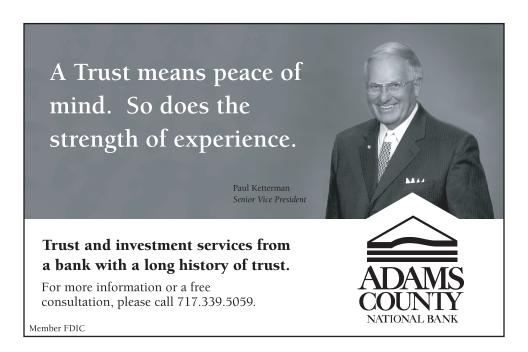
Adams County Legal Journal

Vol. 51 November 13, 2009 No. 26, pp. 170–175

IN THIS ISSUE

RELIANT ENERGY VS. COUNTY OF ADAMS ET AL



ADAMS COUNTY LEGAL JOURNAL (USPS 542-600)

Designated for the Publication of Court and other Legal Notices. Published weekly by Adams County Bar Association, John W. Phillips, Esq., Editor and Business Manager.

Subscribers should send subscriptions direct to the business office. Postmaster: Send address changes to Adams County Legal Journal, 117 BALTIMORE ST RM 305 GETTYSBURG PA 17325-2313.

Business Office – 117 BALTIMORE ST RM 305 GETTYSBURG PA 17325-2313. Telephone: (717) 334-1553

Periodicals postage paid at Gettysburg, PA 17325.

Copyright© 1959 by Wm. W. Gaunt & Sons, Inc., for Adams County Bar Association, Gettysburg, PA 17325.

All rights reserved.

SHERIFF'S SALE

IN PURSUANCE of a Writ of Execution, Judgment No. 09-S-994 issuing out of Court of Common Pleas Adams County, and to me directed, will be exposed to Public Sale on Friday, the 18th day of December, 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 lot or piece of ground situate in Fairfield Borough, County of Adams, Commonwealth of Pennsylvania, more particularly bounded and described as follows:

BEGINNING at an iron pin for a corner located on the North side of a public alley at land now or formerly of The Fairfield Shoe Company; thence running by land of the said Fairfield Shoe Company North 30.5 degrees West 112 feet to an iron pin; thence running by land now or formerly of Lorraine S. Berghaus North 59.75 degrees East 44 feet to a pin; thence running by land now or formerly of Joseph Harbaugh South 30.5 degrees East 112 feet to an iron pin on the North side of a public alley; thence running on the North side of said public alley South 59.75 degrees West 44 feet to an iron pin; the place of BEGINNING, CON-TAINING 18 perches and 144 square

BEING THE SAME PREMISES which Maria Poulson, widow, by Deed dated August 28, 1998 and recorded August 31, 1998, in the Office for the Recorder of Deeds in and for the County of Adams, in Deed Book 1652 Page 98, granted and conveyed unto the Edward L. Gray, Jr., in fee.

PARCEL NO. (11) 005-0049

Premises Being: 135 Steelman Street, Fairfield, PA 17320

SEIZED and taken into execution as the property of **Edward L. Gray, Jr.** 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 January 8, 2010, 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.

11/6, 13 & 20

SHERIFF'S SALE

IN PURSUANCE of a Writ of Execution, Judgment No. 09-S-1022 issuing out of Court of Common Pleas Adams County, and to me directed, will be exposed to Public Sale on Friday, the 18th day of December, 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 lot or piece of ground situate in Carroll Valley Borough, formerly Liberty Township, County of Adams, Commonwealth of Pennsylvania, being Lot No. 65 in Section R1, more particularly bounded and described as follows:

BEGINNING at a point in the center of McGlaughlin Trail Lot No. 64; thence by said lot, South 02 degrees 37 minutes 20 seconds West, 225 feet to the other lands, now or formerly of Charnita, Inc.; thence by said lands, North 87 degrees 22 minutes 49 seconds West, 100 feet to Lot No. 66; thence by said lot, North 02 degrees 37 minutes 20 seconds East 225 feet to a point in the center of said McGlaughlin Trail; thence in said McGlaughlin Trail; South 87 degrees 22 minutes 40 seconds East, 100 feet to the place of BEGINNING.

The above description was taken from a plan of lots labeled Section R 1 of Charnita, Inc. dated May 29, 1970, Prepared by Gordon L. Brown, R.S., recorded in Adams County Plat Book I Pages 83 and 84.

BEING THE SAME PREMISES which Timothy N. Fraley and Carolyn D. Fraley, husband and wife, by Deed dated July 5, 2006 and recorded July 8, 2006, in the Office for the Recorder of Deeds in and for the County of Adams, in Deed Book 4-180 Page 64, granted and conveyed unto the Edward L. Gray, in fee. SEIZED and taken into execution as the property of **Edward L. Gray, Jr.** 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 January 8, 2010, 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.

11/6, 13 & 20

RELIANT ENERGY VS. COUNTY OF ADAMS ET AL

- 1. The Commonwealth Court confirmed that the Fourth to Eighth Class County Assessment Law is a statutory remedy which, when applicable, precludes a cause of action under 72 P.S. §5566b.
- 2. It is the responsibility of a taxpayer to challenge an assessment in the year the assessment is issued in order to avoid the imposition of improper taxes. Indeed, the Pennsylvania Supreme Court has instructed:

If no appeal is taken from the assessment of taxes within the time allowed by law it becomes binding and conclusive, and neither the common pleas nor an appellate court can afford any relief.

