

Adams County Legal Journal

Vol. 51

June 19, 2009

No. 5, pp. 29-33

SHERIFF'S SALE

IN PURSUANCE of a Writ of Execution, Judgment No. 08-S-204 issuing out of Court of Common Pleas Adams County, and to me directed, will be exposed to Public Sale on Friday, the 26th day of June, 2009, at 10:00 o'clock in the forenoon at the Sheriff's Office located in the Courthouse, Borough of Gettysburg, Adams County, PA, the following Real Estate, viz.:

ALL the following described tract of land situate, lying and being in Oxford Township, Adams County, Pennsylvania, bounded and limited as follows, to wit:

BEGINNING for a corner at a point in the centerline of Township Road No. T-493 (commonly referred to as the 700 Road) at Lot No. 7 on the hereinafter referred to Subdivision Plan; thence along the Southerly edge of Lot No. 7 South thirty-seven (37) degrees one (1) minutes twelve (12) seconds East two hundred twenty-five (225) feet to a point at other lands of Delbert Piper; thence along said last mentioned lands South

fifty-two (52) degrees fifty-eight (58) minutes forty-eight (48) seconds West one hundred (100) feet to a point at other lands of Delbert Piper; thence along said last mentioned lands North thirty-seven (37) degrees one (1) minute twelve (12) seconds West two hundred twenty-five (225) feet to a point in the centerline of said Township Road No. T-493 North fifty-two (52) degrees fifty-eight (58) minutes forty-eight (48) seconds East one hundred (100) feet to a point in the centerline of said Township Road No. T-493; being the point and place of BEGINNING.

CONTAINING 22,500.00 Square Feet. The above description was taken from a Subdivision Plan prepared by J. H. Rife, Registered Engineer, dated May 01, 1979, bearing File No. D-504, and recorded in the Office of the Recorder of Deeds in and for Adams County, Pennsylvania, in Plat Book 30, page 40, and designated thereon as Lot No. 8.

TAX PARCEL #: (35) 013-0002

PROPERTY ADDRESS: 83 700 Road,
New Oxford, PA 17350

SEIZED and taken into execution as the property of **Christine A. Bailey & Corey L. Bailey** and to be sold by me.

James W. Muller-Sheriff
Sheriff's Office, Gettysburg, PA

TO ALL PARTIES IN INTEREST AND CLAIMANTS: You are notified that a schedule of distribution will be filed by the Sheriff in his office on July 17, 2009, and distribution will be made in accordance with said schedule, unless exceptions are filed thereto within 20 days after the filing thereof. Purchaser must settle for property on or before filing date.

ALL claims to property must be filed with Sheriff before sale.

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.

6/5, 12 & 19

A Trust means peace of
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strength of experience.

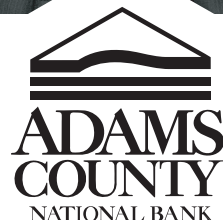
Paul Ketterman
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SHERIFF'S SALE

IN PURSUANCE of a Writ of Execution, Judgment No. 08-S-1814 issuing out of Court of Common Pleas Adams County, and to me directed, will be exposed to Public Sale on Friday, the 26th day of June, 2009, at 10:00 o'clock in the forenoon at the Sheriff's Office located in the Courthouse, Borough of Gettysburg, Adams County, PA, the following Real Estate, viz.:

ALL that tract of land lying and being in Cumberland Township, Adams County, Pennsylvania, more particularly bounded and described as follows:

BEGINNING at a steel rod at the edge of Biglerville Road and lands now or formerly of G. S. & G. Builders, Inc.; thence by lands of G. S. & G. Builders, Inc., North 78 degrees 14 minutes 00 seconds East, 149.88 feet to a pipe at lands now or formerly of Kenneth Rhoads; thence by lands of Rhoads, South 11 degrees 58 minutes 55 seconds East 75 feet to a steel rod at lands now or formerly of Richard R. Crone; thence by lands of Crone, South 78 degrees 14 minutes 00 seconds West 58.14 feet to a point; thence continuing along same South 11 degrees 46 minutes 00 seconds East 3 feet to a point; thence continuing along seine South 78 degrees 14 minutes 00 seconds West 92 feet to a Drill Hole in concrete at the edge of Biglerville Road; thence along the edge of Biglerville Road, North 11 degrees 46 minutes 45 seconds West 78 feet to Steel Rod at lands now or formerly of G. S. & G. Builders Inc., the place of BEGINNING.

The above description was taken from a Boundary survey dated April 15, 1992 by Adams County Surveyors and attached hereto as Exhibit A.

Being the same which George E. Thompson and Lillian Ella Thompson husband and wife, by deed dated November 26, 2001 and recorded in the office of the Recorder of Deeds of Adams County Pennsylvania Record Book 2476 at page 235, conveyed unto William E. Atkins and Frances L. Atkins, husband and wife, the grantors herein.

SUBJECT, HOWEVER, to the restrictions pertaining to Tract No. 2 as set forth in the Deed recorded in Deed Book 216 at page 162 and to the restrictions pertaining to Tract No. 3 as set forth in the

Deed recorded in Deed Book 161 at page 225.

BEING KNOWN AS: 885 Biglerville Road, Gettysburg, PA 17325

PROPERTY ID NO.: (09) F12-0118

TITLE TO SAID PREMISES IS VESTED IN Dell Parker Baker by deed from William E. Atkins and Frances L. Atkins, husband and wife dated 10/18/2005 recorded 10/31/2005 in deed book 4186 page 304.

SEIZED and taken into execution as the property of **Dell Parker Baker** and to be sold by me.

James W. Muller-Sheriff
Sheriff's Office, Gettysburg, PA

TO ALL PARTIES IN INTEREST AND CLAIMANTS: You are notified that a schedule of distribution will be filed by the Sheriff in his office on July 17, 2009, and distribution will be made in accordance with said schedule, unless exceptions are filed thereto within 20 days after the filing thereof. Purchaser must settle for property on or before filing date.

