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Jefferson County Legal Journal

The Official Legal Journal of the Courts of Jefferson County, PA

JEFFERSON COUNTY LEGAL JOURNAL

c/o Editor

395 Main Street, Suite A, Brookville, PA 15825 Owned and Published Weekly by the Jefferson County Bar Association

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ESTATE NOTICE

Notice is hereby given that in the estate of the decedent set forth below the Register of Wills has granted letter testamentary or of administration to the person(s) named. All persons owing said estate are requested to make payment and those having claims or demands against said estate are requested to make such claims, properly authenticated and without delay, to the executor(s) or administrator(s) or their attorney named below.

FIRST PUBLICATION

MOHNEY, DOROTHY M. aka DOROTHY E.

MOHNEY, dec'd.

Late of Punxsutawney Borough EXECUTOR: DAVID A. SMITH ATTORNEY: NICHOLAS F. **LORENZO**

410 West Mahoning Street Punxsutawney, PA 15767

HINKLE, BETTY JANE aka BETTY J.

HINKLE, dec'd.

Late of Punxsutawney Borough EXECUTRIX: JANE CAPPELLA ATTORNEY: NICHOLAS GIANVITO P.O. Box 574

314 Rear West Mahoning Street Punxsutawney Borough

SHAUM, EDNA R. aka EDNA L. SHAUM, dec'd.

Late of Oliver Township EXECUTRIX: BARBARA M. DIXON

ATTORNEY: JOSEPH M. **ELLERMEYER**

379 Main Street

Brookville, PA 15825

SECOND PUBLICATION

LANDER, LEONARD WINIFRED, dec'd.

Late of Brookville Borough ADMINISTRATRIX: MADELINE **SOWERS** ATTORNEY: AL LANDER P.O. Box 667 Clarion, PA 16214

GREATHOUSE, ELIZABETH R., dec'd.

Late of Warsaw Township EXECUTOR: HAROLD R. **GREATHOUSE** ATTORNEY: DAVID P. KING P.O. Box 1016 23 Beaver Drive DuBois, PA 15801

SPRANKLE, JAMES L., dec'd.

Late of Young Township EXECUTRIX: PATTY L.

CUNNINGHAM

ATTORNEY: DAVID L. YOUNG 306 West Mahoning Street

Punxsutawney, PA 15767 THIRD PUBLICATION

BURKETT, LEONARD W., dec'd.

Late of Punxsutawney Borough EXECUTRIX: CONNIE M.

HOWARD

ATTORNEY: AMY J. MORRIS

Professional Building 200 South Findley Street Punxsutawney, PA 15767

SEGER, BERNICE E. aka BERNICE ELAINE

SEGER, dec'd.

Late of Bell Township

ADMINISTRATRIX: LISA A. SEGER

ATTORNEY: JEFFREY LUNDY 219 East Union Street

Punxsutawney, PA 15767

KNAPP, MARY L., dec'd.

Late of Eldred Township

EXECUTOR: RONALD L. KNAPP

ATTORNEY: JOSEPH H.

ELLERMEYER 379 Main Street

Brookville, PA 15825

SHICK, RANDI L., dec'd.

Late of Brookville Borough

CO-EXECUTORS: ARIZONA APRIL

ALBERG aka BUNCE & BRYAN

LEE SMOLINSKY

ATTORNEY: SHARON SMITH

197 Main Street

Brookville, PA 15825

PEARCE, L. IRENE aka IRENE PEARCE,

dec'd

Late of Bell Township EXECUTRIX: MARY LOU

BURKETT

ATTORNEY: NICHOLAS F.

LORENZO

410 West Mahoning Street

Punxsutawney, PA 15767

NOTICE OF SHERIFF'S SALE OF REAL PROPERTY

The undersigned, Sheriff of the County of Jefferson, Commonwealth of Pennsylvania, hereby gives Notice that he will on

FRIDAY, JULY 11, 2014 at 10:00 o'clock A.M.

in the office of the said Sheriff in the Court House, Brookville, Pennsylvania, sell The property situate in WASHINGTON TOWNSHIP, Jefferson County, Pennsylvania and being known as 181 Rockdale Road, Falls Creek, PA 15840.