- 3. The purpose of the procedural scheme woven into Tax Assessment Law is to permit taxing bodies the ability to formulate budgetary plans based upon a tax base without fear of that base being subsequently eroded by unknown claims filed at some indefinite future date.
- 4. This Court will not impute terms to an agreement under the guise of giving effect to the parties' intent where the language of the agreement is clear and unambiguous.

In the Court of Common Pleas of Adams County, Pennsylvania, Civil, No. 08-S-973, RELIANT ENERGY WHOLESALE GENERATION, LLC, VS. COUNTY OF ADAMS, STRABAN TOWNSHIP AND GETTYSBURG AREA SCHOOL DISTRICT.

Evan A. Bloch, Esq., for Plaintiff
John M. Hartzell, Esq., for Defendant County of Adams
Walton V. Davis, Esq., for Defendant Straban Township
Robert L. McQuaide, Esq., for Defendant School District
George, J., December 30, 2008

OPINION

On July 8, 2008, Reliant Energy Wholesale Generation, LLC ("Reliant") filed a Complaint in Assumpsit against the County of Adams, Straban Township, and Gettysburg Area School District (collectively "Taxing Agencies"). In their Complaint, Reliant seeks refund for an alleged overpayment in real estate taxes paid to the respective Taxing Agencies for the tax years 2005-2007. Reliant claims that they entered into a written agreement with the Taxing Agencies which placed a compromised assessed value on their real estate. Despite this agreement, Reliant claims that the assessed values for the years 2005-2007, as actually billed to Reliant, exceeded the compromised assessed values as determined by the agreement. Reliant claims to have paid the taxes pursuant to the erroneously calculated tax notices thereby resulting in an overpayment to the Taxing Agencies in an amount totaling \$246,830.74. In their Complaint,

Reliant seeks recovery of the overpayment under 72 P.S. § 5566b and 72 P.S. § 5566c ("Tax Refund Law") which, collectively, authorize a cause of action in assumpsit to collect a refund of taxes to which political subdivisions are not legally entitled.¹

Reliant's Complaint has been met by Preliminary Objections filed on behalf of each of the Taxing Agencies demurring and challenging the jurisdiction of this Court on the basis that a cause of action under the statutory authority relied upon by Reliant requires the pre-condition of a lack of other available remedy. The Taxing Agencies cite Section 701² of the Fourth to Eighth Class County Assessment Law, 72 P.S. § 5453.701 as providing a statutory remedy to Reliant thus precluding the current cause of action. That section provides, in relevant part, that any person grieved by any tax assessment on real estate must appeal the

72 P.S. § 5566b

Refund of taxes, etc., to which political subdivision is not legally entitled; interest.

- (a) Whenever any person or corporation of this Commonwealth has paid or caused to be paid, or hereinafter pays or causes to be paid, into the treasury of any political subdivision, directly or indirectly, voluntarily or under protest, any taxes of any sort, license fees, penalties, fines or any other moneys to which the political subdivision is not legally entitled; then, in such cases, the proper authorities of the political subdivision, upon the filing with them of a written and verified claim for the refund of the payment, are hereby directed to make, out of budget appropriations of public funds, refund of such taxes, license fees, penalties, fines or other moneys to which the political subdivision is not legally entitled. Refunds of said moneys shall not be made, unless a written claim therefore is filed, with the political subdivision involved, within three years of payment thereof.
- (b) The right to a refund afforded by this act may not be resorted to in any case in which the taxpayer involved had or has available under any other statute, ordinance or resolution, a specific remedy by way of review, appeal, refund or otherwise, for recovery of moneys paid as aforesaid, unless the claim for refund is for the recovery of moneys paid under a provision of a statute, ordinance or resolution subsequently held, by final judgment of a court of competent jurisdiction, to be unconstitutional, or under an interpretation of such provision subsequently held by such court, to be erroneous.

72 P.S. § 5566c authorizes an action of assumpsit in the court of common pleas of the county where the political subdivision is located in the event of a refusal or failure on the part of the political subdivision to provide the refund as requested in 72 P.S. § 5566b.

¹Since the statutory language is relevant to the disposition herein, it is set forth as follows:

²72 P.S. § 5453.701

tax assessment to the County Tax Assessment Board on or before the first day of September in the year for which the assessment was made. The Taxing Agencies argue that the Fourth to Eighth Class County Assessment Law is the specific and sole statutory remedy available to Reliant in challenging the amount of an assessment or for seeking a refund of any payment made pursuant to the assessment.³

The clear language of 72 P.S. § 5566b(b) has been confirmed by appellate authority to require the lack of alternative legal remedy as a condition precedent to pursuing a cause of action under this section. *Rittenhouse Plaza v. Tax Review Board*, 694 A.2d 1170, 1171 (Pa.Cmwlth. 1997). Recently, the Commonwealth Court confirmed that the Fourth to Eighth Class County Assessment Law is a statutory remedy which, when applicable, precludes a cause of action under 72 P.S. § 5566b. *Locust Lake Vill. Prop. Owners Ass'n, Inc. v. Monroe County Bd. of Assessment Appeals*, 940 A.2d 591, 595 (Pa.Cmwlth. 2008). The critical focus, therefore, is whether Reliant's current claim for refund is one which would normally fall within the provisions of the Fourth to Eighth Class County Assessment Law.

