

# *Adams County* Legal Journal

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## CHANGE OF NAME NOTICE

NOTICE IS HEREBY GIVEN that on August 28, 2023, a Petition of Name Change was filed in the Adams County Pennsylvania Court of Common Pleas to change the name of petitioner Joseph John Januszewski to Joseph John Januszewski, III. The court has affixed February 9, 2024, at 10:30 a.m. in courtroom No. 4 on the third floor of the Adams County Courthouse as the time and place for the hearing of said Petition, when and where all persons interested may appear and show cause, if any, why the Petition should not be granted.

12/22

## FICTITIOUS NAME REGISTRATION

NOTICE IS HEREBY GIVEN that a Registration of Fictitious Name was filed in the Department of State of the Commonwealth of Pennsylvania on November 29, 2023, for **JayCee's Treasures** with a principal place of business located at 32 Clearview Rd., Hanover, PA 17331. The individual interested in this business is James Niebuhr, also located 32 Clearview Rd., Hanover, PA 17331. This is filed in compliance with 54 Pa.C.S. 311.

12/22

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GEORGINA RINALDI v. FRANCESCO RINALDI

1. [I]t appears the DHO determined the value of the property to be consistent with the offer to purchase the real estate at \$318,500. Wife concedes as much by arguing in her brief that the DHO correctly assessed the value of the home, minus real estate commission, to be approximately \$300,000 prior to Wife's credits.
2. Based on the foregoing, this issue boils down to whether the DHO properly deducted real estate commissions in assigning a value to the marital real estate. Considerations of fairness lead to the conclusion that the DHO erred in this regard.
3. Instantly, Wife had exclusive possession of the marital home for 18 months between the date of separation and the date of award. However, six of those months were the result of a protection from abuse order awarded to Wife wherein Husband was excluded from the residence. Pursuant to *Lee*, failure to credit the fair rental value during the period in which the PFA order was effective is appropriate.
4. Unquestionably, evidence revealed Husband has an interest in real property in Italy and further, he shipped marital property to Italy subsequent to separation. Although the DHO circumstantially concluded the existence of a Banco-Italian bank account under Husband's authority, he did not assign any value to the account. As the Banco-Italian bank account was not considered an asset for distribution purposes, this exception is meritless and is overruled.

IN THE COURT OF COMMON PLEAS OF ADAMS COUNTY,  
PENNSYLVANIA, 2021-SU-0953, GEORGINA RINALDI V.  
FRANCESCO RINALDI

Heather Entwistle Roberts, Esquire, Attorney for Plaintiff  
Arthur J. Becker, Esquire, Attorney for Defendant  
Bernard A. Yannetti, Jr., Esquire, Divorce Hearing Officer  
George, J., December 4, 2023

## OPINION

Georgina Rinaldi (hereinafter “Wife”) and Francesco Rinaldi (hereinafter “Husband”) were married on August 18, 1997. On October 15, 2021, the parties separated at which time Wife filed a Complaint for Divorce. The Complaint raised claims of divorce and equitable distribution of property. On May 11, 2022, Attorney Bernard Yannetti was appointed as the Divorce Hearing Officer (hereinafter “DHO”) with respect to the claim of equitable distribution. Thereafter, hearings were conducted on October 20, 2022, and March 23, 2023. The DHO’s Report and Recommendation was timely filed on June 29, 2023. The DHO found the marital estate to equal \$1,248,944.98. Of this amount, the DHO awarded 60 percent to Wife (\$713,366.99) and 40 percent to Husband (\$475,577.99).<sup>1</sup> There were no marital debts. To reconcile the distribution to the proper 60/40 split, the DHO directed the Husband was to make a one-time payment in the amount of

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<sup>1</sup> It is noted the net award to the parties in this scheme is only \$1,188,944.98. An asset included in the net marital estate by the DHO was \$60,000 in cash in a safe in the marital home. The DHO did not include this sum when apportioning the marital estate between the parties thereby resulting in a difference in the net marital estate and the actual apportioned amounts. The Report and Recommendation does not include an explanation for this omission and neither party filed an exception on it although Wife references this omission in her brief.

The DHO awarded Husband: the 2014 Fiat (\$7,000); the joint ACNB Checking Account No. 1369 (\$14,427); a portion of Husband and Wife’s joint ACNB Savings Account No. 9090 (\$122,280); past payments from the sale of My Brother’s Pizza (\$37,548); future payments for the sale of My Brother’s Pizza (\$134,547); Husband’s Schwab IRA No. 3986 (\$63,762.06); Husband’s Schwab IRA No. 6448 (\$11,758.13); Husband’s Members 1<sup>st</sup> Account No. 0011 / M&T Account No. 138 (\$8,430.17); household furnishings, jewelry, and other personal property in Italy / items in container (\$10,200); payment for buyer breach / default (\$5,000); Wife’s diamond ring (\$2,199); Husband’s Banco-Italian Bank Account (unknown); unaccounted cash / accounts (\$55,000); and Members 1<sup>st</sup> Account No. 0000 (\$125,500).

The DHO awarded Wife: the marital home (\$296,205); the 2015 Nissan Pathfinder (\$20,000); a portion of Husband and Wife’s joint ACNB Savings Account No. 9090 (\$100,000); personal property at marital residence (\$3,096); Wife’s Schwab IRA No. 3672 (\$61,997.34); Wife’s Schwab IRA No. 2431 (\$9,995.28); and Belco Account No. 45 (\$100,000).

\$122,073.37 to Wife within 30 days of the divorce decree or final order of court.

The DHO discussed the equitable distribution factors and delineated who each of the factors favored and whether any factors were neutral or inapplicable. The DHO found that the length of marriage, health, station in life, sources and amounts of income, estate and separate property, opportunity to acquire assets, sources of income and benefits, present economic circumstances, and dissipation of assets favored Wife. The DHO further found the factors of prior marriages, age, vocational skills, employability, liabilities and needs, education and training, contribution to capital and property acquisition, custody of minor children, and tax consequences to be neutral. The DHO did not find any factors in favor of Husband.

