Brenda M. Herring, c/o Stonesifer and Kelley, P.C., 209 Broadway, Hanover, Pennsylvania 17331

Attorney: Stonesifer and Kelley, P.C., 209 Broadway, Hanover, Pennsylvania 17331

ESTATE OF MARY E. NOBLE, DEC'D

Late of Oxford Township, Adams County, Pennsylvania

Executor: Lauren B. Brown, c/o Stonesifer and Kelley, P.C., 209 Broadway, Hanover, Pennsylvania 17331

Attorney: Stonesifer and Kelley, P.C., 209 Broadway, Hanover, Pennsylvania 17331

ESTATE OF BETTY L. WISEMAN, DEC'D

Late of the Borough of Littlestown, Adams County, Pennsylvania

Executor: Jill A. Baird, 682 St. Johns Road, Littlestown, PA 17340; Judy K. Spielman, 5067 A Baltimore Pike, Littlestown, PA 17340

Attorney: Teeter, Teeter & Teeter, 108 West Middle Street, Gettysburg, PA 17325

SECOND PUBLICATION**ESTATE OF DAVID G. CLINEDINST a/k/a DAVID GRAYSON CLINEDINST, DEC'D**

Late of Menallen Township, Adams County, Pennsylvania

Executor: Michael D. Clinedinst, c/o Jared S. Childers, Esq., R. Thomas Murphy & Associates, P.C., 237 East Queen Street, Chambersburg, PA 17201

Attorney: Jared S. Childers, Esq., R. Thomas Murphy & Associates, P.C., 237 East Queen Street, Chambersburg, PA 17201

ESTATE OF DOROTHY B. DIEHL, DEC'D

Late of Hamiltonban Township, Adams County, Pennsylvania

Executor: Kevin Diehl, 444 Carrolls Tract Road, Fairfield, PA 17320

Attorney: Matthew R. Battersby, Esq., Battersby Law Office, P.O. Box 215, Fairfield, PA 17320

ESTATE OF PATRICIA A. HENRY a/k/a PATRICIA HENRY, DEC'D

Late of Cumberland Township, Adams County, Pennsylvania

Co-Administrators: Leann L. Klingensmith, 324 Forrest Drive, Gettysburg, PA 17325; J. Michael Henry, 1180 The Spangler Road, New Oxford, PA 17350

ESTATE OF THOMAS W. LAYMAN, DEC'D

Late of Highland Township, Adams County, Pennsylvania

Executrix: Rose Jacobs, 3174 Fairfield Road, Gettysburg, PA 17325

Attorney: Matthew R. Battersby, Esq., Battersby Law Office, P.O. Box 215, Fairfield, PA 17320

ESTATE OF BETTY L. SHULTZ, DEC'D

Late of Franklin Township, Adams County, Pennsylvania

Executor: Ronald Lee Shultz, c/o Barbara Jo Entwistle, Esq., Entwistle & Roberts, 37 West Middle Street, Gettysburg, PA 17325

Attorney: Barbara Jo Entwistle, Esq., Entwistle & Roberts, 37 West Middle Street, Gettysburg, PA 17325

ESTATE OF FRANKLIN D. SMITH, SR., DEC'D

Late of Mt. Joy Township, Adams County, Pennsylvania

Co-Administrators: Franklin D. Smith, Jr. and Cynthia Wisotzkey, c/o Barbara Jo Entwistle, Esq., Entwistle & Roberts, 37 West Middle Street, Gettysburg, PA 17325

Attorney: Barbara Jo Entwistle, Esq., Entwistle & Roberts, 37 West Middle Street, Gettysburg, PA 17325

ESTATE OF JAMES H. STAMBAUGH, DEC'D

Late of Latimore Township, Adams County, Pennsylvania

Administrators: David E. Stambaugh, 199 Pine Wood Road, Wellsville, PA 17365; Jeffrey B. Stambaugh, 1586 Mud Run Road, York Springs, PA 17372; James L. Stambaugh, 171 Lost Hollow Road, Dillsburg, PA 17019

Attorney: Puhl, Eastman & Thrasher, 220 Baltimore Street, Gettysburg, PA 17325

THIRD PUBLICATION**ESTATE OF MARTHA L. ADAMS, DEC'D**

Late of Oxford Township, Adams County, Pennsylvania

Executrix: Juanita Mackley, 190 Darlene Street, York, PA 17402

Attorney: Teeter, Teeter & Teeter, 108 West Middle Street, Gettysburg, PA 17325

ESTATE OF JOANNA B. KENNEDY, DEC'D

Late of the Borough of Gettysburg, Adams County, Pennsylvania

Benjamin Kennedy, 402 Hanover St., Gettysburg, PA 17325

THIRD PUBLICATION CONTINUED

ESTATE OF DIANE M. KIERNIESKY,
DEC'D

Late of Straban Township, Adams
County, Pennsylvania

David M. Kierniesky and Stephen N.
Kierniesky, c/o Vance E. Antonacci,
Esq., McNees Wallace & Nurick LLC,
570 Lausch Lane, Suite 200,
Lancaster, PA 17601

Attorney: Vance E. Antonacci, Esq.,
McNees Wallace & Nurick LLC, 570
Lausch Lane, Suite 200, Lancaster,
PA 17601

ESTATE OF NAOMI THERESA MART,
DEC'D

Late of the Borough of Gettysburg,
Adams County, Pennsylvania

Louis A. Mart, 3 Glendale Street,
Hanover, PA 17331

Attorney: Scott J. Strausbaugh, Esq.,
Becker & Strausbaugh, P.C., 544
Carlisle Street, Hanover, PA 17331

ESTATE OF RICHARD E. SELBY, DEC'D

Late of the Borough of Littlestown,
Adams County, Pennsylvania

Chad Michael Clabaugh, 1314 Hillcroft
Lane, York, PA 17403

Attorney: David K. James, III, Esq.,
234 Baltimore St., Gettysburg, PA
17325