The Complaint alleges that Reliant and the Taxing Agencies entered an agreement establishing a compromised assessed value for the property which is the subject of this dispute. The agreement, which is attached to the Complaint, indicates that the last signatory to the agreement, Adams County, executed the document on July 15, 2003. The agreement, by its own language, covers the five-year period for tax years 2003 through 2007. Reliant claims for the tax years 2005, 2006, and 2007 that Taxing Agencies used an inflated assessed value contrary to the terms of their agreement.⁴ Reliant's Complaint further alleges that tax bills utilizing the improper assessed value were forwarded to Reliant. Despite the alleged error, Reliant paid the bills without appeal to the Board of Assessment.

The Fourth to Eighth Class County Assessment Law provides taxpayers with a statutory scheme to contest tax assessments, pay the taxes

³There is no dispute as to Reliant's failure to file an appeal pursuant to the provisions in the Fourth to Eighth Class County Assessment Law. The lack of an assessment appeal, however, has no bearing on this decision as the relevant statutory provisions speak in terms of the availability of other statutory remedies as compared to whether the remedy was actually exercised by the grieved party.

⁴Although the underlying factual dispute is not before this Court for resolution, the Taxing Agencies claim that the 2005, 2006, and 2007 assessments were made in compliance with the agreement.

due thereon under protest, and to obtain a refund of taxes paid. This law is intended to establish a uniform system of procedure for contesting improper assessments. See generally 72 P.S. § 5453.101 et seq.; *Appeal of York and Foster*, 63 A.2d 358 (Pa.Super. 1949). Under this statutory scheme, and as recognized in *Locust Lake Village Property Owners Association v. Monroe County Board of Assessment, supra*, it is the responsibility of a taxpayer to challenge an assessment in the year the assessment is issued in order to avoid the imposition of improper taxes. A.2d at 596. Indeed, the Pennsylvania Supreme Court has instructed:

[i]f no appeal is taken from the assessment of taxes within the time allowed by law it becomes binding and conclusive [, and] neither the common pleas nor an appellate court can afford any relief.

Such a result "is salutary because the revenue base of taxing bodies should not be left open indefinitely" to retrospective claims.

Lincoln Philadelphia Realty Assocs. I v. Bd. of Revision of Taxes of City and County of Philadelphia, 758 A.2d 1178, 1190 (Pa. 2000).

Undoubtedly, Reliant had the opportunity to challenge the amount of the tax bills through the statutory scheme set forth in the Fourth to Eighth Class County Assessment Law. However, rather than availing themselves of this adequate remedy, Reliant instead left the assessment unchallenged and paid the tax bills. Their efforts to invoke a cause of action under 72 P.S. § 5566b is nothing more than an improper retrospective challenge to the binding and conclusive tax assessment.

Reliant attempts to except their current action from the abovecited statutory authority through the advancement of several arguments. Initially, Reliant claims that they are not seeking a retroactive assessment but rather looking to enforce an already agreed upon assessed value. Reliant further claims that the public policy rationale underlying the appellate decisions is currently absent thereby making those opinions non-controlling. Finally, Reliant claims the language of the agreement shows an intent between the parties to remove their compromise from underneath the umbrella of the Fourth to Eighth Class County Assessment Law.

I reject Reliant's first argument as a semantical attempt to elevate form over substance. Although they claim that they are not seeking a

retroactive assessment, their pleading belies this argument. Complaint references "erroneously assessed values" and that the Taxing Agencies "failed to adjust the assessed values" which resulted in an overpayment to the Taxing Agencies. Logic dictates, therefore, that for one's tax liability to be reduced following an assessment, the actual assessed value of the property as previously utilized in establishing the amount of the tax must, by necessity, be adjusted retroactively. This simple conclusion remains regardless of whatever the initial assessed value was erroneously determined contrary to an agreement between the parties. Even presuming that the Taxing Agencies determined an assessed value contrary to an agreement between the parties, the fact remains that the assessed value ultimately used to establish Reliant's tax liability remained unchallenged by Reliant. Thus, even if this Court had jurisdiction to do so, any tax refund due Reliant for overpayment would require retroactive re-adjustment of the assessed value forming the basis for the tax liability. Accordingly, despite Reliant's symatical gymnastics, this argument is not a basis to distinguish appellate authority in this area.

Reliant's second argument suggests that the public policy interest of finality in the determination of tax revenues is not offended by their current litigation and, therefore, their challenge is properly considered by the Court. This argument similarly lacks merit. As previously mentioned, the purpose of the procedural scheme woven into Tax Assessment Law is to permit taxing bodies the ability to formulate budgetary plans based upon a tax base without fear of that base being subsequently eroded by unknown claims filed at some indefinite future date. It is apparent that the current challenge is exactly the type of challenges that Lincoln Philadelphia sought to avoid. Reliant's Complaint seeks refund of taxes paid several years earlier even though the revenues generated from the payments have likely been exhausted by the Taxing Agencies. It is specifically this type of belated attack on the taxing authorities' fund base which is meant to be avoided by the Tax Assessment Law. By requiring tax assessment appeals to be filed in September of the year of the assessment, taxing agencies are able to determine revenues and prioritize anticipated expenses related to the necessary and ever-expanding services which they are required to provide. Contrary to Reliant's argument, public policy concerns weigh against their current action.

