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CASES  
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— : —

ALWAYS UP TO DATE

EXECUTORS' AND

ADMINISTRATORS' NOTICE

Notice is hereby given that letters testamentary or administration have been granted in the following estates in the County of Northumberland and Commonwealth of Pennsylvania. All persons indebted to said estates are requested to make immediate payment and those having claims or demands will present them without delay to the respective executors or administrators or to their attorneys

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In Re: Estate of Shirley J. Zoch, late of Northumberland County, Pennsylvania, deceased. Laurie Fetterman, 10108 State Route 147, Sunbury, Pennsylvania, 17801, Executrix. Jeffrey Apfelbaum, Esq., Benjamin Apfelbaum, Esq., Attorneys at Law, 124 North Fourth Street, Sunbury, Pennsylvania, 17801, Attorney. 25-27

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In Re: Estate of Shirley A. Barwick, late of the City of Shamokin, Northumberland County, Pennsylvania, deceased. Daniel L. Barwick, 822 S. Meadow Lane, Palmyra, Pennsylvania, 17078, Executor or Robert L. Dluge, Jr., Esq., DIEHL, DLUGE, MICHETTI & MICHETTI, P.O. Box 304, Elysburg, Pennsylvania, 17824, Attorney. 25-27

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In Re: Estate of Miriam Winnick, late of the City of Shamokin, Northumberland County, Pennsylvania, deceased. Stanley Winnick, P.O. Box 11325, Trenton, New Jersey, 08620, Executor or David B. Marateck, Esq., 1750 Clinton Avenue, Coal Township,

Pennsylvania, 17866, Attorney. 25-27

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In Re: Estate of Marlene J. Reck, late of the Township of Zerbe, Northumberland County, Pennsylvania, deceased. Constance M. Puchrik, 3160 Kirkwell Place, Herndon, Virginia, 20171-3310, Executrix or Joseph C. Michetti, Jr., Esq., LAW OFFICES OF DIEHL, DLUGE, MICHETTI & MICHETTI, 921 Market Street, Trevorton, Pennsylvania, 17881, Attorney. 25-27

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In Re: Estate of Karen L. Yeager, a/k/a Karen L. Kovaschetz, late of the City of Sunbury, Northumberland County, Pennsylvania, deceased. Brian M. Yeager, Administrator, c/o Laura M. Tobey, Esq., TOBEY LAW OFFICES, LLC, 175 Strafford Avenue, Suite One, Wayne, Pennsylvania, 19087, Attorney. 25-27

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In Re: Estate of Richard L. Foulds, late of the Township of Rockefeller, Northumberland County, Pennsylvania, deceased. Kathy J. Koharski, 1030 Elm Road, Shamokin, Pennsylvania, 17872, Executrix or Schlesinger & Kerstetter, LLP, 545 North Second Street, Shamokin, Pennsylvania, 17872, Attorney. 25-27

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In Re: Estate of Ernest G. Rebuck, late of the Township of Upper Mahanoy, Northumberland County, Pennsylvania, deceased. Sterlin M. Rebuck, 102 Aspen Drive, Boalsburg, Pennsylvania, 16827; Rosanna M. Schwartz, 79 East Mountain Road, Hegins, Pennsylvania, 17938, Co-Executors. Joel M. Wiest, Esq., WIEST, WIEST BENNER & RICE, LLC, 5 North Second Street, Sunbury,

Pennsylvania, 17801, Attorney.  
25-27

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In Re: Estate of William Harvey Wiest, late of the Township of Rockefeller, Northumberland County, Pennsylvania, deceased. Karen M. Wiest, 340 Milts Road, Sunbury, Pennsylvania, 17801, Executrix. Joel M. Wiest, Esq., WIEST, WIEST BENNER & RICE, LLC, 5 North Second Street, Sunbury, Pennsylvania, 17801, Attorney. 25-27

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In Re: Estate of William E. Levan, a/k/a William E. Levan, Jr., late of the Borough of Northumberland, Northumberland County, Pennsylvania, deceased. Barry W. Cooper, 4304 County Line Road, Winfield, Pennsylvania, 17889, Executor. Roger V. Wiest, Esq., WIEST, MUOLO, NOON, SWINEHART & BATHGATE, 240-246 Market Street, P.O. Box 791, Sunbury, Pennsylvania, 17801, Attorney. 25-27