ALL claims to property must be filed with Sheriff before sale.

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.

6/5, 12 & 19

SHERIFF'S SALE

IN PURSUANCE of a Writ of Execution, Judgment No. 08-S-498 issuing out of Court of Common Pleas Adams County, and to me directed, will be exposed to Public Sale on Friday, the 26th day of June, 2009, at 10:00 o'clock in the forenoon at the Sheriff's Office located in the Courthouse, Borough of Gettysburg, Adams County, PA, the following Real Estate, viz.:

ALL that tract of land situate, lying and being in Mount Pleasant Township, Adams County, Pennsylvania, more particularly bounded and described as follows:

BEGINNING at an iron pipe on the edge of a 50 foot wide right of way known as Country Drive, at corner of Lot No. 71, as shown on the hereinafter identified survey; thence by Lot No. 71, South 70 degrees 35 minutes 46 seconds East, 200.00 feet to an iron pin

along line of lands now or formerly of Thomas P. Gebhart; thence along said other lands now or formerly of Thomas P. Gebhart South 19 degrees 24 minutes 14 seconds West, 96.00 feet to an iron pipe at corner of Lot No. 73; thence by Lot No. 73, North 70 degrees 35 minutes 46 seconds West, 200.00 feet to an iron pipe on the edge of a 50 foot wide right of way known as Country Drive, at corner of Lot No. 73; thence continuing along the right of way of Country Drive, North 19 degrees 24 minutes 14 seconds East, 96.00 feet to an iron pipe on the edge of a 50 foot wide right of way known as Country Drive, at corner of Lot No. 71, the point and place of BEGINNING, CONTAINING 19,200 square feet.

THE above description for Lot No. 72 was taken from a subdivision plan entitled "Wheatland Acres", dated April 7, 1987 and recorded in the Office of the Recorder of Deeds of Adams County, Pennsylvania, in Plat Book 51 at page 15.

IMPROVEMENTS: Residential dwelling

TAX ID # (32) 004-0097

TITLE TO SAID PREMISES IS VESTED IN Gary I. Kemper and Robin D. Kemper, his wife by Deed from Thomas P. Gebhart and Mary L. Gebhart, his wife, dated 5/13/1999 and recorded 5/18/1999 in Record Book 1833, Page 1.

SEIZED and taken into execution as the property of **Gary I. Kemper, Robin D. Kemper & United States of America** and to be sold by me.

James W. Muller-Sheriff
Sheriff's Office, Gettysburg, PA

TO ALL PARTIES IN INTEREST AND CLAIMANTS: You are notified that a schedule of distribution will be filed by the Sheriff in his office on July 17, 2009, and distribution will be made in accordance with said schedule, unless exceptions are filed thereto within 20 days after the filing thereof. Purchaser must settle for property on or before filing date.

ALL claims to property must be filed with Sheriff before sale.

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.

6/5, 12 & 19

APPEAL OF ADAMS COUNTY NATIONAL BANK

1. In tax assessment appeals, it is the Court's duty to determine the fair market value of the property under consideration.

2. As a tool to aid in determining the fair market value, our legislature has set forth three valuation methods for consideration: the cost approach, the market approach (comparable sales), and the income approach.

3. In *F&M Schaeffer Brewing v. Lehigh County*, 610 A.2d 1, 4 (Pa.1992) the Supreme Court recognized that real estate must be assessed according to its actual value. In doing so, the *Schaeffer* Court specifically rejected "use value" or "value-in-use" as a proper barometer of the fair market value.

4. The value of real property for tax assessment purposes may not be dependent upon the management or specific financial considerations of the business conducted on the property.

In the Court of Common Pleas of Adams County, Pennsylvania,
Civil, IN RE: APPEAL OF ADAMS COUNTY NATIONAL BANK

Tax Parcel No.	35, 003-0081-000	07-S-1398
	28, 005-0817-000	07-S-1399
	27, 007-0100-000	07-S-1400
	16, 009-0002A-000	07-S-1401
	12, C10-0050A-000	07-S-1402
	17, L08-0063-000	07-S-1403
	02, 006-0054-000	07-S-1404
	09, F12-0193-000	07-S-1405
	38, G12-0160-000	07-S-1406
	16, 007-0291-000	07-S-1407
	16, 007-0290-000	07-S-1408

Richard P. Nuffort, Esq., for Appellant, Adams County National Bank

John M. Hartzell, Esq., for Board of Assessment

George, J., October 1, 2008

OPINION

Adams County National Bank ("Bank") appeals from decisions of the Adams County Board of Assessment Appeals ("County") concerning tax assessments for numerous properties owned by Bank located throughout Adams County. All appeals have been consolidated and are currently scheduled for hearing. Prior to hearing, the parties have agreed to submit an evidentiary issue to the Court for pre-hearing disposition. Specifically, this Court is asked to determine the admissibility of testimony to be offered by County's expert witness. The testimony at issue relates to the method of valuation utilized by the County's expert in assessing the Bank's several properties.

Preliminarily, I note that in tax assessment appeals, it is the Court's duty to determine the fair market value of the property under consideration. *Green v. Schuylkill County Bd. of Assessment Appeals*, 772 A.2d 419, 426 (Pa. 2001). A fair market value is to be determined by competent witnesses testifying as to the property's worth in the market; i.e. the price a willing buyer would pay a willing seller, considering the uses to which the property is adapted and might reasonably be adapted. *In Re PP&L, Inc.*, 838 A.2d 1, 9 (Pa.Cmwlth. 2003). As a tool to aid in determining the fair market value, our legislature has set forth three valuation methods for consideration: the cost approach, the market approach (comparable sales), and the income approach. The cost approach is an evaluation of the cost for reproduction or replacement less depreciation and all forms of obsolescence. *In Re Appeal of V.V.P. P'ship*, 647 A.2d 990, 991 F.N. 3 (Pa.Cmwlth. 1994). The sales comparison approach compares the subject property to other similar properties which had been sold, giving consideration to the size, age, physical condition, location, neighborhood, extra amenities, date of sale, lot size, style of building, unique features, and type of financing. *Cedar Brook Realty, Inc. v. Cheltenham Twp*, 611 A.2d 335, 342 (Pa.Cmwlth. 1992). The income approach calculates the value of income-producing property by capitalizing the property's annual net income. *City of Wilkes-Barre Industrial Dev. Auth. v. Bd. of Tax Assessment Appeals of County of Luzerne*, 492 A.2d 113, 115 (Pa.Cmwlth. 1985). The income approach is the most appropriate method for appraising the property typically purchased as an investment such as a rental property. *In Re Appeal of V.V.P. P'ship*, A.2d at 992.