Improvements Thereon: RESIDENTIAL DWELLING.

Said real property is located on Jefferson County Assessment Maps as

No. 39-308-0151-A.

The sale of the above described real property is to be held on the judgment entered in the Court of Common Pleas of Jefferson County, Pennsylvania by Flagstar Bank, FSB against Brandy J. Schmitz at No. 923 C.D. 2012.

All parties in interest and claimants are further notified that a Schedule of Proposed Distribution will be filed by the Sheriff by July 21, 2014 and that said distribution will be made in accordance with said Schedule unless exceptions are filed thereto within ten (10) days thereafter.

All bids must be paid in full when the property is stricken down.

If all conditions of the sale are not met within one (1) hour of sale the property at the conclusion of the hour will again be put up and sold at the expense and risk of the person to whom first sold.

Carl J. Gotwald, Sr., Sheriff County of Jefferson Commonwealth of Pennsylvania 3t's: June 19, 26, July 3

NOTICE OF SHERIFF'S SALE OF REAL PROPERTY

The undersigned, Sheriff of the County of Jefferson, Commonwealth of Pennsylvania, hereby gives Notice that he will on

FRIDAY, JULY 11, 2014 at 10:30 o'clock A.M.

in the office of the said Sheriff in the Court House, Brookville, Pennsylvania, sell The property situate in ELDRED TOWNSHIP, Jefferson County, Pennsylvania and being known as 8408 Route 949, Sigel, PA 15860.

Improvements Thereon: RESIDENTIAL DWELLING.

Said real property is located on Jefferson County Assessment Maps as

No. 09-001-0102.

The sale of the above described real property is to be held on the judgment entered in the Court of Common Pleas of Jefferson County, Pennsylvania by HSBC Bank, USA, N.A. against Amber C. Rossey a/k/a Amber C. Oleary and Michael R. Rossey at No. 791 C.D. 2013.

All parties in interest and claimants are further notified that a Schedule of Proposed Distribution will be filed by the Sheriff by July 21, 2014 and that said distribution will be made in accordance with said Schedule unless exceptions are filed thereto within ten (10) days thereafter.

All bids must be paid in full when the property is stricken down.

If all conditions of the sale are not met within one (1) hour of sale the property at the conclusion of the hour will again be put up and sold at the expense and risk of the person to whom first sold.

Carl J. Gotwald, Sr., Sheriff County of Jefferson Commonwealth of Pennsylvania 3t's: June 19, 26, July 3

NOTICE OF SHERIFF'S SALE OF REAL PROPERTY

The undersigned, Sheriff of the County of Jefferson, Commonwealth of Pennsylvania, hereby gives Notice that he will on

FRIDAY, JULY 11, 2014 at 11:00 o'clock A.M.

in the office of the said Sheriff in the Court House, Brookville, Pennsylvania, sell ALL that certain tract of land situated in PINECREEK TOWNSHIP, Jefferson County, Pennsylvania, bounded and described as follows:

BEGINNING at the center of Little Mill Creek, the Southwest corner of the land hereby described and on the line of land now or formerly of said Rebecca Milliron; thence running North along lands now or formerly of Rebecca Milliron to the corner of said land now or formerly of Rebecca Milliron and lands now or formerly of Frank Demotte; thence along lands now or formerly of the said Frank Demotte to a post on the line of lands now or formerly of J.R. McConnell; thence East along the line of lands now or formerly of Henry Milliron and Harry Milliron at a pine stump; thence North along lands now or formerly of Henry Milliron and Harry Milliron to land now or formerly of the said Mrs. William Kirkman; thence East along said land now or formerly of the said Mrs. William Kirkman to the Township of Rose to the corner on the line of lands now or formerly of A.D. Deemer and land of D.W. Enterline; thence along land now or formerly of said D.W. Enterline to the center of Little Mill Creek; thence along said center of Little Mill Creek to the place of beginning.