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In Re: Estate of Alice S. Hilner, late of the 21 Center Street, Watsonstown, Northumberland County, Pennsylvania, deceased. Amy S. Ossont, Executrix, c/o C. Brian Crane, Esq., DERR, PURSEL, LUSCHAS & NAPARSTECK, 120 West Main Street, Bloomsburg, Pennsylvania, 17815, Attorney. 26-28

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In Re: Estate of Foster Gary Watson, a/k/a F. Gary Watson, a/k/a Gary Watson, late of Northumberland County, Pennsylvania, deceased. Gregory T. Watson, 127 Starlite Lane, Watsonstown, Pennsylvania, 17777, Executor. Jeffrey J. Crossland, Esq., 129 Market Street, P.O. Box 352, Lewisburg, Pennsylvania, 17837, Attorney. 26-28

In Re: Estate of Susan M. Hawkins, late of the Borough of Mount Carmel, Northumberland County, Pennsylvania, deceased. Tracey M. Rebeck, 176 Mason Drive, Ephrata, Pennsylvania, 17522, Administratrix. Edward C. Greco, Esq., 660 Chestnut Street, Kulpmont, Pennsylvania, 17834, Attorney. 26-28

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In Re: Estate of Shirley F. Bowman, late of the City of Sunbury, Northumberland County, Pennsylvania, deceased. Carol A. Dreese, Executrix, c/o Kenneth G. Potter, Esq., RHP LAW GROUP, LLC, 1372 North Susquehanna Trail, Suite 130, Selinsgrove, Pennsylvania, 17870, Attorney. 26-28

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In Re: Estate of Lois A. Young, late of the Township of Lower Augusta, Northumberland County, Pennsylvania, deceased. June M. Young, 117 Blossom Hill Road, Northumberland, Pennsylvania, 17857, Executrix. Robert J. MuoIo, Esq., WIEST, MUOLO, NOON, SWINEHART & BATHGATE, 240-246 Market Street, P.O. Box 791, Sunbury, Pennsylvania, 17801, Attorney. 27-29

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**NOTICE**

**SHIKELLAMY SCHOOL DISTRICT**

**Notice of Public Hearing,  
Notice of Intended Referendum on Occupation Tax Elimination and Earned Income and Net Profits Tax Rate Increase, and Notice of Intended New Tax Resolution**

Notice is given that the Board of Education of the Shikellamy School District (the School District) intends to adopt a Referendum Resolution to place a referendum on the November 7, 2017 ballot. The referendum will relate to elimination of the occupation tax and increase of the rate of the earned income tax collected by the School District. This notice is given pursuant to the Optional Occupation Tax Elimination Act of June 22, 2001, ("Act 24", as amended) (the "Act") and the Local Tax Enabling Act of December 31, 1965, P.L. 1257, as amended (the "Enabling Act").

The School District currently levies and collects an occupation tax on the assessed value of all occupations of persons residing in the School District. The current occupation tax rate is 4,280 mills (428%) on the assessed value of all occupations of persons residing in the School District at any time during the school year. The School District currently levies and collects from School District residents an earned income tax at the rate of .5%. The earned income tax applies to earned income received and net profits earned by residents of the School District. An additional .5% is collected by the municipality in which the taxpayer resides, meaning that district residents currently pay a total tax rate of 1%.

The Act permits the School District to eliminate the occupation tax and replace the occupa-

tion tax revenues by increasing the rate of the earned income tax collected by the School District. This action may be taken if the voters approve the action by referendum. The School District estimates that replacing the occupation tax revenues will require increasing the rate of the earned income tax collected by the School District by .65%, from the current .5%, to the new School District tax rate of 1.15%. Adding the tax collected by the School District to the .5% collected by the municipality in which the taxpayer resides, the total earned income and net profits tax rate paid by district residents would increase from the current 1% to the new total tax rate of 1.65%.

Pursuant to the Act, the School District intends to adopt a Referendum Resolution directing a referendum on the November 7, 2017 ballot. The proposed Referendum Resolution to be considered by the board of school directors provides that the referendum question to be placed on the ballot shall be in substantially the following form, with such additions or changes as may be determined by the Board of Education or election officials prior to the election:

Do you favor eliminating the occupation tax by increasing the rate of the Shikellamy School District earned income tax from .5% to a new School District maximum tax rate of 1.15%, and a maximum new total tax rate together with municipalities of 1.65%?