Instantly, County seeks the admission of valuation evidence based upon a methodology claimed to be a form of income capitalization. County claims that in bank branch transactions, a comparable sales approach is limited as branches are sometimes sold at discounted or inflated prices. Additionally, there is no data set in Adams County to perform such a comparison. County suggests that examining the lease value of Bank facilities is an acceptable alternative that accurately reflects valuation of properties in the banking industry. County claims that financial institutions, in purchasing branches, are only concerned with the real estate cost of the operation as it pertains to deposit levels at the respective bank. Generally speaking, the theory suggests that financial institutions pay rent based upon a

percentage of deposits at a particular branch. County claims that this approach best reflects the economics of branch bank transactions and thus represents a fair comparable for ascertaining the market value of Bank property.

Bank argues that the County's approach is a veiled effort to value the properties through a "value-in-use" method which has been rejected as improper by our appellate courts. Bank claims that under County's theory, there is a direct correlation between the deposits at a particular branch bank and the rent that someone would pay for that location. Under this theory, presumably, as branch deposits increased or decreased, the value of the real estate would increase or decrease accordingly. Bank argues that this methodology improperly equates market value with the value of the property to a specific property owner.

In *F&M Schaeffer Brewing v. Lehigh County*, 610 A.2d 1, 4 (Pa. 1992), the Supreme Court recognized that real estate must be assessed according to its actual value. In doing so, the *Schaeffer* Court specifically rejected "use value" or "value-in-use" as a proper barometer of the fair market value. Citing *The Appraisal of Real Estate, American Institute of Real Estate Appraisers*, (9th Ed., Chicago, 1987), the *Schaeffer* Court defined use value as:

".... a concept based on the productivity of an economic good. Use value is the value a specific property has for a specific use use value may vary, depending on the management of the property and external conditions such as changes in the business"

Id. A.2d at 3. The *Schaeffer* Court concluded that since value-in-use is based on the value of a particular property to the current user, it may result in a higher value than the property's actual value in the market place. The *Schaeffer* Court held that "[v]alue-in-use, therefore, is not a reflection of fair market value and is not relevant in tax assessment cases because only the fair market value (or value-in-exchange) is relevant in tax assessment cases." *Id.* A.2d at 4.

Although *F&M Schaeffer* is a plurality opinion, and therefore generally non-binding on this Court, see *CRY, Inc. v. Mill Service, Inc.*, 640 A.2d 372, 376 (Pa. 1994), its reasoning has been regularly adopted by the Commonwealth Court. In fact, the Commonwealth Court has rejected value-in-use appraisals in various contexts. In

Herco v. Dauphin County Bd. of Assessment, 874 A.2d 702, 708-09 (Pa.Cmwlth. 2005), the Commonwealth Court rejected efforts to camouflage the “value-in-use” method as an income approach valuation. Similarly, in *Allegheny Energy Supply Co. v. Greene County Bd. of Assessment Appeals*, 837 A.2d 665, 669 (Pa.Cmwlth. 2003), the Commonwealth Court affirmed the trial court’s rejection of “value-in-use” evidence disguised as a cost approach methodology. Each of these cases adopted and incorporated the reasoning of *F&M Schaeffer*. As it is fundamental that this Court is duty bound to strictly comply with the mandates of the appellate courts, *In Re Estate of Rochez*, 606 A.2d 563, 566-67 (Pa.Cmwlth. 1992), the reasoning of *F&M Schaeffer* as adopted by the Commonwealth Court is binding on this Court.

Although *F&M Schaeffer* and its progeny are consistent in the disapproval of the “value-in-use” methodology, application of that instruction has sometimes yielded contrary results. Compare *In Re Appeal of V.V.P. P’ship*, 647 A.2d 990, 992 (Pa. Cmwlth. 1994) with *Herco v. Dauphin County Board of Assessment*, *supra*. Difficulty sometimes arises through the creative means by which business production is weaved into a property valuation under the guise of attempting to ascertain “the price which a purchaser, willing but not obligated to buy, would pay an owner, willing but not obligated to sell” a particular property. Appellate authority provides some guidance to the trial courts in attempting to navigate this issue. Clearly, a valuation may not be based upon the value which the property may have for a specific user. *F&M Schaeffer*, *supra*; *Allegheny Energy Supply Co.*, *supra*. Additionally, valuation of a property based upon consideration of the property as a “special purpose” property is improper. *F&M Schaeffer*, *supra*; *Herco*, *supra*. Finally, a valuation based in part on the productivity of the business located on the real estate is an improper valuation. *Herco*, *supra*, A.2d at 710. The common thread among these rules is that the value of real property for tax assessment purposes may not be dependent upon the management or specific financial considerations of the business conducted on the property.

Applying these rules instantly leads to the conclusion that County’s branch deposit methodology relies, in large part, on the specific economic circumstances of the business conducted on the

property and therefore is inadmissible. The methodology relies to great extent not on the particulars of the real property but rather the income produced by the business operated on that property. Under the County's theory, the value of the real estate fluctuates significantly depending on whether the realty is occupied by a bank or some other business entity. In fact, under County's methodology, the value of the realty would fluctuate based upon whether the property is occupied by a productive bank as compared to a non-productive bank. Presumably, the property's value would increase or decrease from year to year depending on the customer base of the specific bank occupying the property. Each of these fluctuations in value is directly dependent on the business conducted by the current owner of the property and not the realty's qualities. This is precisely the type of valuation which is rejected by *F&M Schaeffer* and its progeny. The methodology, likewise, will be currently rejected.