Finally, I find unpersuasive Reliant's suggestion that the agreement between the parties contemplates the inapplicability of the

appellate procedures set forth in the Fourth to Eighth Class County Assessment Law. A thorough review of the agreement's language fails to disclose any such language. The agreement at issue speaks to the means by which the property at issue is to be assessed. It does not address the procedure for challenging the ultimate actual assessment.⁵ As the parties have the right to make their own contract, this Court will not impute terms to an agreement under the guise of giving effect to the parties' intent where the language of the agreement is clear and unambiguous. See generally *Profit Wize Marketing v. Wiest*, 812 A.2d 1270 (Pa.Super. 2002).

The plain language of the parties' agreement does not preclude Reliant from pursuing relief from an alleged improper assessment through the procedures of the Fourth to Eighth Class County Assessment Law. Thus, Reliant's remedy under this law remained intact and provided a forum within which Reliant could obtain complete relief. The availability of this remedy forecloses Reliant's right to invoke the Tax Refund Law.

For the foregoing reasons, the attached Order is entered.⁶

ORDER

AND NOW, this 30th day of December, 2008, the Preliminary Objections of the County of Adams, Straban Township, and Gettysburg Area School District are granted. The Complaint is dismissed. Costs to be paid by the Plaintiff.

⁵The record indicates that the subject agreement was not entered as settlement of post assessment litigation but rather as pre-assessment agreement aimed at establishing a fair market value for the property in order to avoid the risk of future dispute.

⁶Reliant cites Adams C. Civ. R. 1028(c) claiming the Preliminary Objections filed by Adams County are waived. Specifically, Reliant notes that Adams County failed to file a brief within ten days of the filing of their Preliminary Objections as required by local rule. Although Reliant correctly cites the rules, under the specific circumstances of this case, strict technical compliance with the rules will effectuate a waste of judicial resources and only prolong unnecessary litigation. Therefore, Adams County's Preliminary Objections will not be dismissed on this basis as the rules, under the limited circumstances of this case, will be liberally construed to secure the just, speedy, and inexpensive determination of the litigation. See Pennsylvania Rules of Civil Procedure 126. The issue raised by Adams County's Preliminary Objections is identical to the issue raised by the other two co-defendants. Incidentally, both Straban Township and Gettysburg Area School District filed their brief within the time period required by local rules. Moreover, as this issue goes to the jurisdiction of the court, it may be raised at any time. *Bell v. Kater*, 943 A.2d 293, 298 (Pa.Super. 2008).

IN PURSUANCE of a Writ of Execution, Judgment No. 08-S-583 issuing out of Court of Common Pleas Adams County, and to me directed, will be exposed to Public Sale on Friday, the 18th day of December, 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 those three (3) tracts of land situate, lying and being in Germany Township, Adams County, Pennsylvania, bounded and described as follows:

TRACT NO. 1:

BEGINNING at a point in the center of the State Highway running between Littlestown, Pennsylvania, and Taneytown, Maryland, on line of lands of Clayton Harget, said point of beginning being North sixty-five (65) degrees thirty (30) minutes West, three hundred five and twenty-five hundredths (305.25) feet from a stone corner of the original tract of which the lot hereby conveyed was prior to this deed a part; thence along said lands of Clayton Harget, North sixtyseven (67) degrees thirty (30) minutes West, one hundred sixty (160) feet to an iron pin on line of the aforesaid original tract; thence along the original tract of the Grantors. North thirty-one (31) degrees thirty-nine (39) minutes East, sixty (60) feet to an iron pin on line of the original tract: thence continuing along same, and running through an iron pin on the West side of the State Highway aforesaid. South sixty-seven (67) degrees thirty (30) minutes East, one hundred sixty (160) feet to a point in the center of the Littlestown-Tanevtown State Highway aforesaid: thence running in and along the center of said State Highway, South thirty-one (31) degrees thirty-nine (39) minutes West, sixty (60) feet to a point in the center of said Highway, the place of BEGINNING. CONTAINING 35 perches.

The above description was taken from a draft of survey made by LeRoy H. Winebrenner, Registered Surveyor, dated November 14, 1949, for the use of the Grantors, and to be conveyed to Kingsdale Volunteer Fire Company.

IT BEING THE SAME TRACT OF LAND which Walter F. Crouse and Laura M. Crouse, husband and wife, by their deed dated January 2, 1950, and recorded in the Office of the Recorder of Deeds of Adams County, Pennsylvania, in Deed Book 190 at Page 90, sold and conveyed unto Kingsdale Volunteer Fire Company, a Pennsylvania nonprofit corporation, the MORTGAGOR herein.

TRACT NO. 2:

BEGINNING at a point in the center of Pennsylvania State Highway Route No.

194 running between Littlestown, Pennsylvania, and Taneytown, Maryland. at corner or on line of land now or formerly of H. Snyder; thence running along said Snyder land, through a steel pin twenty-five (25) feet from the beginning of this course, and by land of Harold Study, South eighty-nine (89) degrees forty-six (46) minutes five (5) seconds West, one thousand ninety-nine and fiftyone hundredths (1.099.51) feet to a steel pin at the Southeast edge of a twelve inch cedar tree; thence along land of Marvin Wolfe, North thirteen (13) degrees three (3) minutes East, one thousand fifty-three (1,053) feet to a steel pin; thence by land now or formerly of Walter F. Crouse, and by land of the Grantee herein, South seventy-three (73) degrees thirty (30) minutes East, one thousand ninety-eight and sixty-two hundredths (1.098.62) feet to a point in the center of said State Highway Route 194: thence running for the next three courses in the center of said Highway. South twenty-six (26) degrees eighteen (18) minutes thirty (30) seconds West, thirty-three and five hundredths (33.05) feet to a point; thence with a curve to the left with a radius of one thousand two hundred thirty-two and fifty-seven (1,232.57) feet with an arc length of three hundred twenty-eight and six hundredths (328.06) feet, the long chord of which is South eighteen (18) degrees forty-one (41) minutes West, three hundred twenty-seven and ten hundredths (327.10) feet; thence South eleven (11) degrees three (3) minutes thirty (30) seconds West, three hundred seventy-six and eighty-five hundredths (376.85) feet to a point in the center of said State Highway. the place of BEGINNING, CONTAINING 21.9016 Acres, neat measure.

