

# Lebanon County Legal Journal

The official legal periodical for Lebanon County  
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## *Public Notices*

**DECEDENTS' ESTATES  
NOTICE OF NAME CHANGE**

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## *Opinion*

**Melissa Ann Lighty vs. Dennis Emerson Kell No. 2016-01342**

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## **DECEDENTS' ESTATES**

**NOTICE IS HEREBY GIVEN** that Letters Testamentary or of Administration have been granted in the following estates. All persons indebted to the said estate are required to make payment, and those having claims or demands to present the same without delay to the administrators or executors named.

### **FIRST PUBLICATION**

**ESTATE OF MARJORIE J. BEARD** a/k/a MARJORIE H. BEARD, late of the City of Lebanon, Lebanon County, PA, deceased. Letters Testamentary have been granted to the undersigned Executor.

Lori A. Wert, Executor  
c/o Reilly Wolfson Law Office  
1601 Cornwall Road  
Lebanon, PA 17042

**ESTATE OF JAMES P. O'CONNELL** a/k/a James Patrick O'Connell, late of Palmyra, Lebanon County, PA, deceased. Letters Testamentary have been granted to the undersigned Personal Representative.

Joseph P. O'Connell, Personal Representative  
c/o Megan C. Huff, Esq.  
Nestico Druby, P.C.  
1135 East Chocolate Ave.  
Suite 300  
Hershey PA 17033

**ESTATE OF JAMES A. NOTTAGE**, late of Bethel Township, Lebanon County, PA, deceased. Letters Testamentary have been granted to the undersigned Executor.

Kellie E. Nottage, Executor  
c/o Reilly Wolfson Law Office  
1601 Cornwall Road  
Lebanon, PA 17042

**ESTATE OF CLYDE R. ROSE** a/k/a Clyde Robert Rose, late of North Lebanon Township, Lebanon County, PA, deceased. Letters Testamentary have been granted to the undersigned Executor.

Phillip H. Rose, Executor  
John E. Feather, Jr., Esq.  
Feather and Feather P.C.  
22 West Main Street  
Annville PA 17003  
Attorney

**ESTATE OF MABEL SIEGFRIED**, late of Myerstown, Lebanon County, PA, deceased. Letters Testamentary have been granted to the undersigned Executor.

John A. Siegfried, Executor  
c/o Bellomo & Associates, LLC  
3198 East Market Street  
York PA 17402

Irene N. Sartalis, Esq.

## **SECOND PUBLICATION**

### **ESTATE OF ROSE MARIE BARRY**

a/k/a Rose Marie Barry, late of Swatara Township, Lebanon County, Pennsylvania, deceased. Letters Testamentary have been granted to the undersigned Executrix.

Kathleen B. Kulbitsky, Executrix  
1876 Kenbrook Road  
Lebanon, PA 17046

Edward J. Coyle., Esquire  
Buzgon Davis Law Offices  
P.O. Box 49  
525 South Eighth Street  
Lebanon, PA 17042

### **ESTATE OF JOHN F. EGGERT,**

late of Swatara Township, Lebanon County, Pennsylvania, deceased. Letters Testamentary have been granted to the undersigned Co-Executrices.

Elizabeth Barry, Co-Executrix  
Christine Henning, Co-Executrix  
Kevin M. Richards, Esquire  
P.O. Box 1140  
Lebanon, PA 17042-1140

### **ESTATE OF FRANCES H. FISHER,**

late of Cornwall Borough, Lebanon County, Pennsylvania, deceased, Letters Testamentary have been granted to the undersigned Executrix.

Susan F. Fisher, Executrix  
Kevin M. Richards, Esquire  
P.O. Box 1140  
Lebanon, PA 17042-1140

### **ESTATE OF SAMUEL A. GINGRICH,**

late of North Londonderry Township, Lebanon County, Pennsylvania, deceased. Letters Testamentary have been granted to the undersigned Co-Executors.

Timothy D. Gingrich & Robert S. Gingrich,  
Co-Executors  
c/o Gerald J. Brinser  
P. O. Box 323  
Palmyra, PA 17078  
Attorney

### **ESTATE OF BETTY J. WERT,**

late of South Londonderry Township, Lebanon County, Pennsylvania, deceased. Letters Testamentary have been granted to the undersigned Executrix.