For the foregoing reasons, the attached Order is entered.

ORDER

AND NOW, this 1st day of October, 2008, the Motion in Limine filed by Adams County National Bank is granted. Appellees, Adams County, are precluded from introducing at hearing testimony concerning the branch deposit evaluation of Appellant's property.

SHERIFF'S SALE

IN PURSUANCE of a Writ of Execution, Judgment No. 08-S-1561 issuing out of Court of Common Pleas Adams County, and to me directed, will be exposed to Public Sale on Friday, the 26th day of June, 2009, at 10:00 o'clock in the forenoon at the Sheriff's Office located in the Courthouse, Borough of Gettysburg, Adams County, PA, the following Real Estate, viz.:

ALL that certain tract of land, situate, lying and being in Cumberland Township, Adams County, Pennsylvania, bounded and limited as follows, to wit:

BEGINNING for a point at a railroad spike in the center of the right-of-way of Barlow Greenmount Road at lands now or formerly of Melvin R. Durboraw; thence along said lands now or formerly of Melvin R. Durboraw South 18 degrees 55 minutes 40 seconds West, 1,425.42 feet to a point; thence continuing along same North 68 degrees 58 minutes 15 seconds West, 344.09 feet to a point at lands now or formerly of Kevin Trostle; thence along said lands now or formerly of Kevin Trostle North 21 degrees 3 minutes 45 seconds East, 476.11 feet to a point at Lot No. 2; thence along said Lot No. 2 North 73 degrees 3 minutes 30 seconds West, 332.37 feet to a steel rod; thence continuing along same and along lands now or formerly of David Ickes North 21 degrees 3 minutes 45 seconds East, 736.18 feet to a point in the center of the right-of-way of Barlow-Greenmount Road; thence in and through the right-of-way of Barlow-Greenmount Road South 82 degrees 58 minutes 15 seconds East, 30.00 feet to a point, the place of BEGINNING, CONTAINING 5.3 acres and being identified as Lot No. 1 on the final subdivision plan of Paul L. Plank, which plan is recorded in the Adams County Recorder of Deeds Office in Plat Book 53, page 59.

IT BEING the same premises which Stella M. Plank, widow, by her deed dated November 21, 2007, and about to be recorded in the Office of the Recorder of Deeds in Adams County, Pennsylvania, granted and conveyed unto Michael D. Gilligan, Mortgagor herein.

TAX PARCEL # (09) F16-0063

BEING KNOWN AS: 102 Barlow Greenmount Road, Gettysburg, PA 17325

SEIZED and taken into execution as the property of **Michael D. Gilligan** and to be sold by me.

James W. Muller-Sheriff
Sheriff's Office, Gettysburg, PA

TO ALL PARTIES IN INTEREST AND CLAIMANTS: You are notified that a schedule of distribution will be filed by the Sheriff in his office on July 17, 2009, and

distribution will be made in accordance with said schedule, unless exceptions are filed thereto within 20 days after the filing thereof. Purchaser must settle for property on or before filing date.

ALL claims to property must be filed with Sheriff before sale.

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.

6/5, 12 & 19

SHERIFF'S SALE

IN PURSUANCE of a Writ of Execution, Judgment No. 09-S-37 issuing out of Court of Common Pleas Adams County, and to me directed, will be exposed to Public Sale on Friday, the 26th day of June, 2009, at 10:00 o'clock in the forenoon at the Sheriff's Office located in the Courthouse, Borough of Gettysburg, Adams County, PA, the following Real Estate, viz.:

ALL THAT THOSE two (2) tracts of land situate, lying and being in Hamiltonban Township, Adams County, Pennsylvania, bounded and described as follows:

TRACT NO. 1

BEGINNING at a poplar stump between lands formerly of Christian Frey and the heirs at Joseph Reed; thence North 36-3/4 degrees East, 7.3 perches to stones; thence South 63-1/4 degrees East, 45 perches to stones; thence South 36-3/4 degrees West, 7.3 perches to stones; thence South 53-1/4 degrees East, 37.8 perches to stones; thence North 88-3/4 degrees East 67.5 perches to stones; thence along other lands now or formerly of John Wolf, et ux, South 37 degrees West 57.6 perches to stones; thence North 53 degrees West, 138 perches to stones; thence North 48 degrees East, 16.7 perches to the place of BEGINNING.

CONTAINING 24 acres and 35 perches, more or less.

TRACT NO. 2

BEGINNING at stones at lands formerly of John Cochran; thence North 55 degrees West, 65 perches to stones at corner of Tract No. 1, thence by Tract No. 1 North 35 degrees East 57.6 perches to stones; thence North 86-3/4 degrees East, 78.7 perches to a White Oak and stones; thence South 33 degrees West, 106 perches to stones at the place of BEGINNING.

CONTAINING 32 acres and 108 perches.

LESS, HOWEVER, five (5) parcels of land which Odis K. Schmidt and William L. Baker have sold and conveyed pursuant to the following deeds;

(a) Deed from Odis K. Schmidt and William L. Baker to Robert F. Kidwell dated September 2, 1977 and recorded in Adams County Deed Book 333 at page 346 and containing 3,593 acres.

(b) Deed from Odis K. Schmidt and William L. Baker to William J. Zeigler and Thomas L. Zeigler dated December 15, 1980 and recorded in Deed Book 355 at page 155 and containing 12.525 acres.

(c) Deed from Odis K. Schmidt and William L. Baker to William J. Zeigler and Thomas L. Zeigler, dated May 25, 1983 and recorded in Deed Book 368, at page 339 and containing 10.004 acres.