EXCEPTING however, from the foregoing grant and conveyance the following:

A. Beginning at the Southwesterly corner of the land hereby described and the center of Little Mill Creek; thence North 22 degrees West along lands of W.L. Snyder, 528 feet to an iron post; thence East along the line of other lands of Eligh B. Johnson, 960 feet to a post in the center of Little Mill Creek; thence in the center to Little Mill Creek by the following courses and distances to the place of beginning; South 60 degrees West, 200 feet to a post; thence South 45 degrees West for 250 feet to a post; thence South 26 degrees East for a distance of 100 feet to a post; thence 75 degrees West for a distance of 472 feet to a post; containing 5.75 acres.

B. 61.9 acres that were granted and conveyed to W.A. Suffolk by Beiva Wilson, et vir by deed dated June 21, 1948 and recorded in Jefferson County Deed Book 247, page 244.

C. The right of way granted and conveyed to the Pennsylvania Electric Company by Beiva Wilson, et vir, by deed dated August 8, 1948, and Recorded in Jefferson County Deed Book 249, page 38.

D. All other rights of ways easements granted by Olive L. Morley, widow,

or her predecessors in title.

E. Public right of way or easement for interstate 80.

F.All of the above described premises lying North of the Northern right of way line of Interstate 80, which crosses the above described premises, which was sold by Olive L. Morley to Patrick H. Sweeney and Paula Y. Sweeney, his wife, by deed dated December 22, 1970, and recorded in Jefferson County Deed Book 400, page 13. Containing 9.73 acres and being the same premises conveyed to Belva Wilson to C. Dale Morley and Olive L. Morley, his wife, by deed dated October 16, 1953, and recorded in Jefferson County Deed Book 294, page 196. The said C. Dale Morley having predeceased Olive L. Morley.

Having erected thereon a mobile home.

EXCEPTING AND RESERVING UNTO the Grantors, their heirs, successors and assigns, from the foregoing conveyance, the following tract of land;

BEGINNING at a point, said point being situate at the intersection of the eastern right of way line of Township Road 452 and the southern right of way line of Interstate 80; thence in an easterly direction along the southern right of way line of Interstate 80, a distance of 180 feet to a point; thence in a southerly direction on a line perpendicular to the right of way line of Interstate 80 through land of grantors, a distance of 80 feet to a point; thence in a westerly direction on a line parallel to the southern right of way line of Interstate 80 through land of Grantors, a distance of 380 feet to a point; thence in a northerly direction on a line perpendicular to the southern right of way line of Interstate 80 through land of the Grantors, a distance of 80 feet to a point on the right of way line of Interstate 80; thence in an easterly direction along the southern right of way line of Interstate 80, a distance of 200 feet more or less to a point, the place of beginning. CONTAINING 30,400 square feet, more or less.

ALSO EXCEPTING AND RESERVING to the Grantors, their heirs, successors and assigns a ten foot wide right of way along the eastern right of way line of T.R. 452 for an underground electric line that services Grantor's sign.

BEING a portion of the same premises that was granted and conveyed to Kenneth J. Petardi and Jeannie H. Harriger, husband and wife, by Deed from Robert W. Taylor and Claire E. Taylor, husband and wife, dated June 29, 2001 and recorded in the Office of the Recorder of Deeds in and for Jefferson County, Pennsylvania, in Record Book Volume 199, page 1010.

Property Address: 432 Little Mill Road, Brookville, PA 15825.

Said real property is located on Jefferson County Assessment Maps as

No. 18-324-0121.

The sale of the above described real property is to be held on the judgment entered in the Court of Common Pleas of Jefferson County, Pennsylvania by PNC Bank, N.A. against Geoffrey Harold and Andrea Harold at No. 1020 C.D. 2013.

All parties in interest and claimants are further notified that a Schedule of Proposed Distribution will be filed by the Sheriff by July 21, 2014 and that said distribution will be made in accordance with said Schedule unless exceptions are filed thereto within ten (10) days thereafter.

All bids must be paid in full when the property is stricken down.

If all conditions of the sale are not met within one (1) hour of sale the property at the conclusion of the hour will again be put up and sold at the expense and risk of the person to whom first sold.