On July 18, 2023, Husband filed eleven exceptions to the DHO's Report and Recommendation. Wife did not file exceptions. Each of Husband's exceptions will be addressed seriatim hereinbelow.

**1. DHO Error in Concluding ACNB Account No. 9090 to Have a Value of \$222,280 as of the Date of Separation**

Husband argues the DHO erred in determining the value of ACNB Account No. 9090 to be \$222,280 as it resulted in the asset being improperly counted twice. Husband points to the stipulations reached between the parties which included that between October 1, 2021 and October 8, 2021, \$100,000 was distributed to Wife and deposited into her Belco account. Husband further notes that the stipulation included agreement that \$122,000 of ACNB Account No. 9090 was also withdrawn by Husband during that time period and deposited into his Members 1<sup>st</sup> account. Both of the accounts into which the withdrawn funds were deposited were also valued by the DHO at their post-deposit value. Finally, Husband notes that the stipulated value of ACNB Account No. 9090 on October 15, 2021 was \$177.95. Wife does not disagree with this exception. As the stipulations of record clearly support this exception, it is sustained

and the value of ACNB Account No. 9090 is corrected to reflect the date of separation value of \$177.95.

## **2. DHO Error in Concluding ACNB Account No. 1369 Had a Date of Separation Value of \$14,427**

Husband claims the DHO erred in valuing ACNB Account No. 1369 as having a date of separation value of \$14,427. In support of his exception, Husband notes that exhibits admitted at the hearing concerning this account reflect an October 15, 2021 value of \$10,452.21. Once again, Wife concedes Husband's argument is correct. An independent review of the record confirms error on the part of the DHO. Accordingly, this exception is sustained and the value of ACNB Account No. 1369 is corrected to reflect the date of separation value of \$10,452.21.

## **3. DHO Error in Establishing Value of the Marital Home**

Husband argues the DHO erred in concluding that the value of the marital residence was \$296,205. He asserts the parties had an offer to purchase the property by an independent third party for \$318,500 less than two months after the parties' separation. Husband claims the DHO's valuation of the property is not supported by any evidence. Rather, the real value of the property is its value as evidenced by the offer to purchase.

Wife counters the parties stipulated that if the marital residence had sold at \$318,500, the net proceeds to the parties, after payment of a realtor's commission in the amount of \$22,295 and other costs, would be \$300,436.21. Wife also notes the record supports that subsequent to separation, she paid home insurance, real estate taxes, and school taxes to maintain the property in the amount of \$3,795. She concludes the value determined by the DHO appears to be the price of the offer to purchase the property minus real estate commission with a credit for Wife's maintenance payments. Wife also points out evidence that a local realtor conducted an appraisal of the property on August 19, 2022 and determined the value to be \$290,000 in "as is" condition.

In considering this exception, it is clear the DHO rejected Wife's realtor's valuation of the property at \$290,000 as the DHO placed the value of the property at an amount higher than the appraisal without any consideration of the DHO's findings of credits to Wife for the marital property's preservation. Rather, it appears the DHO determined the value of the property to be consistent with the offer to purchase the real estate at \$318,500. Wife concedes as much by arguing in her brief that the DHO correctly assessed the value of the home, minus real estate commission, to be approximately \$300,000 prior to Wife's credits. Indeed, valuation of the property at the price offered by a willing buyer is consistent with legal authority. *Willow Valley Manor, Inc. v. Lancaster County Bd. of Assessment Appeals*, 810 A.2d 720 (Pa. Cmwlth. 2002) (in the context of tax assessment appeals, fair market value of a property is determined by the price a willing buyer would pay a willing seller).

Based on the foregoing, this issue boils down to whether the DHO properly deducted real estate commissions in assigning a value to the marital real estate. Considerations of fairness lead to the conclusion that the DHO erred in this regard. Initially, it is uncontested that the parties did not pay a real estate commission on the property as it was never sold. Rather, the asset was fully assigned to Wife. Moreover, the DHO's deduction of the same from the value of the marital real estate provides a windfall to Wife: Wife receives 100 percent of a benefit flowing from a deduction which did not occur. According to the DHO's 60/40 distribution, Husband should be entitled to at least 40 percent of the savings realized from the nonpayment of the real estate commission.

Although this writer has been unable to find any appellate authority exactly on point, the Superior Court's decision in *Smith v. Smith*, 653 A.2d 1259 (Pa. Super. 1995), is insightful. In *Smith*, the Court considered the propriety of deducting potential tax liability associated with the distribution of a defined benefit pension plan. Relying on the Supreme Court's decision in *Hovis v. Hovis*, 518 Pa. 137, 541 A.2d 1378 (1988), the *Smith* Court determined the pre-tax value of the pension was the proper value for marital distribution purposes. The Court explained that where a taxable event is certain

to occur, the tax liability of a party can be reasonably ascertainable and considered for distribution purposes. However, where there is only a possibility that a taxable event would occur, the court is improperly left to pure speculation as to the consequences of the event.

Although the *Smith* Opinion arose in the context of tax consequences, the reasoning is equally applicable to the real estate commission currently at issue. There is no question the commission was not, or will not be, paid as a result of Wife's sole acquisition of title to the marital real estate.<sup>2</sup> Whether a real estate commission will ever be incurred in the future is pure speculation. Should Wife choose not to sell the property or, in the alternative, privately sell the property, no commission will be earned. To assume a real estate commission will ultimately deduct from the value of the property is no different than the issue faced by the *Smith* Court as to whether tax consequences to a pension plan would ever occur. For this reason, a similar result will be reached currently. Husband's third exception is sustained. The marital real estate will be valued for marital distribution purposes at \$318,500.<sup>3</sup>

#### **4. DHO Error in Failing to Assess Fair Rental Value of Marital Residence Against Wife**

In his next exception, Husband claims the DHO erred in failing to credit Wife the amount of \$30,600 for her exclusive possession of the marital residence from date of separation through award (October 2021 through April 2023). He notes evidence presented at hearing placed the fair rental value of the property at \$1,700 per month. Wife, on the other hand, argues that equitable principles justify the DHO's failure to credit any value for Wife's exclusive use of the marital residence.