(d) Deed from Odis K. Schmidt and William L. Baker to William J. Zeigler and Thomas L. Zeigler, dated September 20, 1984 and recorded in Record Book 366 at page 1091 and containing 10 acres.

(e) Deed from Odis K. Schmidt and William L. Baker to William J. Zeigler and Thomas L. Zeigler, dated June 15, 1989 and recorded in Record Book 525 at page 627 and containing 10 acres.

IMPROVEMENTS: Residential dwelling
Tax ID # (18) A17-0003A

SEIZED and taken into execution as the property of **Shawn D. Green & Glen D. Green** and to be sold by me.

James W. Muller-Sheriff
Sheriff's Office, Gettysburg, PA

TO ALL PARTIES IN INTEREST AND CLAIMANTS: You are notified that a schedule of distribution will be filed by the Sheriff in his office on July 17, 2009, and distribution will be made in accordance with said schedule, unless exceptions are filed thereto within 20 days after the filing thereof. Purchaser must settle for property on or before filing date.

ALL claims to property must be filed with Sheriff before sale.

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.

6/5, 12 & 19

SHERIFF'S SALE

IN PURSUANCE of a Writ of Execution, Judgment No. 08-S-1802 issuing out of Court of Common Pleas Adams County, and to me directed, will be exposed to Public Sale on Friday, the 17th day of July, 2009, at 10:00 o'clock in the forenoon at the Sheriff's Office located in the Courthouse, Borough of Gettysburg, Adams County, PA, the following Real Estate, viz.:

ALL that certain tract of land situate, lying and being in Franklin Township, Adams County, Pennsylvania known as Lot No. 1B-1 on the Land Subdivision for Davis E. Kohler recorded in the Adams County Recorder of Deeds Office in Plat Book 78, pages 58 and 58-A, bounded and described as follows, to wit:

BEGINNING at a railroad spike at the corner of Green Ridge Road and Lot No. 1B-2, more particularly described on the above referenced subdivision plan; thence continuing along Lot No. 1B-2, the following two (2) courses and distances: 1) South 53 degrees 00 minutes 50 seconds East, 270.29 feet to an iron pin; 2) South 36 degrees 59 minutes 10 seconds West, 150.81 feet to an iron pin at lands now or formerly of Philip B. Schindel, the following two (2) courses and distances: 1) North 53 degrees 00 minutes 50 seconds West, 230.56 feet to a point; 2) South 33 existing stone pile and at lands now or formerly of Harold C. Ford; thence continuing along lands now or formerly of Harold C. Ford, North 11 degrees 42 minutes 50 seconds West, 110.35 feet to a railroad spike at Green Ridge; thence continuing along Green Ridge Road the following three (3) courses and distances: 1) North 29 degrees 29 minutes 20 seconds East, 128.19 feet to a point; 2) North 45 degrees 21 minutes 10 seconds East, 230.44 feet to a P.K. nail; 3) North 37 degrees 25 minutes 40 seconds East, 91.15 feet to a railroad spike, the point and place of BEGINNING.

IT BEING a part of a larger tract of land which Virginia M. Calvert a/k/a Virginia, widow, by deed dated August 20, 1999 and recorded in the Recorder of Deeds Office of Adams County, Pennsylvania in Record Book 1906, page 283, granted and conveyed unto David E. Kohler and Judy G. Kohler, husband and wife, Grantors herein.

IT BEING a part of a larger tract of land which Virginia M. Calvert a/k/a Virginia Calvert Fitzgerald, widow, by deed dated August 20, 1999 and recorded in the Recorder of Deeds Office of Adams County, Pennsylvania in Record Book 1906, page 283, granted and conveyed unto David E. Kohler and Judy G. Kohler, husband and wife, Grantors herein.

AND the said Grantors do hereby covenant and agree that they will SPECIALLY warrant the property hereby conveyed.

BEING KNOWN AS: 1120 Green Ridge Road, Orrtanna, PA 17353

Property ID: (12) B11-24A

TITLE TO SAID PREMISES IS VESTED IN Jimmy Melton and Lois Jenn Melton, husband and wife, as the entireties by Deed from David E. Kohler and Judy G. Kohler, husband and wife dated 9/22/2000 recorded 9/26/2000 in Deed Book 2133 Page 102.

SEIZED and taken into execution as the property of **Jimmy Melton & Lois Jean Melton & Lois Jenn Melton & United States of America** and to be sold by me.

James W. Muller-Sheriff
Sheriff's Office, Gettysburg, PA

TO ALL PARTIES IN INTEREST AND CLAIMANTS: You are notified that a schedule of distribution will be filed by the Sheriff in his office on August 7, 2009, and distribution will be made in accordance with said schedule, unless exceptions are filed thereto within 20 days after the filing thereof. Purchaser must settle for property on or before filing date.

ALL claims to property must be filed with Sheriff before sale.

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.

6/19, 26 & 7/2

INCORPORATION NOTICE

NOTICE IS HEREBY GIVEN that Articles of Incorporation were filed with the Department of State of the Commonwealth of Pennsylvania at Harrisburg, Pennsylvania, on May 29, 2009.

The name of the corporation is A & A HOME DELIVERIES, INC.

The corporation has been incorporated under the Pennsylvania Business Corporation Law of 1988.

Thomas R. Campbell, Esq.
Campbell & White, P.C.
112 Baltimore Street, Suite 1
Gettysburg, PA 17325-2311
Attorneys

6/19

IN THE COURT OF
COMMON PLEAS OF
ADAMS COUNTY, PENNSYLVANIA

CASE # 09-S-846

MARY M. BUCHER and SCOTT A. BUCHER, Plaintiffs/Petitioners

vs.