Deborah Varner, Executrix  
c/o Gerald J. Brinser  
P. O. Box 323  
Palmyra, PA 17078  
Attorney

### **THIRD PUBLICATION**

**ESTATE OF MARCUS W. GAINER**, late of the County of Lebanon and Commonwealth of Pennsylvania, deceased. Letters Testamentary have been granted to the undersigned Executor.

Steven M. Gainer, Executor  
816 Sheridan Drive  
Sault Sainte Marie MI 49783

Daryl J. Gerber, Esq.  
The Law Office of Daryl J. Gerber  
46 E. Main Street  
Palmyra PA 17078

**ESTATE OF ALLEN G. LIGHT**, late of Lebanon City, Lebanon County, Pennsylvania, deceased. Letters Testamentary have been granted to the undersigned Executrices.

Anna Sullivan, Co-Executrix  
Joan Hirons, Co-Executrix  
c/o Weiss Burkett  
802 Walnut Street  
Lebanon, PA 17042

Samuel G. Weiss, Jr., Esquire  
Attorney

**ESTATE OF DONALD E. SCHLEGEL, SR.**, late of the City of Lebanon, Lebanon County, Pennsylvania, deceased. Letters Testamentary have been granted to the undersigned Executor.

Donald E. Schlegel, Jr., Executor  
Kevin M. Richards, Esquire  
P.O. Box 1140  
Lebanon, PA 17042-1140

### **NOTICE OF NAME CHANGE**

**NOTICE IS HEREBY GIVEN** that a Petition has been filed in the Court of Common Pleas of Lebanon County, Pennsylvania, seeking to change the name of Brian Ronald Morin to Sarah Grace Morin. A hearing on the Petition will be held on January 3, 2019, at 1:30 p.m. in Courtroom No. 3 of the Lebanon County Municipal Building, 400 South Eighth Street, Lebanon, PA 17042, at which time any persons interested may attend and show cause, if any, why the Petition should not be granted.

John H. Whitmoyer, Esquire  
HENRY & BEAVER LLP  
937 Willow Street  
P.O. Box 1140  
Lebanon, PA 17042-1140  
(717) 274-3644  
Attorney for Petitioner



**MELISSA ANN LIGHTY VS. DENNIS EMERSON KELL  
NO. 2016-01342**

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*Civil Action-Equity-Partition-Cohabiting Couple- Division of Jointly Owned Property-Tenants in Common-Credits*

The parties, who lived together as a romantic couple for approximately five (5) years, commenced an action in equity seeking partition of jointly owned property and credit for monies expended during the time they lived together.

1. The protections afforded to married couples are not applicable to unmarried couples.
2. The existence of a cohabitation arrangement does not provide one (1) cohabitant with an automatic interest in property acquired by the other cohabitant.
3. A presumption exists that any services provided by one (1) cohabitant to another are gratuitous, thus rendering it very difficult for one (1) member of the couple to recover credit or restitution for those services.
4. Failing an agreement of the parties, joint property of unmarried cohabitants generally is considered to be owned as tenants in common.
5. A proceeding in partition is the mechanism in which to divide a tenancy in common.
6. The process for partition of real property is governed by the Rules of Civil Procedure.
7. Receipt by each co-owner of the proportional value of jointly-owned property to which he or she is entitled is important in a partition action.
8. The parties contributed equally to the acquisition of property where Defendant paid Plaintiff \$350.00 per week even though Plaintiff was the party who wrote checks to pay for contested assets such that each party is entitled to fifty percent (50%) of the value the contested assets.
9. Neither party is entitled to requested credits for monies expended during the time that they lived together in a partition action, as any unequal contribution is considered to be gratuitous.

L.C.C.C.P. No. 2016-01342, Opinion by Bradford H. Charles, Judge, April 19, 2018.

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NO. 2016-01342**

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**IN THE COURT OF COMMON PLEAS OF LEBANON COUNTY**

**PENNSYLVANIA**

**CIVIL ACTION NO. 2016-01342**

MELISSA ANN LIGHTY, Plaintiff

v.

DENNIS EMERSON KELL, Defendant

**ORDER OF COURT**

AND NOW, this 19th day of April, 2018, upon consideration of the parties' Post-Trial Briefs with regard to disposition of property, the Order of this Court shall be as follows:

1. The Court declares the following items to be jointly owned by the parties as a tenancy in common and thus subject to Partition:

- (1) A Prowler Camper;
- (2) A time-share with Travel Resorts of Gettysburg;
- (3) A Mini Cooper automobile; and
- (4) A trailer designed to transport motorcycles.