This issue is controlled by *Lee v. Lee*, 978 A.2d 380 (Pa. Super. 2009). In *Lee*, the Court recognized the general rule that a

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<sup>2</sup> Unless, of course, the parties are liable for a real estate commission to the realtor who produced the willing buyer as discussed in Exception 9 below.

<sup>3</sup> The Court addresses the taxes and insurance costs paid by Wife in Exception 4 below.



dispossessed party is entitled to credit for the fair rental value of jointly held marital property against the party in possession of the property provided there are no equitable defenses to the credit.

Instantly, Wife had exclusive possession of the marital home for 18 months between the date of separation and the date of award. However, six of those months were the result of a protection from abuse order awarded to Wife wherein Husband was excluded from the residence. Pursuant to *Lee*, failure to credit the fair rental value during the period in which the PFA order was effective is appropriate. *Id.* A.2d at 388. Therefore, the fair rental value of the marital residence for the remaining 12 months totals \$20,400. As joint owners of the property, each spouse is entitled to equally share in this credit thereby resulting in a \$10,200 assignment to each. The amount of the Husband's share may be offset by costs paid by Wife to maintain the property. Credible evidence indicated Wife paid \$5,859.99. Each party is responsible for one-half of these expenses, see *Trembach v. Trembach*, 615 A.2d 33 (Pa. Super. 1992). Deducting one-half of this amount from Husband's share leaves a credit of \$7,270 which will be deducted from Wife's ultimate distribution of the marital estate. See *Butler v. Butler*, 621 A.2d 659 (Pa. Super. 1993), affirmed in part, reversed on other grounds by *Butler v. Butler*, 535 Pa. 629 (1993). Accordingly, Husband's fourth exception is granted to the extent that Wife's portion of the marital distribution shall be credited in the amount of \$7,270.

### **5. DHO Error in Assigning Value to Husband of \$55,000 for Undisclosed Cash / Accounts**

Husband argues the DHO erred in assigning the value of \$55,000 from undisclosed cash/accounts. He relies on a stipulation entered between the parties which indicated that neither party had any remaining undisclosed accounts at ACNB, Belco, or Members 1<sup>st</sup>. He further claims that any pre-hearing withdrawals from these accounts were returned to the accounts prior to distribution. Wife counters by noting bank records which indicate that \$25,000 and \$30,000 were transferred to undisclosed accounts controlled by Husband. She claims Husband's representation that he replaced these funds prior to distribution is simply not credible.

Initially, Husband's claim that the parties' joint stipulation concerning the absence of any undisclosed accounts at ACNB, Belco, or Members 1<sup>st</sup> is immaterial. Simply put, the exclusion of accounts at three financial institutions does not equate to the non-existence of accounts at other locations. Indeed, throughout the record, there is indication as to the existence of at least one account beyond the jurisdictional boundaries of the United States. Accordingly, it is necessary to further evaluate this issue.

During the hearing, Husband was asked numerous times and questioned in-depth regarding the withdrawals at issue. Each time, Husband responded with contradictory answers regarding the withdrawals and their ultimate use. For instance, he testified they were used for the purchase of a coffee shop, a trip to Italy, and proceeds from the sale of his truck. Indeed, the DHO relied on these contradictions in Husband's testimony to determine that Husband had acted deliberately in taking and hiding marital funds in anticipation of divorce. DHO's Report and Recommendation, pg. 11. Additional testimony indicated that Husband opened an account with his nephew just prior to the commencement of the divorce action. Finally, Wife asserted that Husband secreted an additional \$60,000 in cash.<sup>4</sup> Although it is true that in an effort to rehabilitate his testimony, Husband presented evidence of deposits in the amount of \$25,000 and \$30,000 back into the account, there is no apparent error in the DHO's credibility determination that those funds were from unknown marital sources other than the previous withdrawals. As the master's report and recommendation is to be given the fullest consideration, particularly on the question of credibility of witnesses, *see Childress v. Bogosian*, 12 A.3d 448, 455-56 (Pa. Super. 2011), this exception is overruled.

## **6. DHO Error in Assessing Credibility of the Parties**

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<sup>4</sup> Although the DHO determined that marital assets included "\$60,000 cash in safe", DHO's Report and Recommendation, pg. 6, there was no further allocation of this amount. Wife has not filed exception to the absence of the allocation.

Husband challenges the DHO's finding that his testimony was "often self-serving, biased and contained a number of contradictions and discrepancies" which weighed heavily in his credibility determination. After review of the record, this exception is meritless. It is beyond reproach that the credibility determinations by a hearing officer are to be given the fullest consideration on issues of witness credibility because the hearing officer has the opportunity to observe and assess the behavior and demeanor of the parties testifying during hearing. *Childress*, 12 A.3d 448, 455-56 (Pa. Super. 2011). Instantly, the DHO observed Husband and Wife's demeanor and behavior over two days of hearings. In addition to the opportunity to physically observe the witnesses, a review of the record clearly reveals patently inconsistent testimony by Husband. As no abuse of discretion is apparent in the record, this exception is overruled.

#### **7. DHO Error in Determining Husband Owned a Banco-Italian Bank Account**

Husband takes issue with the DHO's conclusion that he had unknown assets in a Banco-Italian bank account. Interestingly, Husband himself provided testimony that he opened a Banco-Italian bank account on March 31, 2022. This testimony was supplemented by Wife's testimony that tens of thousands of dollars were wired internationally out of the United States. Unquestionably, evidence revealed Husband has an interest in real property in Italy and further, he shipped marital property to Italy subsequent to separation. Although the DHO circumstantially concluded the existence of a Banco-Italian bank account under Husband's authority, he did not assign any value to the account. As the Banco-Italian bank account was not considered an asset for distribution purposes, this exception is meritless and is overruled.