IT BEING THE SAME TRACT OF LAND which Glenn E. Crouse and Patricia K. Crouse, husband and wife, by Deed dated August 29, 1967 and recorded in the Office of the Recorder of Deeds of Adams County, Pennsylvania, in Deed Book 263 at Page 536, sold and conveyed unto Kingsdale Volunteer Fire Company, a Pennsylvania nonprofit corporation, the MORTGAGOR herein.

LESS, HOWEVER, all that tract of land which Kingsdale Volunteer Fire Company by Deed, dated December 3, 1970 and recorded in the Office of the Recorder of Deeds of Adams County, Pennsylvania, in Deed Book 288 at Page 949, sold and conveyed unto Clyde P. Leferre and Margaret L. Leferre. The tract of land contains 2 3567 Acres

LESS, HOWEVER, all that tract of land which Kingsdale Volunteer Fire Company by Deed dated June 6, 1975 and recorded in the Office of the Recorder of Deeds of Adams County, Pennsylvania, in Deed Book 322 at Page 1035, sold and conveyed unto Walter F.

Crouse and Laura M. Crouse. The tract of land contains 17,471 feet.

TRACT NO. 3:

BEGINNING at a point in the center line of State Route #194, at the Southwest corner of other land now owned by Kingsdale Volunteer Fire Company; thence by said other land of Kingsdale Fire Company, North sixtynine (69) degrees fourteen (14) minutes fifty-nine (59) seconds West, one hundred sixty and zero hundredths (160.00) feet to a point; thence through the original land of Grantors. Walter F. Crouse and wife, North thirty (30) degrees fiftyeight (58) minutes one (01) second East, fifty and zero hundredths (50.00) feet to a point at land of Walter F. Crouse; thence along said land of Walter F. Crouse and the Northern side of a twenty-five (25) foot wide right of way, and running through a steel pin set back along the line eighteen and fifty hundredths (18.50) feet from the end of this course, South sixty-nine (69) degrees fourteen (14) minutes fifty-nine (59) seconds East, one hundred sixty and zero hundredths (160.00) feet to a P. K. nail in the center of Penna State Boute #194 thence in the center line of said State Highway, South thirty (30) degrees fiftyeight (58) minutes one (01) second West, fifty and zero hundredths (50.00) feet to a point in the center of said Road. at the Southwest corner of land presently owned by Kingsdale Fire Company. the place of BEGINNING, CONTAINING 7,873 square feet, neat measure.

This description was taken from a draft of survey dated December 14, 1972, by J. H. Rife, Reg. Engr.

IT BEING THE SAME TRACT OF LAND which Walter F. Crouse and Laura M. Crouse, husband and wife, by Deed dated June 16, 1975 and recorded in the Office of the Recorder of Deeds of Adams County, Pennsylvania, in Deed Book 322 at Page 1037, sold and conveyed unto Kingsdale Volunteer Fire Company, a Pennsylvania nonprofit corporation, the MORTGAGOR herein.

BEING THE SAME PREMISES which Walter F. Crouse and Laura M. Crouse, husband and wife, by deed dated January 2, 1950 and recorded April 12, 1950 in the Recorder of Deeds Office, in and for Adams County, Pennsylvania in Deed Book 190, Page 90, granted and conveyed unto Kingsdale Volunteer Fire Company, a Pennsylvania nonprofit corporation.

BEING THE SAME PREMISES which Glenn E. Crouse and Patricia K. Crouse, husband and wife, by deed dated August 29, 1967 and recorded August 29, 1967 in the Recorder of Deeds Office, in and for Adams County, Pennsylvania in Deed Book 263, Page 536, granted and conveyed unto Kingsdale Volunteer Fire

(continued on page 4)

Company, a Pennsylvania nonprofit corporation.

EXCEPTING THEREFROM, premises which Kingsdale Volunteer Fire Company conveyed to Clyde P. Leferre and Margaret L. Leferre, by deed dated December 3, 1970 and recorded in Deed Book 288, Page 949.

EXCEPTING THEREFROM, premises which Kingsdale Volunteer Fire Company conveyed to Walter F. Crouse and Laura M. Crouse by deed dated June 6, 1975 and recorded in Deed Book 322, Page 1035.

BEING THE SAME PREMISES which Walter F. Crouse and Laura M. Crouse, husband and wife, by deed dated June 16, 1975 and recorded February 9, 1976 in the Recorder of Deeds Office, in and for Adams County, Pennsylvania in Deed Book 322, Page 1037, granted and conveyed unto Kingsdale Volunteer Fire Company, its successors and assigns.

Premise Being: 1787 – 1789 Frederick Pike, Littlestown PA 17340

Parcel No. (15) I - 18 - 0044 - 000

SEIZED and taken into execution as the property of **Kingsdale Volunteer Fire Company, Inc.** and to be sold by

> 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 January 8, 2010, 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.