2. To the extent that either party desires "credits" or equitable restitution with respect to any of the disputed items, those claims are denied.

3. The parties shall jointly and equally share the value of the contested items. To accomplish this, the Court directs as follows:

(1) Within forty-five (45) days from today's date, the parties are to agree upon a value for each of the disputed items. Failing an agreement, counsel are to select an appraiser(s) to determine a present value of each of the items in dispute. If the parties are not able to agree on an appraiser(s), a Motion can be filed and the Court will appoint one.

(2) When the appraisals for all items are completed, both parties shall be afforded thirty (30) days to decide whether he/she wishes to retain any of the items in dispute.

(3) If both parties desire to possess an item, it shall be sold at the price designated by the

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appraisal and the proceeds shall be divided equally.

(4) If neither party wishes an item, it is to be sold at the price designated by the appraisal and the proceeds are to be divided equally.

(5) If one party desires an item, that party shall pay to the other a sum representing fifty percent (50%) of the appraised value of the item he/she wishes to retain.

4. Both parties shall sign all documents necessary to effectuate any of the appraisals, sales or other transfers of items as outlined above.

BY THE COURT:

BRADFORD H. CHARLES, J.

APPEARANCES:

Wiley P. Parker, Esquire  
Anthony T. McBeth, Esquire

For Melissa Ann Lighty  
For Dennis Emerson Kell

**Opinion, Charles, J., April 19, 2018**

Romantic cohabitation has become a common relational arrangement. However, the legal differences between marriage and romantic cohabitation remain as wide as the Grand Canyon. Volumes of statutes and legal precedent exist to govern how the financial partnership of spouses must be unwound. Relatively little legal precedent exists with respect to how the financial entanglements of a cohabitating but unmarried couple should be separated. This case involves a couple that lived together for roughly five years. During their time of cohabitation, the couple acquired assets and paid expenses together. Today, we are required to decide how these financial entanglements should be separated.

**I. FACTS**

On February 15, 2018, this Court conducted a Bench Trial between Melissa Ann Lighty (hereafter MELISSA) and Dennis Emerson Kell (hereafter DENNIS). We learned that MELISSA and DENNIS began cohabitating as a romantic couple in July of 2011.



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They eventually separated in February of 2016.

On September 8, 2016, MELISSA filed a Complaint in Equity Seeking Partition of Property. Her complaint focused upon a 2007 Mini Cooper vehicle, a 2004 Prowler camper, and a deluxe time share at Tribal Resorts of Gettysburg. All of these items were alleged to have been acquired jointly during the parties' period of cohabitation. In addition, MELISSA sought credits for monies she expended during the time of cohabitation.

We conducted a Bench Trial regarding the Complaint Seeking Partition on February 15, 2018. Following that Bench Trial, we issued Findings of Fact that were designed to communicate our factual and credibility findings to the parties in hopes that said findings would prompt an amicable resolution of this dispute. In their entirety, the Findings of Fact we issued following the Bench Trial were as follows:

1. Melissa Lighty (hereafter MELISSA) and Dennis Kell (hereafter DENNIS) began cohabitating as a romantic couple in July of 2011. DENNIS and MELISSA eventually separated in February of 2016.
2. DENNIS and MELISSA lived together as a couple at a home in Palmyra that was owned by MELISSA. In no point in time did MELISSA ever place DENNIS' name on the deed of said home.
3. During the period of their cohabitation, DENNIS and MELISSA shared responsibilities relating to their residence. Both MELISSA and DENNIS performed household chores needed to maintain the property.
4. At all times during their co-habitation, MELISSA and DENNIS both enjoyed income that was roughly equivalent. For a time, both DENNIS and MELISSA worked as drivers for UPS. Later during their relationship, MELISSA received unemployment compensation, private disability payments and Social Security disability payments. Neither MELISSA nor DENNIS was totally financially dependent upon the other during the course of their relationship.
5. Beginning on the date of their cohabitation, DENNIS paid to MELISSA the sum of \$350.00 per week. This amount was more than sufficient to pay the mortgage, taxes and insurance on the residence of approximately \$760.00 per month.
6. At times, DENNIS would also pay for items jointly needed by the couple and at times DENNIS would pay expenses jointly incurred by the couple. However, the overwhelming

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majority of funds provided by DENNIS to MELISSA were encompassed in his \$350.00 per week payment.