#### **8. DHO Failure to Consider Future Tax Consequences**

Husband argues it was an abuse of discretion for the DHO to assign \$172,095 resulting from the sale of My Brother's Pizza to Husband without considering, and deducting, Husband's tax

consequences.<sup>5</sup> He cites to his own testimony wherein he claims his accountant advised him that his tax liability resulting from such payments would be \$16,681.61. As the past payments are currently held in escrow, and future payments have not yet been received, Wife argues that the tax ramifications resulting from the sale of the business are yet unknown as Husband may transfer these assets to Wife as part of the equalization payments due Wife under the DHO's order. In such instance, the tax ramifications would also impute to Wife.

Pursuant to *Hovis v. Hovis*, 541 A.2d 1378 (Pa. 1988), potential tax liability is a proper consideration where a taxable event has occurred as a result of a divorce from which the tax liability can be reasonably ascertained. Currently, there appears to be no dispute as to the divorce resulting in the sale of the pizza business for an amount of \$172,095. There is also no dispute as to the tax consequences in the amount of \$16,681.61 to Husband should this asset be assigned solely to him. Accordingly, this exception is sustained. The value of the assets identified as payments received and future payments resulting from the sale of My Brother's Pizza is readjusted to \$155,413.90. Wife's concerns about tax consequences being transferred to her as a result of equalization payments will be accommodated by a reallocation of assets which will require the My Brother's Pizza proceeds to be solely allocated to Husband.

### **9. DHO Error in Failing to Allocate \$5,000 Payments Previously Made from the Escrow Account**

Husband argues the DHO erred in failing to consider the \$5,000 payment made to each party from the escrow account from the sale of the business proceeds of which distribution was made prior to hearing. The parties presented the DHO with an agreement as to the value of the escrow account without any presentation concerning the distribution of the \$10,000 withdrawal prior to the hearing. As a

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<sup>5</sup> The \$172,095 consists of \$37,547 in payments received and currently held in escrow and \$134,547 in future payments.

result, the DHO did not assign the \$10,000 distribution nor reduce the value of the proceeds from the sale of the business. Since the value from the sale of My Brother's Pizza assigned hereinabove is valued prior to the \$5,000 distributed to each party, the amount of \$5,000 will be added to each of the amounts allocated to the parties. Additionally, the value assigned to the sale of the business will be reduced by \$10,000 to \$145,413.90. Accordingly, this exception is sustained.

**10. DHO Error in Assigning Liability  
Concerning Pending Breach of Contract  
Action**

As previously mentioned, shortly after separation, the parties received an offer for the purchase of the marital home in the amount of \$318,500. Husband wished to proceed with the sale; however, Wife refused to do so as she wished to remain in the home. As a result, the listing realtor has initiated litigation seeking payment of the sales commission claimed to be earned due to, and despite, Wife's refusal to proceed to settlement. Husband argues the DHO erred in directing that expenses associated with the litigation be split equally between the parties. Wife counters that court comments during pre-hearing litigation authorized the DHO in this litigation to allocate such expenses between the parties.

Unquestionably, the Court authorized the DHO to make appropriate recommendations concerning allocation of any decrease in the value of marital assets flowing from Wife's refusal to proceed to settlement. Ironically, the directive was entered to accurately identify fault on Wife's part in any subsequent reduced valuation of marital assets resulting from her refusal to follow through with alleged contractual obligations. The DHO apparently determined that no such devaluation occurred and equally allocated the cost of the related litigation to both parties. This determination is erroneous as the DHO also deducted the real estate commission from the value of the marital residence. Nevertheless, the concerns raised by Husband are adequately addressed by this Court's resolution of his exception concerning valuation of the marital property as set forth in discussion concerning Exception 3 hereinabove. As discussed, the

value of the marital residence has been increased to add back an apparent deduction for realtor fees and expenses. As a result, the marital real estate will be assigned to Wife at a value as if no sale had occurred. If subsequent litigation results in a finding and judgment that a real estate commission is owed, payment of the same should be rightfully shared by the parties. Any other conclusion will result in a windfall to Husband.

Essentially, four scenarios exist. If the litigation results in judgment for the Defendants, equity is achieved in the current distribution as the marital real estate is being valued for distribution purposes as if no commission was paid. If judgment results in favor of the Plaintiff, equity requires the real estate commission to be paid equally by both parties as, if it had occurred outside the breach of contract litigation, the current value of the marital residence would have been decreased accordingly. A third possible result is that the marital property be valued minus the real estate commission pursuant to the current DHO recommendation but the related litigation results in judgment in favor of the Defendants in which case no commission is ultimately paid. In such an instance, Wife would receive a windfall as she received the benefit of a credit for a commission which was not paid. The final scenario is that the marital residence is valued at the sales price without any deduction for commission and Wife is subsequently found responsible for the entire commission. In this instance, Husband would receive an unfair benefit as Wife would be required to make a full payment for what otherwise should be an equal expense. Since the later two scenarios result in an inequity flowing from allocation of an undefined expense, they are rejected. Rather, the fairest course of action is to assign the risk of the litigation equally to both parties.

For this reason, the exception is denied. The Court has adjusted the value of the marital real estate to an amount which would result had no realtor fees been due. In the event realtor fees are subsequently awarded in the pending litigation and shared by the parties in proportion to the 60/40 distribution determined by the DHO, it would yield no different result than if the property had been sold, and the commission being paid, prior to the division of marital

property. As such, the Court will direct that any judgment entered against the parties as a result of the related litigation will be shared on 60/40 percentage up to an amount not to exceed \$16,220 (the amount of the realtor's commission sought as damages in the related litigation calculated at 5 percent of \$318,500 + \$295 per the listing agreement. *See Adams County Civil Action 2022-SU-1199*. In the event judgment exceeds that amount, liability may be allocated accordingly by the fact-finder in the related litigation. Each party shall pay their own attorney fees in the related litigation. Wife is responsible for any costs resulting from a judgment against the parties.