11/6, 13 & 20

SHERIFF'S SALE

IN PURSUANCE of a Writ of Execution, Judgment No. 08-S-1617 issuing out of Court of Common Pleas Adams County, and to me directed, will be exposed to Public Sale on Friday, the 18th day of December, 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 those two tracts of land situate, lying and being in the Borough of Biglerville, Adams County, Pennsylvania, being more particularly bounded and described as follows:

TRACT NO. 1: BEGINNING at a nail set on the curb line of East York Street at corner of Lot No. 3 on the hereinafter referred to draft of survey, said point of beginning being South 87 degrees 30 minutes 00 seconds West, 62.81 feet from the corner of lands now or formerly of Christopher A. Edwards: thence along the curb line of East York Street. South 87 degrees 30 minutes 00 seconds West, 52.68 feet to a chisel mark set on the curb line at corner of Lot No. 1 on the hereinafter referred to draft of survey; thence by said Lot No. 1, North 02 degrees 41 minutes 12 seconds West. 165.60 feet to an iron pipe set on the Southern edge of an alley; thence along the Southern edge of said alley, North 87 degrees 54 minutes 20 seconds East. 9.00 feet to an existing iron pipe; thence continuing along same. North 88 degrees 02 minutes 33 seconds East, 47.30 feet to a railroad spike set at corner of Lot No. 3. aforesaid: thence along said Lot No. 3. South 01 degree 25 minutes 55 seconds East, 165,12 feet to a nail set on the curb line of East York Street, the point and place of beginning. CONTAINING 9,010 square feet, more or less.

The above description was taken from a draft of survey prepared by Boyer Surveys dated March 28, 1983, and recorded in Adams County Plat Book 38 at page 28, designating the above as Lot No. 2.

TRACT NO. 2: BEGINNING at an existing nail on the curb line of East York Street at corner of land now or formerly of Ronald L. Fox: thence by said Fox lands, North 02 degrees 41 minutes 15 seconds West, 165.98 feet to an existing steel pin on the Southern edge of an alley; thence along the Southern edge of said alley, North 87 degrees 54 minutes 20 seconds East, 54.00 feet to an iron pipe set at corner of Lot No. 2, South 02 degrees 41 minutes 12 seconds East. 165.60 feet to a chisel mark set on the curb line of East York Street; thence along the curb line of East York Street, South 87 degrees 30 minutes 00 seconds West, 54.00 feet to an existing nail on the curb line, the point and place of BEGINNING, CONTAINING 8,953 square feet more or less

The above description was taken from a draft of survey prepared by Boyer Surveys dated March 28, 1983, and recorded in Adams County Plat Book 38 at page 28, designating the above as Lot No. 1.

BEING the same premises which Nelson H. Leiphart, Sr. and Laura M. Leiphart, by Deed dated April 10, 2008 and recorded in the Recorder of Deeds of Adams County on April 11, 2008, granted and conveyed unto James P. Decker.

Parcel No. (5) 004-0011

Premises Being: 88 East York Street, Biglerville PA 17307

SEIZED and taken into execution as the property of **James P. Decker** 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 January 8, 2010, 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.

11/13, 20 & 25

CERTIFICATE OF ORGANIZATION

NOTICE IS HEREBY GIVEN that a Certificate of Organization – Domestic Limited Liability Company was filed with the Commonwealth of Pennsylvania, Department of State, in Harrisburg, Pennsylvania, on November 2, 2009, under the provisions of the Pennsylvania Limited Liability Company Law of 1994 as amended.

The name of the Limited Liability Company is OSTFRONT PUBLICA-TIONS, LLC.

Ostfront Publications, LLC has as its purpose the engaging in all lawful business for which limited liability companies may be organized.

Arthur J. Becker, Jr., Esq. Attorney for Ostfront Publications, LLC 11/13

IN PURSUANCE of a Writ of Execution, Judgment No. 09-S-95 issuing out of Court of Common Pleas Adams County, and to me directed, will be exposed to Public Sale on Friday, the 18th day of December, 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.:

BEGINNING at a point in the centerline of White Oak Tree Road (T-594), said point being located for the reference purposes. North 38 degrees 45 minutes 00 seconds East, a distance of 450 feet from the point in the center of said roadway, which marks the common point of adjoiner of Lot No. 17 on the hereinafter mentioned plan of subdivision with lands now or formerly of William C. Decker: thence extending in and through the centerline of White Oak Tree Road, North 38 degrees 45 minutes 00 seconds East, for a distance of 150 feet to a point in the centerline of said roadway at Lot No. 13 on the hereinafter mentioned plan of subdivision: thence departing from the centerline of White Oak Tree Road and extending along Lot No. 13, South 57 degrees 15 minutes 45 seconds East (erroneously referred to in a prior instrument of record as West) through a steel pin set 25.14 feet from the origin of this call, for a total distance of 280,86 feet to a steel pin at Lot No. 12 on the hereinafter mentioned plan of subdivision; thence continuing along Lot No. 12, South 57 degrees 15 minutes 49 seconds East (erroneously referred to in prior instrument as West for a distance of 200 feet to a steel pin which marks the common point of adjoiner of Lots Nos. 3,43 12, and 14; thence extending along Lot No. 3 of Section 1 of the Peakview Manor Subdivision, South 47 degrees 39 minutes 10 seconds West, for a distance of 151.01 feet to a steel pin at Lot No. 15. North 57 degrees 40 minutes 15 seconds West, through a steel pin set on the southernmost dedicated right-of-way lone of White Oak Tree Road, a distance of 25.16 feet from the terminus of this call, for a total distance of 457,71 feet to the place of point of centerline of White Oak Tree Road, said point marking the place of BEGINNING.