GATEWAY AUTO GROUP, LLC, DAVID SHANK and JOEL A. TRIGUEROS, Defendants/Respondents

TO: JOEL A. TRIGUEROS, 515 Rte. 15N, Dillsburg, PA 17019

NOTICE OF HEARING FOR
INVOLUNTARY TRANSFER
OF MOTOR VEHICLE
TITLE BY COURT ORDER

You, JOEL A. TRIGUEROS, have been sued in court. Pennsylvania Department of Transportation records indicate you are the owner of a 1995 Toyota Celica, Serial Number JT2AT00N2S0040681. Certified and regular mail directed to your last known address have resulted in the return of all correspondence marked "Unable to Forward". An action docketed to 09-S-846 was filed in the Court of Common Pleas of Adams County, Pennsylvania, to obtain a Court Order transferring title of the 1995 Toyota Celica, Serial Number JT2AT00N2S0040681, to Plaintiffs. You, JOEL A. TRIGUEROS, are hereby notified that a hearing on Plaintiffs' Petition for Involuntary Transfer of Ownership of Motor Vehicle by Court Order has been scheduled for July 15, 2009, at 10:00 a.m. in Courtroom No. 2 of the Court of Common Pleas, Adams County Courthouse, Gettysburg, Pennsylvania. Failure to attend the hearing could result in an Order of Court declaring Plaintiffs are the owners of the 1995 Toyota Celica, Serial Number JT2AT00N2S0040681.

Linda S. Siegle, Esq.
Law Offices of Douglas H. Gent
1157 Eichelberger Street
Suite 4
Hanover, PA 17331

6/19

SHERIFF'S SALE

IN PURSUANCE of a Writ of Execution, Judgment No. 008-S-1812 issuing out of Court of Common Pleas Adams County, and to me directed, will be exposed to Public Sale on Friday, the 17th day of July, 2009, at 10:00 o'clock in the forenoon at the Sheriff's Office located in the Courthouse, Borough of Gettysburg, Adams County, PA, the following Real Estate, viz.:

ALL that tract of land situate, lying and being in Liberty Township, Adams County, Pennsylvania, being Lot No. 81 in Section O, more particularly bounded and described as follows:

BEGINNING at a point in the center of Apache Trail at Lot No. 82; thence by said lot, North 25 degrees 27 minutes 06 seconds East, 225 feet to Lot No. 75; thence by said lot, South 64 degrees 32 minutes 54 seconds East, 100 feet to Lot No. 80; thence by said lot, South 25 degrees 27 minutes 06 seconds West, 225 feet to the point in the center of said Apache Trail; thence in said Apache Trail, North 64 degrees 32 minutes 54 seconds West, 100 feet to the place of BEGINNING.

The above description was taken from a plan of lots labeled 'Section O, Charnita, Inc.' dated October 1, 1968, prepared by Evans, Hagan & Holdefer, and recorded in the Office of the Recorder of Deeds of Adams County, Pennsylvania in Plat Book 1 at page 49.

BEING the same which Terry L. Stern and Rachel E. Stern, by her Attorney-in-Fact, Terry L. Stern, specially authorized by Power of Attorney recorded in Record Book 791 at page 52, husband and wife, by deed dated August 22, 2003 and recorded September 2, 2003 in the Office of the Recorder of Deeds of Adams County, Pennsylvania in Record Book 3277 at page 38, sold and conveyed unto Rodney Hutzell and Nicole Hutzell, husband and wife, the Grantors herein.

TITLE TO SAID PREMISES IS VESTED IN Rodney Hutzell, by Deed from Rodney Hutzell and Nicole Hutzell, dated 05/02/2007, recorded 05/07/2007 in Book 4828, Page 112.

Tax Parcel: (26) 0081

Premises Being: 225 North Apache Trail, Fairfield, PA 17320

SEIZED and taken into execution as the property of **Rodnay Hutzell a/k/a Rodney Gene Hutzell** and to be sold by me.

James W. Muller-Sheriff
Sheriff's Office, Gettysburg, PA

TO ALL PARTIES IN INTEREST AND CLAIMANTS: You are notified that a schedule of distribution will be filed by the Sheriff in his office on August 7, 2009, and distribution will be made in accordance

with said schedule, unless exceptions are filed thereto within 20 days after the filing thereof. Purchaser must settle for property on or before filing date.

ALL claims to property must be filed with Sheriff before sale.

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.

6/19, 26 & 7/2

SHERIFF'S SALE

IN PURSUANCE of a Writ of Execution, Judgment No. 09-S-46 issuing out of Court of Common Pleas Adams County, and to me directed, will be exposed to Public Sale on Friday, the 17th day of July, 2009, at 10:00 o'clock in the forenoon at the Sheriff's Office located in the Courthouse, Borough of Gettysburg, Adams County, PA, the following Real Estate, viz.:

ALL that tract of land situate in Liberty Township, Adams County, Pennsylvania, more particularly bounded and described as follows:

BEGINNING at a bolt on the Eastern edge of Legislative Route 01072 at the intersection of said Legislative Route 01072 and Township Road 317 commonly referred to as Liberty Hall Hill Road; thence by said Township Road 317 and through an iron pin located in said Township Road 317 located 250 feet from said beginning point South 65 degrees 23 minutes 40 seconds West 287.40 feet to an iron pin on the North wheel track; thence continuing along Township Road 317 South 43 degrees 58 minutes 20 seconds West 298.36 feet to an iron pin located in the centerline of said Township Road 317; thence by lands now or formerly of Douglas R. Piper North 26 degrees 6 minutes 55 seconds West 743.42 feet to a pipe at lands now or formerly of Douglas R. Piper; thence by said lands North 88 degrees 49 minutes 30 seconds East 270 feet to an iron pin at lands now or formerly of Douglas R. Piper; thence by said lands North 4 degrees 56 minutes 20 seconds West 216.68 feet to an iron pin located at lands now or formerly of Douglas R. Piper; thence by said lands North 88 degrees 46 minutes 10 seconds East 478.99 feet to a railroad spike in the center line of Legislative Route 01072; thence along the center line of Legislative Route 01072 South 8 degrees 40 minutes 10 seconds East 448.48 feet to a railroad spike in the center line of said Legislative Route 01072; thence continuing along the center line of said Legislative Route 01072 South 0 degrees 58 minutes 40 seconds West 121.50 feet to a bolt on the Eastern edge

of Legislative Route 01072 at the intersection of said legislative Route 01072 and Township Road 317 commonly referred to as Liberty Hall Hill Road the place of BEGINNING, CONTAINING 10.016 Acres.