### **11. DHO Abused Discretion in Awarding a Larger Share of the Marital Estate to Wife**

In his final exception, Husband argues the DHO committed an abuse of discretion by awarding Wife approximately 60 percent of the marital estate. After a thorough review of the record, this Court is satisfied the DHO considered all relevant factors set forth in the Divorce Code, 23 Pa. C.S.A. § 3502(a), and thoughtfully weighed those considerations in seeking economic justice between the parties. *See Schenk v. Schenk*, 880 A.2d 633 (Pa. Super. 2005). As the DHO's credibility determinations and findings, except as set forth hereinabove, are supported by the record, this Court will not disturb the DHO's determinations. Accordingly, this exception is overruled.

For the foregoing reasons, the attached Order is entered.

#### **ORDER OF COURT**

AND NOW, this 4<sup>th</sup> day of December, 2023, it is hereby Ordered that Husband's Exceptions to the Divorce Hearing Officer's Report and Recommendations 1, 2, 3, 4, 8, and 9 are sustained. The remaining Exceptions are overruled. The Equitable Distribution Schedule recommended by the Divorce Hearing Officer is revised as follows:

#### **Corrected Equitable Distribution**

<b>Asset Description</b>	<b>Value</b>	<b>Husband</b>	<b>Wife</b>
155 Windbriar Lane Gettysburg PA	\$318,500		\$318,500
2014 Fiat	\$7,000	\$7,000	
2015 Nissan Pathfinder	\$20,000		\$20,000
ACNB Checking (1369)	\$10,452.21	\$10,452.21	
ACNB Savings (9090)	\$177.95	\$177.95	
Personal Property at Residence	\$3,096		\$3,096
Sale of My Brother's Pizza Gettysburg	\$145,413.90	\$145,413.90	
My Brother's Pizza Gettysburg			
Tax Allocation on My Brother's Pizza Payments			
Husband's Schwab IRA (3986)	\$63,762.06	\$63,762.06	
Husband's Schwab IRA (6448)	\$11,758.13	\$11,758.13	
Wife's Schwab IRA (3672)	\$61,997.34		\$61,997.34
Wife's Schwab IRA (2431)	\$9,995.28		\$9,995.28
Husband's Members 1 <sup>st</sup> (0011) / M&T (138)	\$8,430.17	\$8,430.17	



Household Furnishings, jewelry, and other personal items in Italy / in container	\$10,200	\$10,200	
\$5,000 from Buyer for breach / default	\$5,000	\$5,000	
Wife's diamond ring	\$2,199	\$2,199	
Husband's Banco-Italian Account	Unknown	Unknown	
Other marital assets: unaccounted cash / accounts / other undisclosed \$25,000 \$30,000	\$55,000	\$55,000	
Members 1 <sup>st</sup> Account (0000)	\$125,500	\$125,500	
BELCO Account (45)	\$100,000		\$100,000
Escrow Payment March 23, 2023 to Husband and Wife	\$10,000	\$5,000	\$5,000
Fair Rental Value of Home 5/22-4/23	\$7,270		\$7,270
Subtotal:	\$975,752.04	\$449,893.42	\$525,858.62
Equalization Payment:		-\$59,592.60	+\$59,592.60
<b>TOTAL:</b>		\$390,300.82	\$585,451.22

It is hereby Ordered that distribution of the marital property shall occur as set forth hereinabove. Husband shall pay Wife \$59,592.60 within 30 days of the date of this Order. Husband shall be solely responsible for all tax liabilities resulting to either party arising from the sale of My Brother's Pizza. Except as set forth hereinabove, each party shall retain all personal property currently in their possession and be responsible for any debt thereon.

It is further Ordered that any judgment entered against the parties in Dauphin County Group, LLC d/b/a Iron Valley Real Estate of Central PA and Amalia Marshall v. Francesco Rinaldi and Georgina Rinaldi (2022-SU-1199) shall be paid 60 percent by Wife and 40 percent by Husband up to an amount of \$16,220. Judgment which exceeds \$16,220 shall be appropriately assigned by the fact-finder according to prevailing law. Any costs assessed to the parties as a result of that litigation shall be paid by Wife. Each party shall be responsible for their own legal fees.

Additionally, it is Ordered that the parties shall execute any deeds, titles, or other paperwork necessary to effectuate the transfer of vehicles and/or real estate and to further divide bank accounts in compliance with the distribution schedule hereinabove within 30 days of the date of this Order.

SHERIFF SALES

IN PURSUANCE of writs of execution issuing out of the Court of Common Pleas of Adams County, Pennsylvania, and to me directed, will be exposed to Public Sale online auction conducted by Bid4Assets, 8757 Georgia Ave., Suite 520, Silver Spring, MD 20910, on January 19<sup>th</sup>, 2024, at 10:00 a.m.

**No. 23-SU-295**  
**Pennymac Loan Services, LLC**  
**vs.**

**Laura Harrison**  
 Property Address: 1488 Abbottstown Pike, Hanover, PA 17331  
 UPI/Tax Parcel Number:  
 04L12-0036A--000  
 Owner(s) of Property Situate in Berwick Township, Adams County, Pennsylvania Improvements Thereon:  
 Residential Dwelling  
 Judgment Amount: \$109,944.12  
 Attorneys For Plaintiff:  
 KML Law Group, P.C.

**No. 23-SU-17**  
**M&T Bank**  
**vs.**

**Kimberly A. Gidaaka, Kimberly A. Hoover, Helen Virginia Malinosky, Theodore P Gida, III, Unknown Heirs of Helen Virginia Malinosky**  
 Property Address: 61 North High Street, Arendtsville, PA 17303  
 UPI/Tax Parcel Number:  
 02004-0001A-000  
 Owner(s) of Property Situate in Arendtsville Borough, Adams County, Pennsylvania Improvements Thereon:  
 Residential Dwelling  
 Judgment Amount: \$47,134.21  
 Attorneys for Plaintiff:  
 KML Law Group, P.C.