CONTAINING 1.589 acres and being designated as Lot No. 14 on the final plan of subdivision of Sleepy Hollow, Section 2, prepare for KIMBCA, INC. by Mort Brown & Associates, dated June 19, 1984, recorded in the Office of the Recorder of Deeds for Adams County, PA, in Plat Book 40, at Page 58.

HAVING erected thereon, a single family dwelling, known and numbered as: 115 White Oak Tree Road.

UNDER AND SUBJECT nevertheless, to all restrictions, easements, and rights-of-way of record.

The improvements thereon being known as: 115 White Oak Tree Rd., York Springs, PA 17372.

TITLE TO SAID PREMISES IS VEST-ED IN Albert D. Davis and Janis M. Davis, h/w, as tenants of an estate by the entireties, by Deed from Esther M. Sloan, widow, by her attorney-in-fact, Esther M. Fisher, duly authorized by Power of Attorney Dated February 12, 2004, dated 11/23/2004, recorded 12/03/2004 in Book 3794, Page 68.

And the said Albert D. Davis died on 10/15/08 thereby vesting title in Janis M. Davis, surviving tenants by the entireties.

Tax Parcel: 22, H05-00060--000

Premises Being: 115 White Oak Tree Road, York Springs, PA 17372-8856

SEIZED and taken into execution as the property of **Albert D. Davis & Janis M. Davis** 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 January 8, 2010, 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.

11/13, 20 & 25

SHERIFF'S SALE

IN PURSUANCE of a Writ of Execution, Judgment No. 08-S-1842 issuing out of Court of Common Pleas Adams County, and to me directed, will be exposed to Public Sale on Friday, the 18th day of December, 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 lot or piece of ground situate in Cumberland Township, County of Adams, Commonwealth of Pennsylvania, more particularly bounded and described as follows:

BEGINNING at a point in the center of State Highway leading from Arendtsville to Gettysburg with an iron pin set back along the line; thence running in the center of said highway South 42 degrees East, 100 feet to a point in the center of said highway with an iron pin set back along the line; thence running by land now or formerly of Grace A. Scott South 48 degrees West, 300 feet to an iron pipe; thence running by land of the same North 42 degrees West, 100 feet to an iron pin; thence running by land of the same North 48 degrees East, 300 feet to a point in the center of said highway with an iron pin set back along the line of the place of BEGINNING.

CONTAINING 11 Perches and 52.5 Square Feet.

Being the same premises by deed from Efrain Avila and Cecilia Avila, husband and wife dated 05/15/2006 and recorded 05/16/2006 in Book 4419 Page 166 granted and conveyed unto Jennifer L. McKinney, single and Robert L. Doyle, single as joint tenants with the right of survivorship.

TAX PARCEL#: 9-E-I 1-52

Property Address: 1762 Mummasburg Road, Gettysburg, PA 17325

SEIZED and taken into execution as the property of **Robert L. Doyle & Jennifer L. McKinney** and to be sold by

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 January 8, 2010, 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.

IN PURSUANCE of a Writ of Execution, Judgment No. 08-S-1608 issuing out of Court of Common Pleas Adams County, and to me directed, will be exposed to Public Sale on Friday, the 18th day of December, 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 real estate, lying and being situate in Liberty Township, Adams County, Pennsylvania, bounded and described as follows:

BEGINNING at an existing iron pin on the southeastern edge of Shirley Trail; thence with lands now or formerly of Wayne E. Wivell, South 69 degrees 05 minutes 24 seconds East 515.46 feet to an existing iron pin; thence with lands now or formerly of Stephen M. Farkas, South 36 degrees 09 minutes 03 seconds West 206.75 feet to a set iron pin; thence with Lot No. 5 on the hereinafter described plan, North 69 degrees 05 minutes 24 seconds West 475.56 feet to a set iron pin at the southwestern edge of Shirley Trail; thence with the edge of Shirley Trail, North 25 degrees 03 minutes 14 seconds East 327.58 feet to an existing iron pin, the place of BEGIN-NING. CONTAINING 2.27 acres and being designated as Lot No. 4 on that plan of lots of R. Lee Royer and Associates Surveying dated June 17, 2004, and recorded in Adams County Plat Book 87, Page 61.

BEING the same real estate conveyed to Richard Carl Jackson, Jr. and Patricia L. Jackson, husband and wife, by deed of David M. Rawlings, single, dated April 27th, 2005, and intended to be recorded immediately prior hereto.

Parcel No. (25) B 17-0084 D

Premises Being: 69 Shirley Trail, Fairfield, PA 17320

SEIZED and taken into execution as the property of **Richard Carl Jackson**, **Jr. & Patricia L. Jackson** 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 January 8, 2010, 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.

11/13, 20 & 25

SHERIFF'S SALE

IN PURSUANCE of a Writ of Execution, Judgment No. 09-S-1025 issuing out of Court of Common Pleas Adam County, and to me directed, will be exposed to Public Sale on Friday, the 18th day of December, 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 lot or parcel of land situate in Reading Township, Adams County, Pennsylvania, designated County Map No. 20, Lake Meade Lot No. 906 as shown on the records of the Adams County Mapping Department, Miscellaneous Deed Book 1, page 6.