Carl J. Gotwald, Sr., Sheriff County of Jefferson Commonwealth of Pennsylvania 3t's: June 19, 26, July 3

Bureau of Individual Taxes PO Box 280603 Harrisburg, PA 17128-0603



June 25, 2014

DEAR TAX CLAIM BUREAU DIRECTOR:

The State Realty Transfer Tax Law, Article XI-C of The Tax Reform Code of 1971 mandates the use of the State Tax Equalization Board (STEB) Common Level Ratio factor for determining the taxable value of real estate in tax claim sales. In order to assist you in the computation of this tax, attached are the applicable factors for tax claim sales **occurring** from July 1, 2014 to June 30, 2015. The tax claim sale date is used for applying the appropriate valuation factor.

The valuation factors are derived from the 2013 STEB ratio percentages that were officially certified by STEB on June 18, 2014. They are mathematically converted to accommodate the multiplication format prescribed on the "Statement of Value" form. The real estate's assessed value for county property tax purposes at the time of the tax claim sale is multiplied by the applicable county valuation factor to determine the property's taxable value for realty transfer tax purposes.

In order to achieve statewide notification to taxpayers and tax practitioners, these new valuation factors will be published in a July 2014 edition of the <u>Pennsylvania Bulletin</u>. Please distribute copies to the appropriate individuals in your office. Also, the new valuation factors, including those issued by the Department since 1986 are available on our website at <u>www.revenue.state.pa.us</u>; click on Forms and Publications.

If you have any questions, please contact the Realty Transfer Tax Section at (717) 783-8104. Thank you for your cooperation in this matter.

Suzanne Tarlini, Division Chief PA Department of Revenue Realty Transfer Tax PO Box 280603 | Hbg PA 17128-0603 Phone: 717.783.2127 | Fax: 717.783.6129

E-mail: starlini@pa.gov www.revenue.state.pa.us



REALTY TRANSFER TAX 2013 COMMON LEVEL RATIO REAL ESTATE VALUATION FACTORS

The following real estate valuation factors are based on sales data compiled by the State Tax Equalization Board in 2013. These factors are the mathematical reciprocals of the actual common level ratio (CLR). For Pennsylvania Realty Transfer Tax purposes, these factors are applicable for documents accepted from July 1, 2014 to June 30, 2015, except as indicated below. The date of acceptance of a document is rebuttably presumed to be its date of execution, that is, the date specified in the body of the document as the date of the instrument (61 Pa. Code § 91.102).

COUNTY	CLR FACTOR	COUNTY	CLR FACTOR	COUNTY	CLR FACTOR
Adams	.82	Elk	1.96	Montour	1.22
Allegheny	1.10	Erie	1.04	Northampton	2.84
Armstrong	2.38	Fayette	1.26	Northumberland	3.30
Beaver	3.41	Forest	4.78	Perry	1.03
Bedford	1.05	Franklin	6.90	Philadelphia	(1)1.00
Berks	1.31	Fulton	2.30	Pike	4.33
Blair	6.99	Greene	1.26	Potter	2.75
Bradford	3.13	Huntingdon	3.64	Schuylkill	2.24
Bucks	9.26	Indiana	5.03	Snyder	5.85
Butler	8.77	Jefferson	2.07	Somerset	2.66
Cambria	3.60	Juniata	4.95	Sullivan	1.51
Cameron	2.19	Lackawanna	4.72	Susquehanna	3.03
Carbon	2.11	Lancaster	1.26	Tioga	1.47
Centre	3.46	Lawrence	1.11	Union	1.28
Chester	1.73	Lebanon	.93	Venango	1.09
Clarion	3.89	Lehigh	.97	Warren	2.46
Clearfield	6.85	Luzerne	.94	Washington	9.17
Clinton	1.11	Lycoming	1.33	Wayne	1.17
Columbia	3.61	McKean	1.14	Westmoreland	5.18
Crawford	2.56	Mercer	3.17	Wyoming	5.43
Cumberland	.99	Mifflin	2.10	York	1.14
Dauphin	1.35	Monroe	4.27		
Delaware	1.47	Montgomery	1.74		

⁽¹⁾ Adjusted by the State Tax Equalization Board (STEB) to reflect an assessment base change effective January 1, 2014.