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NORTHUMBERLAND COUNTY BAR ASSOCIATION

NOTICE – PRINTING DATE – FRIDAY

Advertisements must be received by NOON the preceding Wed.

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— : —

ALWAYS UP TO DATE

EXECUTORS' AND

ADMINISTRATORS' NOTICE

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

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

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

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

Pennsylvania, 17834, Attorney.
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In Re: Estate of Shirley F. Bowman, late of the City of Sunbury, Northumberland County, Pennsylvania, deceased. Carol A. Dreese, Executrix, c/o Kenneth G. Potter, Esq., RHP LAW GROUP, LLC, 1372 North Susquehanna Trail, Suite 130, Selingsgrove, Pennsylvania, 17870, Attorney. 26-28

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

In Re: Estate of Jacqueline F. Tharp, late of the Borough of Shamokin, Northumberland County, Pennsylvania, deceased. Brenda Delorso, 3882 State Route 61, Sunbury, Pennsylvania, 17801, and Michele Giefer, 150 Maricopa Circle, Enon, Ohio, 45323, Co-Executrices or Robert M. Cravitz, Esq., 503 North Market Street, Selingsgrove, Pennsylvania, 17870, Attorney. 28-30

In Re: Estate of Donald H. Fry, late of the Township of Lewis, Northumberland County, Pennsylvania, deceased. Ricky L. Fry, Executor, c/o R. Michael Kaar, Esq., DAVIS, DAVIS, & KAAR, P.O. Box 319, Milton, Pennsylvania, 17847, Attorney. 28-30

In Re: Estate of James A. Rovito, Jr., late of the Borough of Kulpmont, Northumberland County, Pennsylvania, deceased. Rosemarie E. Williams, HCR 67, Box 12 Wilburton, Pennsylvania, 17888 or James A. Rovito, 2713 Colonial Road, Harrisburg, Pennsylvania, 17112, Administrators or Makowski, Konopka & Marateck, 1750 Clinton Avenue, Coal Township, Pennsylvania, 17866, Attorney. 28-30

In Re: Estate of Leonard F. Broome, late of the Borough of Northumberland, Northumberland County, Pennsylvania, deceased. Karen Lee Vangilder, a/k/a Karen Lee Van Gilder, 300 Ivy Lane, Northumberland, Pennsylvania, 17857, Executrix or Antonio D. Michetti, Esq., DIEHL, DLUGE, MICHETTI & MICHETTI, 1070 Market Street, Sunbury, Pennsylvania, 17801, Attorney. 28-30

In Re: Estate of Robert H. Trow, late of the Borough of Northumberland, Northumberland County, Pennsylvania, deceased. Susan Pangburn, 114 South 15th Street, Lewisburg, Pennsylvania, 17837, Executrix. William R. Swinehart, Esq., WIEST, MUOLO, NOON, SWINEHART & BATHGATE, 240-246 Market Street, P.O. Box 791, Sunbury, Pennsylvania, 17801, Attorney. 28-30

Income and Net Profits Tax Rate Increase, and Notice of Intended New Tax Resolution

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

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

NOTICE

SHIKELLAMY SCHOOL DISTRICT

Notice of Public Hearing, Notice of Intended Referendum on Occupation Tax Elimination and Earned

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

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

Do you favor eliminating the occupation tax by increasing the rate of the Shikellamy School District earned income tax from .5% to a new School District maximum tax rate of 1.15%, and a maximum new to-

tal tax rate together with municipalities of 1.65%?

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

If a majority of the electors voting on the referendum question on November 7, 2017 vote "yes," the board of school directors thereafter in May or June 2018, will adopt a new Earned

Income Tax Resolution eliminating the occupation tax and increasing the earned income and net profits tax rate collected by the School District to 1.15% effective July 1, 2018.

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

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

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

idents will be 1.65%. A copy of the Enabling Act and the Regulations may be obtained from the Keystone Collections Group, 546 Wendel Road, Irwin, PA 15642. The full text of the proposed new Earned Income Tax Resolution implementing the increased tax rate is available for public inspection by any resident at the School District administrative offices at 200 Island Boulevard, Sunbury, PA 17801, Monday thru Thursday between the hours of 7:30 a.m. and 4:30 p.m. The proposed new Earned Income Tax Resolution may be amended before final adoption.