The proposed Referendum Resolution will be acted upon at a meeting of the Board of Education of the School District to be held on July 13, 2017, at 7:00 p.m., at the Island Park Administration Center, 200 Island Boulevard, Sunbury, PA 17801. The Board of Education will also hold a public hearing regarding the proposed Referendum Resolution and elimination of the occupation tax and increasing the rate of the earned income tax. The public hearing will be held on July 13, 2017, at 6:00 p.m. at the Island Park Administration Center, 200 Island Boulevard, Sunbury, PA 17801. Interested persons are invited to attend the public hearing and make comment or ask questions concerning the elimination of the occupation tax and the increase in the rate of the earned income tax. A copy of the proposed Referendum Resolution to be acted upon by the board of school directors is available for public inspection by any resident at the school district administrative offices at 200 Island Boulevard, Sunbury, PA 17801, Monday thru Thursday between the hours of 7:30 a.m. and 4:30 p.m. The proposed Referendum Resolution may be amended before final adoption.

If a majority of the electors voting on the referendum question on November 7, 2017 vote "yes," the board of school directors thereafter in May or June 2018, will adopt a new Earned Income Tax Resolution eliminating the occupation tax and increasing the earned income

and net profits tax rate collected by the School District to 1.15% effective July 1, 2018.

The earned income and net profits tax is needed to produce revenue for general School District purposes. The estimated revenue to be derived by the School District from the earned income and net profits tax for the 2018-2019 fiscal year with the increased tax rate is \$2,817,986.

Concerning the proposed earned income and net profits tax, the nature of the tax will be substantially the same as the earned income and net profits tax currently levied; however, the rate of tax will be increased. The tax is levied on earned income received and net profits earned by residents of the School District. "Earned income" is defined as: "Salaries, wages, commissions, bonuses, incentive payments, fees, tips and other compensation received by a person or his personal representative for services rendered, whether directly or through an agent, and whether in cash or in property," but not including certain receipts as specified in the Enabling Act. "Net profits" is defined as: "The net income from the operation of a business, profession, or other activity, except corporations, after provision for all costs and expenses incurred in the conduct thereof, determined either on a cash or accrual basis in accordance with the accounting system used in such business, profession, or other activity,

but without deduction of taxes based on income.” The tax is collected for the School District by the Northumberland County Tax Collection Committee appointee, currently, Keystone Collections Group. Every resident of the School District is required to file a tax return on or before April 15 of each year reporting net profits earned and earned income received during the prior year and on such date to pay the tax or balance thereof due. Certain employers are required to deduct the tax from earned income of employees subject to the tax and to file reports and remit taxes collected to the Northumberland County Tax Collection Committee appointee, currently, Keystone Collections Group. Under certain circumstances, taxpayers may be required to file quarterly estimated tax returns during each calendar year. The tax and requirements for taxpayers and employers are set forth in the Enabling Act, Regulations adopted by the Northumberland County Tax Collection Committee appointee, currently, Keystone Collections Group, and the proposed new Earned Income Tax Resolution. As set forth above, the proposed new Earned Income Tax Resolution will provide a new School District tax rate of 1.15%. Adding the tax collected by the School District to the .5% collected by the municipality in which the taxpayer resides, the total earned income and net profits tax rate paid by district residents will be 1.65%. A copy of the Enabling Act and the Regulations may be obtained

from the Keystone Collections Group, 546 Wendel Road, Irwin, PA 15642. The full text of the proposed new Earned Income Tax Resolution implementing the increased tax rate is available for public inspection by any resident at the School District administrative offices at 200 Island Boulevard, Sunbury, PA 17801, Monday thru Thursday between the hours of 7:30 a.m. and 4:30 p.m. The proposed new Earned Income Tax Resolution may be amended before final adoption.

Bethanne L. Zeigler  
Secretary

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**SHERIFF'S SALE  
of REAL ESTATE**

By Virtue of Writs of Execution issued out of the Court of Common Pleas of Northumberland County, Civil Division, upon Judgments in Mortgage Foreclosure, to me directed, will be exposed at public sale, on **July 20, 2017** at 1:00 P.M., in the Sheriff's Office of ROBERT J. WOLFE, at the Northumberland County Court House, 201 Market Street, in the City of Sunbury, County of Northumberland, Commonwealth of Pennsylvania, the following described real estate to wit:

Property of Theresa Engelbrecht, known Surviving Heir of Louise Ann Gotaskie, Walter Jablonski, known Surviving Heir of Louise Ann Gotaskie,

Carmon Davis, known Surviving Heir of Louise Ann Gotaskie, and unknown Surviving Heirs of Louise Ann Gotaskie, known as 644 Bear Valley Avenue, Shamokin, PA 17872, Improvements Thereon: any improvements thereon, Tax Parcels 012-04-004-046, upon a Judgment at CV-16-1873, Branch Banking and Trust Company vs. Theresa Engelbrecht, known Surviving Heir of Louise Ann Gotaskie, et al., in the amount of \$22,362.13 plus interest, costs, & fees. McCabe, Weisberg & Conway, P.C.