**No. 23-SU-120**  
**US Bank Trust National Association, Not in Its Individual Capacity but Solely As Owner Trustee For VRMTG Asset Trust, c/o New Rez, LLC f/k/a New Penn Financial, LLC d/b/a Shellpoint Mortgage Servicing**  
**vs.**

**Christopher Kissell**  
 Property Address: 2168 Carlisle Pike, Hanover, PA 17331  
 UPI/Tax Parcel Number:  
 35K12-0054--000  
 Owner(s) of Property Situate in Oxford Township, Adams County, Pennsylvania Improvements Thereon:  
 Residential Single-Family Dwelling  
 Judgment Amount: \$61,141.72  
 Attorneys for Plaintiff:  
 Parker McCay, PA  
 9000 Midlantic Drive, Suite 300  
 P.O. Box 5054  
 Mount Laurel, NJ 08054

**No. 23-SU-697**  
**MOVEMENT MORTGAGE, LLC**  
**vs.**

**JORDAN TYLER MEYERS**  
 Property Address: 69 Sycamore Lane, Hanover, PA 17331  
 UPI/Tax Parcel Number:  
 08009-0266-000  
 Owner(s) of Property Situate in Conewago Township, Adams County, Pennsylvania Improvements Thereon:  
 Residential Dwelling  
 Judgment Amount: \$187,278.79  
 Attorneys for Plaintiff:  
 KML Law Group, P.C.

**No. 22-TL-186**  
**Abbottstown-Paradise Joint Sewer Authority**  
**vs.**

**David Moul**  
 Property Address: 190 East Water Street, Abbottstown, PA 17301  
 UPI/Tax Parcel Number:  
 01-002-0006B--000  
 Owner(s) of Property Situate in Abbottstown Borough, Adams County, Pennsylvania Improvements Thereon:  
 Residential Dwelling  
 Judgement Amount: \$2,107.90  
 Attorney for Plaintiff:  
 CGA Law Firm

**No. 23-SU-365**  
**Patrick M. Smith**  
**vs.**

**Richard Bryan Myford**  
 Property Address: 162 Baltimore Road, York Springs, PA 17372  
 UPI/Tax Parcel Number:  
 23J03-0015AA-000  
 Owner(s) of Property Situate in Latimore Township, Adams County, Pennsylvania Improvements Thereon  
 Consist of a Mobile Home and Outbuildings  
 Judgment Amount: \$111,192.88 plus interest at the rate of 6% from March 31, 2023  
 Attorney:  
 Matthew G. Brushwood, Esquire  
 Barley Snyder

NOTICE directed to all parties in interest and claimants that a schedule of distribution will be filed by the Sheriff in his office no later than (30) thirty days after the date of sale and that distribution will be made in accordance with that schedule unless exceptions are filed thereto within (10) ten days thereafter.

Purchaser must settle for property on or before filing date. ALL claims to property must be filed with Sheriff before sale date.

AS SOON AS THE PROPERTY IS DECLARED SOLD TO THE HIGHEST BIDDER 20% OF THE PURCHASE PRICE OR ALL OF THE COST, WHICHEVER MAY BE THE HIGHER, SHALL BE PAID FORTHWITH TO THE SHERIFF.

James W. Muller  
 Sheriff of Adams County

12/22, 12/29, & 01/05

SHERIFF SALES

IN PURSUANCE of writs of execution issuing out of the Court of Common Pleas of Adams County, Pennsylvania, and to me directed, will be exposed to Public Sale online auction conducted by Bid4Assets, 8757 Georgia Ave., Suite 520, Silver Spring, MD 20910, on January 19<sup>th</sup>, 2024, at 10:00 a.m.

**No. 23-SU-522**

**MCLP Asset Company, Inc.**

**vs.**

**Paul E. Runkles a/k/a Paul E. Runkles, Sr.**

Property Address: 515 Oak Hill Road, Biglerville, PA 17307

UPI/Tax Parcel Number:  
38808-0051

Owner(s) of Property Situate in Butler Township, Adams County, Pennsylvania  
Improvements Thereon:

Residential Dwelling

Judgment Amount: \$224,066.85

Attorneys for Plaintiff:

Parker McCay, PA

9000 Midlantic Drive, Suite 300

P.O. Box 5054

Mount Laurel, NJ 08054

**No. 23-SU-669**

**Midfirst Bank**

**vs.**

**Matthew James Purkins**

Property Address: 104 Harrisburg St., York Springs, PA 17372

UPI/Tax Parcel Number:  
42005-0045---000

Owner(s) of Property Situate in York Springs Borough, Adams County, Pennsylvania

Improvements Thereon:

Residential Dwelling

Judgment Amount: \$166,247.41

Attorneys for Plaintiff:

KML Law Group, P.C.

**No. 23-SU-685**

**Lakeview Loan Servicing, LLC**

**vs.**

**Shauntae Anthony Richardson a/k/a Shauntae A. Richardson, Shelley Ann Richardson a/k/a Shelley Richardson**

Property Address: 220 Lincoln Way East, New Oxford, PA 17350

UPI/Tax Parcel Number:  
34005-0072--000

Owner(s) of Property Situate in the Borough of New Oxford, Adams County, Pennsylvania

Improvements Thereon:

A Residential Dwelling

Judgment Amount: \$269,122.70

Attorneys For Plaintiff:

Samantha Gable, Esquire

LOGS Legal Group, LLP

**No. 23-SU-790**

**Pennymac Loan Services, LLC**

**vs.**

**Fleesa R. Tipton**

Property Address: 171 Knoxlyn Road, Gettysburg, PA 17325

UPI/Tax Parcel Number:  
09E12-00488-000

Owner(s) of Property Situate in Cumberland Township, Adams County, Pennsylvania

Improvements Thereon:

Residential Dwelling

Judgment Amount: \$153,411.24

Attorneys for Plaintiff:

Powers Kirn, LLC

**No. 23-SU-544**

**AJAX Mortgage Loan Trust 2020-D**

**vs.**

**Harry Ellsworth Welch, Jr., Roxann M. Welch**

Property Address: 9 Connie Trail, Fairfield, PA 17320

UPI/Tax Parcel Number:  
43017-0211-000

Owner(s) of Property Situate in Carroll Valley Borough, Adams County, Pennsylvania

Improvements Thereon:

Single-Family Dwelling

Judgment Amount: \$205,939.20

Attorneys for Plaintiff:

Padgett Law Group

700 Darby Road, Suite 100

Havertown, PA 19083

**No. 18-SU-710**

**Bayview Loan Servicing, LLC**

**vs.**

**Michael P. Werdebaugh, Individually and as Administrator of The Estate of Joan Werdebaugh a/k/a Joan L. Werdebaugh**

Property Address: 325 Orphanage Road, Littlestown, PA 17325

UPI/Tax Parcel Number:  
30G1 7-0027A-000

Owner(s) of Property Situate in Abbottstown Borough, Adams County, Pennsylvania  
Improvements Thereon:

Residential Dwelling

Judgment Amount: \$133,637.64

Attorney for Plaintiff:

Roger Fay, Esquire

Attorney ID 315987

Albertelli Law

14000 Commerce Parkway, Suite H

Mount Laurel, NJ 08054

(856) 724-1888

NOTICE directed to all parties in interest and claimants that a schedule of distribution will be filed by the Sheriff in his office no later than (30) thirty days after the date of sale and that distribution will be made in accordance with that schedule unless exceptions are filed thereto within (10) ten days thereafter.

Purchaser must settle for property on or before filing date. ALL claims to property must be filed with Sheriff before sale date.

AS SOON AS THE PROPERTY IS DECLARED SOLD TO THE HIGHEST BIDDER 20% OF THE PURCHASE PRICE OR ALL OF THE COST, WHICHEVER MAY BE THE HIGHER, SHALL BE PAID FORTHWITH TO THE SHERIFF.

James W. Muller  
Sheriff of Adams County

12/22, 12/29, & 01/05

**ESTATE NOTICES**

**NOTICE IS HEREBY GIVEN that in the estates of the decedents set forth below, the Register of Wills has granted letters, testamentary of or 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 NANCY J. BUSHEY, DEC'D**

Late of Freedom Township, Adams County, Pennsylvania

Executor: Harry L. Scott, 127 Black Walnut Lane, Plymouth Meeting, PA 19462

Attorney: Adam D. Boyer, Esq., Barley Snyder, Suite 101, 123 Baltimore Street, Gettysburg, PA 17325

**ESTATE OF G. LOUSIE HAUGH, DEC'D**

Late of Reading Township, Adams County, Pennsylvania

Executrix: Tisha M. O'Donnell, c/o CGA Law Firm, PC, 135 North George Street, York, PA 17401

Attorney: Sharon E. Myers, Esq., CGA Law Firm, PC, 135 North George Street, York, PA 17401

**ESTATE OF DONALD H. HIPPENSTEEL**

a/k/a DONALD HOWARD HIPPENSTEEL, SR., DEC'D

Late of Hamilton Township, Adams County, Pennsylvania

Executor: Scott Zeigler, c/o CGA Law Firm, PC, P.O. Box 606, East Berlin, PA 17316

Attorney: Sharon E. Myers, Esq., CGA Law Firm, PC, P.O. Box 606, East Berlin, PA 17316

**ESTATE OF INGRID M. LUCKENBAUGH,**

DEC'D

Late of New Oxford Borough, Adams County, Pennsylvania

Executors: Gloria A. Luckenbaugh and Nicholas J. Luckenbaugh, c/o P.O. Box 606, East Berlin, PA 17316

Attorney: Sharon E. Myers, Esq., CGA Law Firm, PC, P.O. Box 606, East Berlin, PA 17316

**ESTATE NOTICE OF LINDA M. SPRANKLE a/k/a LINDA SPRANKLE-MUNDORFF, DEC'D**

Late of Littlestown Borough, Adams County, Pennsylvania

Executrix: Amanda Thoman, c/o Gates & Gates, P.C., 250 York Street, Hanover, PA 17331

Attorney: Samuel A. Gates, Esq., Gates & Gates, P.C., 250 York Street, Hanover, PA 17331

**ESTATE OF JEAN M. SPRINCE a/k/a JEAN SHIRLEY SPRINCE, DEC'D**

Late of Fairfield County, Connecticut

Executor: Samuel V. Scott, c/o Barbara Entwistle, Esq., Entwistle & Roberts, PC, 37 West Middle Street, Gettysburg, PA 17325

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

**ESTATE OF CAROLYN M. WICKE a/k/a CAROLYN JOY WICKE, DEC'D**

Late of Franklin Township, Adams County, Pennsylvania

Co-Executors: John D. Wicke, Jr. & Barbara E. Balas, c/o Barley Snyder, LLP, 14 Center Square, Hanover, PA 17331

Attorney: Jennifer M. Stetter, Esq., Barley Snyder, LLP, 14 Center Square Hanover, PA 17331

**SECOND PUBLICATION****ESTATE OF SUSAN ANN CONNOR MIETT, DEC'D**

Late of Straban Township, Adams County, Pennsylvania

Executrix: Anne E. Cherry, 71 Lake View Drive, Gettysburg, PA 17325

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

**ESTATE OF MARION J. PETERS, DEC'D**

Late of Straban Township, Adams County, Pennsylvania

Co-Executors: Randy A. Gardner, 24 Brethren Ct., Gettysburg, PA 17325; Sandra L. Gardner, 24 Brethren Ct., Gettysburg, PA 17325

Attorney: Bernard A. Yannetti, Esq., Hartman & Yannetti, Inc., Law Office, 126 Baltimore Street, Gettysburg, PA 17325

**ESTATE OF JAMES R. PLANK, DEC'D**

Late of Cumberland Township, Adams County, Pennsylvania

Executor: Timothy J. Plank, 98 Blacksmith Shop Road, Gettysburg, PA 17325

Attorney: John J. Murphy III, Esq., Patrono & Murphy, LLC, 28 West Middle Street, Gettysburg, PA 17325