7. Until the very end of their period of cohabitation, DENNIS and MELISSA shared their respective assets, living responsibilities and lives with one another in a manner that was equitable to both MELISSA and DENNIS.

8. Shortly after MELISSA and DENNIS began to cohabit, the couple discussed the purchase of a camper to replace one that DENNIS possessed with his former wife. DENNIS and MELISSA agreed to purchase a 2004 Prowler Regal camper from Grumbine's RV Center in return for payment of \$19,995.00. To acquire this camper, DENNIS traded in a 2007 Sierra camper that he had acquired in the divorce from his first wife. The parties were afforded a trade-in allowance of \$20,151.50 for the Sierra camper that DENNIS traded in for the Prowler.

9. At the time that the Sierra camper was traded to Grumbine's RV Center, a lien existed on it. MELISSA paid \$19,989.70 to satisfy this lien. This amount was obtained by MELISSA from a line of credit that she possessed with Metro Bank.

10. During the course of their relationship, the parties decided to obtain a lot at a camp ground that they could regularly visit with the Prowler camper. They agreed to purchase a time-share with Travel Resorts of Gettysburg LLC. The parties paid \$5,394.00 for this time-share.

11. MELISSA charged the time-share amount on a Capital One credit card that was in her name.

12. In June of 2015, the parties decided to purchase a 2007 Mini Cooper automobile that was located by DENNIS online. On June 6, 2015, MELISSA entered into an agreement with Mark Erway and Diana Rynders of Perkiomenville, PA. Neither MELISSA nor DENNIS were acquainted with Mr Erway and Ms. Rynders and the purchase of the vehicle was a completely arms-length transaction.

13. A bill of sale was completed on June 6, 2015 revealing purchase price consideration for the vehicle of \$2,500.00. Both MELISSA and DENNIS signed the bill of sale reflecting said purchase price.

14. MELISSA testified that the purchase price for the Mini Cooper was actually \$7,800.00. She stated that the parties fraudulently declared a lesser amount in order to avoid taxes. In

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support of her testimony, MELISSA presented a bank statement from Metro Bank revealing that \$7,800.00 was debited to the line of credit account on June 8, 2015.

15. We find that the Mini Cooper vehicle was purchased by DENNIS and MELISSA on June 6, 2015 in return for payment of \$2,500.00 in cash. We reach this conclusion for multiple reasons, including the following:

(a) The transaction regarding the Mini Cooper was an arms-length transaction between a buyer and a seller who had no prior relationship with one another. Fraudulently falsifying documents is more difficult in an arm-length transaction than it is in a transaction between people who know one another.

(b) MELISSA signed the bill of sale reflecting the purchase price of \$2,500.00. By signing that document, MELISSA is estopped from asserting an amount inconsistent with the price set forth in the signed documents.

(c) The date of the bill of sale was June 6, 2015. A notary in Montgomery County verified this date. The so-called supporting documentation presented by MELISSA in support of her testimony that \$7,500.00 exchanged hands reflects a cash advance on June 8, 2015. This cash advance was taken out two days after the Mini Cooper vehicle was purchased.

(d) As it relates to the issue of the Mini Cooper vehicle, we find the testimony of DENNIS about work he performed to repair the engine to be credible. Said testimony explains why the Mini Cooper vehicle would have been purchased for less than Blue Book value.

16. In April of 2014, the parties purchased a trailer designed to transport motorcycles. This trailer was purchased for \$5,395.00. MELISSA paid for the trailer using an advance from her Metro bank line of credit. The trailer was then placed into DENNIS' name.

17. Based upon the totality of evidence presented, we conclude that neither the Prowler camper, the time-share purchase, the Mini Cooper purchase nor the trailer purchase represented gifts from one party to another. We conclude that all of the purchases outlined above were joint purchases by MELISSA and DENNIS that were designed to benefit both DENNIS and MELISSA.