Property of Cameron M. Fraind and Marsha L. Fraind, known as 307 Avenue C, Riverside, PA 17868, Improvements Thereon: any improvements thereon, Tax Parcel 041-01-027-169, upon a Judgment at CV-17-37, Wells Fargo Bank, National Association, as Trustee for Securitized Asset Backed Receivables LLC 2005-FRS Mortgage Pass-Through Certificates, Series 2005-FRS vs. Cameron M. Fraind and Marsha L. Fraind, in the amount of \$223,923.93 plus interest, costs, & fees. Milstead & Associates, LLC.

Property of Ralph H. Goodison, III, known as 2133 Spruce Road, Sunbury, PA 17801, Improvements Thereon: a dwelling house, Tax Parcel 044-00-048-066F, upon a Judgment at CV-16-2210, U.S. Bank National Association, as Trustee for the Pennsylvania Housing Finance Agency vs. Ralph H.

Goodison, III, in the amount of \$110,674.55 plus interest, costs, & fees. Purcell, Krug & Haller.

Property of Scott G. Griffiths a/k/a Scott Griffiths, known as 236 South Chestnut Street, Mount Carmel, PA 17851, Improvements Thereon: any improvements thereon, Tax Parcel 006-01-003-223, upon a Judgment at CV-17-116, Wells Fargo Bank, NA vs. Scott G. Griffiths a/k/a Scott Griffiths, in the amount of \$30,382.85 plus interest, costs, & fees. Phelan, Hallinan, Diamond & Jones, LLP.

Property of Diane A. Howerter, known as 1004 West Pine Street, Coal Township, PA 17866, Improvements Thereon: a two-story frame dwelling house, Tax Parcel 00E-01-00E-235, upon a Judgment at CV-16-2226, 360 Mortgage Group, LLC vs. Diane A. Howerter, in the amount of \$52,623.88 plus interest, costs, & fees. McCabe, Weisberg & Conway, P.C.

Property of Frank Lawski, t/d/ b/a IMAC (Industrial Maintenance and Construction), Kessler D A Construction Co., Inc. and John Doe, known as 163 Virginia Lane, Kulpmont, PA 17834 and 1800 Virginia Lane, Kulpmont, PA 17834, Improvements Thereon: a single residential dwelling and any improvements thereon, Tax Parcels 008-03-069-056 and 008-03-069-057, upon a Judgment at CV-15-764, Thomas P. Yagodzinski vs. Frank

Lawski, et al., in the amount of \$116,200.09 plus interest, costs, & fees. Schlesinger & Kerstetter, LLP.

Property of Mark G. Lunger and Velma E. Lunger, known as 2798 Mile Hill Road, Sunbury, PA 17801, Improvements Thereon: any improvements thereon, Tax Parcel 057-00-036-028-F, upon a Judgment at CV-17-66, The Northumberland National Bank vs. Mark G. Lunger and Velma E. Lunger, in the amount of \$130,368.42 plus interest, costs, & fees. Wiest, MuoIo, Noon, Swinehart & Bathgate.

Property of Spencer A. Woodson, known as 103 Fryling Rd., Northumberland, PA 17857, Improvements Thereon: any improvements thereon, Tax Parcel 039-02-034-011, upon a Municipal Lien at ML-16-0133, Point Township Sewer Authority vs. Spencer A. Woodson, in the amount of \$2,410.28 plus interest, costs, & fees. E. Eugene Brosius. Esq.

Property of Richard Vargas, known as 257 Pine Street, Sunbury, PA 17801, Improvements Thereon: a frame dwelling house, Tax Parcel 048-02-003-001, upon a Judgment at CV-16-1084, Branch Banking and Trust Company vs. Richard Vargas, in the amount of \$69,096.52 plus interest, costs, & fees. McCabe, Weisberg & Conway, P.C.

All parties in interest and claimants are hereby notified that schedules of distribution

will be filed by the Sheriff, in his office, not later than thirty (30) days after sale and distribution will be made in accordance with the schedules unless exceptions are filed thereto within ten (10) days after the filing of the schedules.

SO ANSWERS, ROBERT J. WOLFE, SHERIFF OF NORTHUMBERLAND COUNTY