Bethanne L. Zeigler
Secretary

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NOTICE

NOTICE IS HEREBY GIVEN that a Certificate of Organization was filed on or about June 22, 2017, with the Department of State of the Commonwealth of Pennsylvania, at Harrisburg, Pennsylvania, for the purpose of obtaining a Certificate of Organization for a Domestic Limited Liability Company, organized under the Business Corporation Law of 1988, December 21, 1988 (P.L. 1444, No. 177), as amended, by the Limited Liability Company Law of 1994.

The name of the limited liability company is: **PHILLIPS PLUMBING, HEATING AND AIR CONDITIONING, LLC**
186 Shin Street
Milton PA 17847

The purpose for which the limited liability company was organized is: Plumbing, heating and air-conditioning business, and to otherwise engage in any and all business activities for which limited liability companies may be formed and organized.

ROBERT E. BENION, ESQ.
Attorney for Corporation
205 Broadway, PO Box 356
Milton PA 17847-0356
(570) 742-9677

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NOTICE

THE FOLLOWING ACCOUNTS AND/OR STATEMENTS OF PROPOSED DISTRIBUTION HAVE BEEN FILED IN THE OFFICE OF THE COURT OF COMMON PLEAS, ORPHANS' COURT DIVISION AND WILL BE PRESENTED TO THE ORPHANS' COURT AT 10:00 AM ON MONDAY JULY 24, 2017 FOR CONFIRMATION AND/OR APPROVAL UNLESS EXCEPTIONS ARE FILED BEFORE FRIDAY, JULY 21, 2017.

1. First and Final Account and Statement of Proposed Distribution, of Rosemary Pawelczyk, Administratrix, CTA Last Will & Testament of Frank Fauland, Jr, late of Northumberland Borough, deceased.
Filed: June 7, 2017

2. First and Final Account and Statement of Proposed Distribution, of David C. Styring, Executor for the Estate of Ethel C. Styring, late of Watsontown Borough, deceased.

Filed: June 8, 2017

3. First and Final Account and Statement of Proposed Distribution, of Barbara Nestor, Executrix for the Estate of Wanda K. Edelman AKA Wanda Edelman, late of Mount Carmel Borough, deceased.

Filed: June 9, 2017

Christina A. Mertz
Acting, Clerk of the Court of
Common Pleas Orphans' Court
Division
Sunbury, PA 17801
June 21, 2017 28-29

**SHERIFF'S SALE
of REAL ESTATE**

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

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

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

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

Property of Ralph H. Goodison, III, known as 2133 Spruce Road, Sunbury, PA 17801, Improvements Thereon: a dwelling house, Tax Parcel 044-00-048-066F, upon a Judgment at CV-16-2210, U.S. Bank National Association, as Trustee for the Pennsylvania Housing Finance Agency vs. Ralph H. Goodison, III, in the amount of \$110,674.55 plus interest,

costs, & fees. Purcell, Krug & Haller.

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

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

Property of Frank Lawski, t/d/ b/a IMAC (Industrial Maintenance and Construction), Kessler D A Construction Co., Inc. and John Doe, known as 163 Virginia Lane, Kulpmont, PA 17834 and 1800 Virginia Lane, Kulpmont, PA 17834, Improvements Thereon: a single residential dwelling and any improvements thereon, Tax Parcels 008-03-069-056 and 008-03-069-057, upon a Judgment at CV-15-764, Thomas P. Yagodzinski vs. Frank Lawski, et al., in the amount of \$116,200.09 plus interest,

costs, & fees. Schlesinger & Kerstetter, LLP.

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

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

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

All parties in interest and claimants are hereby notified that schedules of distribution will be filed by the Sheriff, in his office, not later than thirty

(30) days after sale and distribution will be made in accordance with the schedules unless exceptions are filed thereto within ten (10) days after the filing of the schedules.

SO ANSWERS, ROBERT J.
WOLFE, SHERIFF OF NOR-
THUMBERLAND COUNTY