**THIRD PUBLICATION****ESTATE OF PATRICIA ANN ARRINGTON a/k/a PATRICIA L. ARRINGTON, DEC'D**

Late of Straban Township, Adams County, Pennsylvania

Executrix: Carla Denise Hynes, c/o Lisa M. Nentwig, Esq., 1500 Market St., #3500E, Philadelphia, PA 19102

Attorney: Lisa M. Nentwig, Esq., Dilworth Paxson LLP, 1500 Market St., #3500E, Philadelphia, PA 19102

**ESTATE OF FREDERICK S. BERG a/k/a FREDERICK STEWART BERG, DEC'D**

Late of Oxford Township, Adams County, Pennsylvania

Executrix: Karen A. Miller, c/o Gates & Gates, P.C., 250 York Street, Hanover, PA 17331

Attorney: Rachel L. Gates, Esq., Gates & Gates, P.C., 250 York Street, Hanover, PA 17331

**ESTATE OF DAN A. EDWARDS a/k/a DANIEL S. EDWARDS, DEC'D**

Late of Germany Township, Adams County, Pennsylvania

Co-Executors: Jenny L. Alvarez, 1107 Two Taverns Rd., Gettysburg, PA 17325; Danny L. Edwards, 72 N. Middleton Rd., Carlisle, PA 17013

Attorney: Bernard A. Yannetti, Esq., Hartman & Yannetti, Inc., Law Office, 126 Baltimore Street, Gettysburg, PA 17325

Continued on page 22

**(THIRD PUBLICATION CONTINUED)**

- ESTATE OF HARRIET J. HARKINS a/k/a  
HARRIET JEANE HARKINS, DEC'D  
Late of Berwick Township, Adams  
County, Pennsylvania  
Co-Executors: Louis Stulman, 7215  
Lamark Road, Baltimore, MD 21212;  
Annette Eberhardinger, 263 Eagle  
Drive, Hanover, PA 17331  
Attorney: Clayton A. Lingg, Esq., Mooney  
Law, 230 York Street, Hanover, PA  
17331
- ESTATE OF DONALD J. HERTZOG,  
DEC'D  
Late of Gettysburg Borough, Adams  
County, Pennsylvania  
Co-Executors: David J. Hertzog, 6 Winter  
Dr., Gettysburg, PA 17325; Amanda  
Pittman, 10 Teeter Rd, Littlestown, PA  
17340; Marc P. Hertzog, 318 Yorkshire  
Dr., Harrisburg, PA 17111  
Attorney: Bernard A. Yannetti, Esq.,  
Hartman & Yannetti, Inc., Law Office,  
126 Baltimore Street, Gettysburg, PA  
17325
- ESTATE OF ANNA M. HUGHES, DEC'D  
Late of Gettysburg Borough, Gettysburg,  
Adams County, Pennsylvania  
Executor: Jeffrey Hughes, 15389  
Norwood Avenue, Blue Ridge Summit,  
PA 17214  
Attorney: Matthew R. Battersby, Esq.,  
Battersby Law Office, P.O. Box 215,  
Fairfield, PA 17320
- ESTATE OF BRAXTON W. LABUZZETTA,  
DEC'D  
Late of Menallen Township, Adams  
County, Pennsylvania  
Administrator: Paul Labuzzetta, c/o  
Kristen L. Behrens, Esq., 1500 Market  
St., #3500E, Philadelphia, PA 19102  
Attorney: Kristen L. Behrens, Esq.,  
Dilworth Paxson LLP, 1500 Market St.,  
#3500E, Philadelphia, PA 19102
- ESTATE OF BRAYDEN R. LABUZZETTA,  
DEC'D  
Late of Menallen Township, Adams  
County, Pennsylvania  
Administrator: Paul Labuzzetta, c/o  
Kristen L. Behrens, Esq., 1500 Market  
St., #3500E, Philadelphia, PA 19102  
Attorney: Kristen L. Behrens, Esq.,  
Dilworth Paxson LLP, 1500 Market St.,  
#3500E, Philadelphia, PA 19102
- ESTATE OF EUGENE H. MOORE, DEC'D  
Late of Franklin Township, Adams  
County, Fayetteville, Pennsylvania  
Executor: Christopher M. Moore, 1265  
Russell Tavern Road, Gettysburg, PA  
17325  
Attorney: John A. Wolfe, Esq., Wolfe,  
Rice, & Quinn, LLC, 47 West High  
Street, Gettysburg, PA 17325
- ESTATE OF SHIRLEY R. SEBRIGHT,  
DEC'D  
Late of East Berlin Borough, Adams  
County, Pennsylvania  
Co-Executors: Danny E. Sebright,  
Christine C. Devita, Lorianne Aldinger,  
c/o P.O. Box 606, East Berlin, PA  
17316  
Attorney: Sharon E. Myers, Esq., CGA  
Law Firm, P.C., P.O. Box 606, East  
Berlin, PA 17316
- ESTATE OF IDA B. STAUB, DEC'D  
Late of Oxford Township, Adams County,  
Pennsylvania  
Co-Executors: Rebecca S. Gonzalez,  
511 Pinefield Drive, Severna Park, MD  
21146; Wesley E. Staub, 1160  
Accomac Road, York, PA 17406  
Attorney: Puhl & Thrasher, Attorneys at  
Law, 220 Baltimore Street, Gettysburg,  
PA 17325
- ESTATE OF THELIA RAE WAGNER,  
DEC'D  
Late of Franklin Township, Fayetteville,  
Adams County, Pennsylvania  
Co-Executors: George Leslie Wagner,  
Jr., 355 Silo Road, Orrtanna, PA  
17353; Jennifer Anne Darsey, 3334  
Bullfrog Road, Fairfield, PA 17320  
Attorney: Matthew R. Battersby, Esq.,  
Battersby Law Office, P.O. Box 215,  
Fairfield, PA 17320