TITLE TO SAID PREMISES IS VESTED IN Luther T. Ridge and Stacey L. Ridge, h/w, as tenants by the entirety, by Deed from Mary E. Waybright, nka, Mary E. Sneennger, a single woman, dated 06/09/2006, recorded 06/19/2006 in Book 4460, Page 232.

Tax Parcel: (25) D16-0013

Premises Being: 115 Liberty Hall Road, Fairfield, PA 17320-9229

SEIZED and taken into execution as the property of **Luther Ridge, Jr. & Stacey L. Ridge** and to be sold by me.

James W. Muller-Sheriff
Sheriff's Office, Gettysburg, PA

TO ALL PARTIES IN INTEREST AND CLAIMANTS: You are notified that a schedule of distribution will be filed by the Sheriff in his office on August 7, 2009, and distribution will be made in accordance with said schedule, unless exceptions are filed thereto within 20 days after the filing thereof. Purchaser must settle for property on or before filing date.

ALL claims to property must be filed with Sheriff before sale.

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.

6/19, 26 & 7/2

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 RUBY K. GARVICK, DEC'D**

Late of Oxford Township, Adams County, Pennsylvania

Russell E. Garvick, 1048 Keith Drive, Hanover, PA 17331

Attorney: Elinor Albright Rebert, Esq.,
515 Carlisle Street, Hanover, PA 17331

ESTATE OF ROBERT J. KAUFFMAN, DEC'D

Late of Butler Township, Adams County, Pennsylvania

Administrator: Esther M. Kauffman,
2781 Biglerville Road, Gettysburg, PA 17325

Attorney: Thomas E. Miller, Esq., Miller & Shultis, P.C., 249 York Street, Hanover, PA 17331

ESTATE OF PHYLLIS E. OVERLY, DEC'D

Late of Conewago Township, Adams County, Pennsylvania

Administrator: Robert D. Overly, 304 Diller Road, Hanover, PA 17331

Attorney: Elinor Albright Rebert, Esq.,
515 Carlisle Street, Hanover, PA 17331

SECOND PUBLICATION**ESTATE OF KENNETH W. HOOVER, DEC'D**

Late of the Borough of East Berlin, Adams County, Pennsylvania

Co-Executors: Thomas E. Hoover and Jane E. McCleary, c/o John M. Hamme, Esq., 1946 Carlisle Road, York, PA 17408

Attorney: John M. Hamme, Esq., 1946 Carlisle Road, York, PA 17408

ESTATE OF KAREN E. JUSTICE, DEC'D

Late of Highland Township, Adams County, Pennsylvania

Executor: Jerry W. Justice, 585 Knoxlyn-Ortanna Rd., Gettysburg, PA 17325

Attorney: Phillips & Phillips, 101 West Middle St., Gettysburg, PA 17325

ESTATE OF ANNA M. NINTLE, DEC'D

Late of Hamiltonban Township, Adams County, Pennsylvania

Executrix: Linda H. Clark, 255 Herr's Ridge Road, Gettysburg, PA 17325

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

ESTATE OF IRVIN H. STRALEY, DEC'D

Late of Mount Joy Township, Adams County, Pennsylvania

Executors: Mr. Steven A. Straley, P.O. Box 174, McKnightstown, PA 17343; Ms. Carol J. Straley Wiatrak, 501 Third Street, Hanover, PA 17331

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

THIRD PUBLICATION**ESTATE OF SUZANNE H. HARBACH, DEC'D**

Late of Straban Township, Adams County, Pennsylvania

Executor: Adams County National Bank, P.O. Box 4566, Gettysburg, PA 17325

Attorney: Robert E. Campbell, Esq., Campbell & White, P.C., 112 Baltimore Street, Suite 1, Gettysburg, PA 17325-2311

ESTATE OF MARY C. HEMLER, DEC'D

Late of Cumberland Township, Adams County, Pennsylvania

Executor: Ann H. Nance, 98 Table Rock Road, Gettysburg, PA 17325; L. Bernadette Leese, 226 Diller Road, Hanover, PA 17331

Attorney: Teeter, Teeter & Teeter, 108 W. Middle St., Gettysburg, PA 17325

ESTATE OF HELEN B. KLINE, DEC'D

Late of Huntington Township, Adams County, Pennsylvania

Co-Executors: Joan E. Ludwig & James W. Kline, c/o Duncan & Hartman, P.C., One Irvine Row, Carlisle, PA 17013

Attorney: William A. Duncan, Esq., Duncan & Hartman, P.C., One Irvine Row, Carlisle, PA 17013

ESTATE OF HARRY A. NAYLOR, JR., DEC'D

Late of Butler Township, Adams County, Pennsylvania

Executor: Chad Naylor, 2605 Coon Road, Aspers, PA 17304

Attorney: Clayton R. Wilcox, Esq., P.O. Box 176, Littlestown, PA 17340

ESTATE OF DORIS M. OYLER, DEC'D

Late of Oxford Township, Adams County, Pennsylvania

Executor: Linda O. Ackerman, 177 Longstreet Drive, Gettysburg, PA 17325

Attorney: Teeter, Teeter & Teeter, 108 W. Middle St., Gettysburg, PA 17325

ESTATE OF GLADYS M. SHEELY, DEC'D

Late of Cumberland Township, Adams County, Pennsylvania

Executrix: Gail M. Rhodes, 406 Allegheny Ave., Hanover, PA 17331

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

SHERIFF'S SALE

IN PURSUANCE of a Writ of Execution, Judgment No. 08-S-1434 issuing out of Court of Common Pleas Adams County, and to me directed, will be exposed to Public Sale on Friday, the 17th day of July, 2009, at 10:00 o'clock in the forenoon at the Sheriff's Office located in the Courthouse, Borough of Gettysburg, Adams County, PA, the following Real Estate, viz.:

ALL that tract of land situate, lying and being in Franklin Township, Adams County, Pennsylvania, bounded and described as follows:

BEGINNING at an existing iron pin at the western edge of a dirt lane on the northern boundary line of land now or formerly of Harry E. Neff; thence by said land of Harry E. Neff, North 54 degrees 09 minutes 00 seconds West, 439.61 feet to an existing bed rail at stones at corner of land now or formerly of James L. Riggeal; thence by said land of James L. Riggeal, South 87 degrees 06 minutes 40 seconds West, 173.30 feet to an existing stone at corner of land now or formerly of Charles P. Yager; thence by said land of Charles P. Yager, and by land now or formerly of Alex Kessel, North 37 degrees 57 minutes 00 seconds East, 258.72 feet to an iron pin at corner of other land now or formerly of Dorothy E. Pfeiffer; thence by said land of Dorothy E. Pfeiffer, and passing through a reference iron pin set back 30.00 feet from the next mentioned point, South 54 degrees 09 minutes 00 seconds East, 608.54 feet to an iron pin in aforesaid dirt lane; thence in and along said dirt lane, South 51 degrees 55 minutes 00 seconds West, 156.20 feet to an existing iron pin, the place of BEGINNING, CONTAINING 2.195 Acres.

BEING the same which William D. Mowery and Dorma Lee Mowery, husband and wife, by deed dated the 20th day of May, 1977, which deed is recorded in the office of the Recorder of Deeds of Adams County, Pennsylvania in Deed Book 331 page 112, conveyed unto Roger D. Sidwell and Jane C. Sidwell, husband and wife, the grantors herein.

TITLE TO SAID PREMISES IS VESTED IN Roger D. Sidwell, by Deed from Roger D. Sidwell and Jane C. Sidwell, h/w, dated 04/25/1995, recorded 05/02/1995 in Book 1024, Page 275.

Tax Parcel: (12) C10-0097B

Premises Being: 695 Bingman Road, Orrtanna, PA 17353

SEIZED and taken into execution as the property of **Rodger D. Sidwell** and to be sold by me.

James W. Muller-Sheriff
Sheriff's Office, Gettysburg, PA

TO ALL PARTIES IN INTEREST AND CLAIMANTS: You are notified that a

schedule of distribution will be filed by the Sheriff in his office on August 7, 2009, and distribution will be made in accordance with said schedule, unless exceptions are filed thereto within 20 days after the filing thereof. Purchaser must settle for property on or before filing date.

ALL claims to property must be filed with Sheriff before sale.

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.

6/19, 26 & 7/2

SHERIFF'S SALE

IN PURSUANCE of a Writ of Execution, Judgment No. 08-S-1100 issuing out of Court of Common Pleas Adams County, and to me directed, will be exposed to Public Sale on Friday, the 17th day of July, 2009, at 10:00 o'clock in the forenoon at the Sheriff's Office located in the Courthouse, Borough of Gettysburg, Adams County, PA, the following Real Estate, viz.:

ALL that certain piece, parcel or tract of land, together with the improvements thereon erected, situate, lying and being in Conewago Township, Adams County, Pennsylvania, being designated as Lot No. 25 on final plan of Allwood Manor, Phase IV, Section IA prepared by Group Hanover, Inc., designated as Project No. 892006, dated September 2, 1994, revised February 13, 1995 and March 24, 1995 and recorded in the Office of the Recorder of Deeds of Adams County, Pennsylvania in Plan Book 67, Page 95.

UNDER AND SUBJECT, NEVERTHELESS, to the covenants, conditions, notes, easements, rights-of-way, etc., as may be shown on the subdivision plan of Allwood Manor, Phase IV, Section 1A, as recorded in Adams County Plan Book 67, Page 95, including, but not limited to: (1) ten (10) feet wide drainage air utility easements along the sides and rear of all lots; (2) clear sight triangles are provided at all intersections wherein no structures, grade, or planting shall be higher than three (3) feet above the centerline of the Street; and (3) all drainage and/or utility easements must be kept free of any plants, trees, shrubbery, structures, fences, etc., and must be properly maintained and mowed by the owner.

UNDER AND SUBJECT, ALSO to the Declaration Creating and Establishing Allwood Manor Planned Community, Inc., dated February 27, 1997, recorded in Adams County Record Book 1335, Page 255, the Declaration Plan, and the By-Laws of Allwood Manor Planned Community, Inc., as thereafter amended in Record Books 1403, Page 200; 1557 Page 244; and 1621, Page 247.

UNDER AND SUBJECT to grants of mineral rights, rights of way, building and use restrictions, easements, covenants, and conditions as set forth in prior instruments of record.

BEING KNOWN AS: 15 Savoir Drive Hanover (Conewago Township), PA 17331

PROPERTY ID NO. : (08) 032-0015

TITLE TO SAID PREMISES IS VESTED IN Erik Slapp and Heidi Slapp, husband and wife by deed from Dorothy A. Taylor, unmarried dated 1/23/2007 recorded 1/26/2007 in deed book 4723 page 229.

SEIZED and taken into execution as the property of **Erik Slapp & Heidi Slapp** and to be sold by me.

James W. Muller-Sheriff
Sheriff's Office, Gettysburg, PA

TO ALL PARTIES IN INTEREST AND CLAIMANTS: You are notified that a schedule of distribution will be filed by the Sheriff in his office on August 7, 2009, and distribution will be made in accordance with said schedule, unless exceptions are filed thereto within 20 days after the filing thereof. Purchaser must settle for property on or before filing date.

ALL claims to property must be filed with Sheriff before sale.

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.

6/19, 26 & 7/2