18. Although MELISSA was primarily responsible for paying her Metro bank line of credit and her Capital One credit card obligation, she had available to her funds that were paid on a weekly basis by DENNIS. These payments by DENNIS of \$350.00 per week

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totaled in excess of \$18,000.00 per year. This amount far exceeded the amount needed by MELISSA to pay the mortgage, taxes and insurance on the parties' joint residence. We therefore conclude that DENNIS contributed indirectly to the repayment of the Metro Bank line of credit and the Capital One credit card amount.

19. When DENNIS and MELISSA separated in 2016, DENNIS left the residence in Palmyra owned by MELISSA. At a date and time that was mutually agreed upon by the parties, DENNIS returned to the Palmyra residence in order to retrieve furniture and personal belongings.

20. Following the retrieval of clothing and personal belongings, DENNIS submitted a list of items that he alleged were missing. Those items included a bedroom suite, Harley-Davidson memorabilia, tools, a tool box, vehicle equipment, and two television sets.

21. After the purchase of the camper, MELISSA acquired generators for use with the camper. Those generators were placed inside the camper. At some point following the parties' separation, the location of the generators became unknown.

22. Other individuals could have testified and corroborated DENNIS' claim about the missing items. These other individuals were friends of DENNIS. DENNIS failed to present these individuals as witnesses. We find the omission of corroborating testimony about the personal property items to be glaring.

23. Whenever a couple co-mingles their lives together, the co-mingling of personal property also occurs. Inevitably some of these items of personal property that are brought into a relationship are lost or need to be replaced. It is impossible for participants of any long-term relationship to retrieve all of the items he/she brought into the relationship when it ends.

24. We conclude that the parties endeavored to equitably divide their personal property after separation occurred. In terms of personal property, we conclude that nothing of substance belonging to DENNIS remains with MELISSA and nothing of substance belonging to MELISSA remains with DENNIS.

Unfortunately, MELISSA and DENNIS were not able to amicably resolve their dispute following receipt of our Findings of Fact. Instead, both MELISSA and DENNIS filed post-trial briefs setting forth their positions as to what should occur. We issue this Opinion in order to resolve the parties' dispute.

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## II. DISCUSSION

### A. The Nature of Unmarried Cohabitation

One widely-cited legal commentator has bluntly declared that “Pennsylvania favors marriages over non-marital relationships, and our pro-marriage society tends, whenever possible, to disadvantage unmarried cohabitants.” 17 West’s Pennsylvania Practice, Family Law § 6:1 (7 Ed. 2017). Because of this dynamic, the protections afforded to married litigants by the Divorce Code are not applicable to unmarried cohabitants. *Banco v. Malanecki*, 435 A.2d 194 (Pa.Super. 1981). Specifically, the existence of a cohabitation arrangement does not provide one cohabitant with an automatic interest in property accumulated by the other cohabitant. See, e.g. 24 A Standard Pennsylvania Practice 2d § 126:512.<sup>1</sup> Moreover, a presumption exists that any services provided by one cohabitant to another are gratuitous, thus rendering it very difficult for one member of the couple to recover credits or restitution for those services. See, *Mitchell v. Moore*, 729 A.2d 1200 (Pa.Super. 1999).

When cohabitating couples separate, the property accumulated by them can be divided by agreement. Failing an agreement, joint property of unmarried cohabitants is generally considered to be owned via a tenancy in common. See, e.g. *Pennsylvania Bank & Trust Co. v. Thompson*, 247 A.2d 771 (Pa. 1968); *Maxwell v. Saylor*, 58 A.2d 355 (Pa. 1948); *Sturm v. Sawyer*, 2 Pa. Super. 254 (1896). The vehicle to divide a tenancy in common is a Partition proceeding. *DeLoatch v. Murphy*, 535 A.2d 146 (Pa.Super. 1987). A noted legal commentator stated with respect to the purpose of Partition:

“The purpose of a Partition Action is to allow joint owners of property, who no longer desire to own that particular property, to divest themselves of ownership for fair compensation.” 23 Standard Pennsylvania Practice 2d § 122:1; *Beall v. Hare*, 174 A.2d 847 (Pa. 1961)

The right of Partition is premised upon fairness: No common owner of property should be able to deprive a co-tenant of the benefits of ownership. Thus, it has been recognized literally for over a century that the right to obtain Partition is a by-product of ownership. See, *Byers v. Byers*, 183 Pa. 509, 38 A. 1027 (1898).

The general rules regarding Partition are antiquated and founded upon the tenets

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<sup>1</sup> Because of the number of cohabitating couples, some legal scholars have proffered a suggestion that a “new legal status” be created for such couples. See, e.g. Property as Supporting Rights of Unmarried Cohabitants: A Proposal for Creating a New Legal Status, 44 Louisiana Law Review 1677 (July 1984). Thus far, most states, including Pennsylvania, have resisted such efforts.



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of Pennsylvania Common Law. A relatively recent case has summarized Pennsylvania Partition Law as follows:

“Partition of real property is governed by the Rules of Civil Procedure. See, Pa.R.C.P. 1551... ‘Partition is a possessory action; its purpose and effect being to give to each of a number of joint owners the possession [to which] he is entitled...of his share in severalty. It is an adversary action and its proceedings are compulsory. The rule is that the Right to Partition is an incident of a tenancy in common, and an absolute right.’ *Bernstein v. Sherman*, 902 A.2d 1276, 1278 (Pa.Super. 2006) (Citations omitted).

In a Partition Action, property can be divided in several ways. When division can be accomplished “without prejudice to or spoiling the whole”, it can be divided in kind and in proportion to the value of the interest of the parties. Pa.R.C.P. 1560(a). The rules also provide for sale of property, which can be confined to the parties themselves (Pa.R.C.P. 1566) or can be expanded to include third persons. (Pa.R.C.P. 1562). What is important is that each co-owner receive the proportional value of the jointly-owned property to which he/she is entitled. See *Bernstein v. Sherman*, *supra*.

In this case, the parties are fighting over four items of property. Those items of property are:

- (1) A Prowler Camper;
- (2) A time-share with Travel Resorts of Gettysburg;
- (3) A Mini Cooper automobile; and
- (4) A trailer designed to transport motorcycles.

Based upon the Findings of Fact outlined above, we conclude that both parties are equal fifty percent tenants in common with respect to each of the items of property outlined above. Thus, one-half of the value of all of the above assets belongs to MELISSA and one-half of the value belongs to DENNIS.

To the extent that both parties have requested “credits” or other accommodation based upon a purported difference in how each contributed to acquiring the assets, we reject such arguments. Partition of property between romantic cohabitants is not akin to equitable distribution in divorce. In the latter situation, a multitude of equitable factors can be considered in assessing how and in what percentage assets are to be divided. Partition of a tenancy in common does not permit such an analysis.

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Even if we were to have found that either DENNIS or MELISSA contributed more than his/her fair share to acquire a particular asset, we would be required to find that the unequal contribution was “gratuitous” as defined in *Mitchell v. Moore*, supra. However, under the Facts of this case, we determined that both parties contributed fairly to their financial consociation. While MELISSA may have been primarily responsible for writing checks to pay for the contested assets, we cannot ignore the fact that DENNIS paid MELISSA \$350.00 per week. This totaled \$18,000.00 per year and represented monies that were available for MELISSA to pay the amounts she expended for the contested assets.

In the opinion of this Court, MELISSA and DENNIS were financial as well as romantic partners. We believe that the arrangement they made between themselves was an equitable one. Nothing offends us about the notion that both MELISSA and DENNIS should equally share in the value of the four items at issue in this case.

Having concluded that MELISSA and DENNIS should jointly and equally share the value of the contested items, we are left to determine how that should be accomplished. Our decision in this regard will be as follows:

- (1) Within forty-five (45) days from today’s date, the parties are to agree upon a value for the disputed items. Failing an agreement, counsel are to hire an appraiser(s) to determine a present value of each of the items in dispute. If the parties are not able to agree on an appraiser(s), a Motion can be filed and the Court will appoint one.
- (2) When the appraisals for all items are completed, both parties shall be afforded thirty (30) days to decide whether he/she wishes to retain any of the items in dispute.
- (3) If both parties desire to possess an item, it shall be sold at the price designated by the appraisal and the proceeds shall be divided equally.
- (4) If neither party wishes an item, it is to be sold at the price designated by the appraisal and the proceeds are to be divided equally.
- (5) If one party desires an item, that party shall pay to the other a sum representing fifty percent (50%) of the appraised value of the item he/she wishes to retain.
- (6) Both parties shall sign all documents necessary to effectuate any of the appraisals, sales or other transfers of items as outlined above.

An Order to effectuate the above will be entered today’s date.