UNDER AND SUBJECT, NEVERTHE-LESS, to all rights of way, easements, restrictions and/or conditions of record.

Being Known As: 12 Stuart Drive, East Berlin, PA 17316

BEING the same premises by deed from Kevin L. Strickhouser and Sandi Michele Strickhouser, husband and wife dated 05/27/99 and recorded 05/28/99 in Book 1840 Page 88, granted and conveyed unto Rebekah S. Bodkin, single woman

TAX PARCEL NO: (37)13-20

SEIZED and taken into execution as the property of **Rebekah S. Bodkin** 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 January 8, 2010, 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.

11/13, 20 & 25

SHERIFF'S SALE

IN PURSUANCE of a Writ of Execution, Judgment No. 08-S-650 issuing out of Court of Common Pleas Adams County, and to me directed, will be exposed to Public Sale on Friday, the 18th day of December, 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 situate, lying and being in the Township of Berwick, County of Adams, Commonwealth of Pennsylvania, as bounded and described, on a plan of lots entitled "Test Estates Phases IV", a planned residential community, dated March 30, 2005 and recorded in the Office of the Recorder of Deeds of Adams County, Pennsylvania, in Plat Book 89, Page 93 to wit:

BEING known and designated as Lot No. 59 in said Plan.

Being known as: 125 Deer Trail Drive, Hanover, PA 17331.

TITLE TO SAID PREMISES IS VEST-ED IN Joy Oparanozie by deed from NVR, Inc. dated May 30, 2007 and recorded June 14, 2007 in Deed Book 4871, Page 219, Instrument #200700011094.

TAX ID.: 04-L 11-0217-000

SEIZED and taken into execution as the property of **Joy Oparanoizie** 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 January 8, 2010, 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.

IN PURSUANCE of a Writ of Execution, Judgment No. 07-S-705 issuing out of Court of Common Pleas Adams County, and to me directed, will be exposed to Public Sale on Friday, the 18th day of December, 2009, at 10:00 o'clock in the forenon 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 situated, lying and being in Cumberland Township, Adams County, Pennsylvania, being known as Unit No. 26 in Roselawn, a Planned Community, more particularly bounded and described in the As Built House Location Plan dated April 22. 2004 and recorded 3/24/2005 in the Office of the Becorder of Deeds for Adams County. Pennsylvania in Miscellaneous Drawer, Record Book 5907 at Page 126 and the Declaration Plan relating to Roselawn, a Planned Residential Community, recorded on June 1, 2002 in the Office of the Recorder of Deeds for Adams County. Pennsylvania, in Record Book 2702 at Page 326, and the Declaration Plat recorded in the aforementioned Declaration Plan as Exhibit "D" and recorded in the Office of the Recorder of Deeds for Adams County, Pennsylvania in the Miscellaneous Drawer as set forth in Plan Book 76 at Page 51 which unit includes an undivided interest in the Common Expenses as defined and provided for in said Declaration all as amended which the first amendment is recorded in the Office of the Recorder of Deeds of Adams County, Pennsylvania in Record Book 2949 at Page 29 and the second amendment is recorded in the Office of the Recorder of Deeds of Adams County, Pennsylvania in Record Book 3459 at Page 231. Together with the right to use and enjoyment of the Common Elements as defined and provided for in said Declaration. Subject nevertheless, to conditions and covenants contained in the said Declaration and Exhibits thereto, as well as the Bylaws for the Roselawn Homeowners Association, Inc. recorded June 1, 2002 in the Office of the Recorder of Deeds for Adams County, Pennsylvania in Record Book 2703 at

TAX PARCEL:(9) F-12-255

Property Address: 41 Delawares Ridge, Gettysburg, PA 17325

SEIZED and taken into execution as the property of **Patricia A. Lenhart & Michael K. Lenhart** and to be sold by

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 January 8, 2010, and distribution will be made in accordance with said schedule, unless exceptions are filed thereto within 20 days after the filling thereof. Purchaser must settle for property on or before filling 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.

11/13, 20 & 25

SHERIFF'S SALE

IN PURSUANCE of a Writ of Execution, Judgment No. 09-S-796 issuing out of Court of Common Pleas Adams County, and to me directed, will be exposed to Public Sale on Friday, the 18th day of December, 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, together with a HUD certification label number PFS922503/504 make Fleet Wood Homes built 10/05/2005 Manufacturers Serial Number 4563K affixed to and made apart of the real property situate, lying and being in Oxford Township, Adams County, Pennsylvania, bounded and described as follows: see Exhibit "A" attached hereto and made a part hereof.

ALL that lot of ground situate in Oxford Township, Adams County, Pennsylvania, bounded and described as follows:

BEGINNING at an iron pin located at the northernmost corner of Lot No. 10 on the plan of lots referred to below and at the center of a proposed 50 foot street; thence South 51 degrees East, 155.65 feet to a steel pin; thence South 39 degrees 10 minutes West, 129,5 feet to an iron pin thence through Lot No. 9 on the plan of lots referred to below North 50 degrees 50 minutes West, 155.65 feet to an iron pin: thence along the northernmost boundary line of said Lot Nos. 9 and 10 and through the center of a proposed 50 foot street North 38 degrees 50 minutes East, 129.05 feet to an iron pin, the place of BEGINNING. CONTAINING 20,121 square feet.

BEING all of Lot No. 10 and a portion of Lot No. 9 as shown on the plan of lots prepared by J. H. Rife, Registered Engineer, on April 6, 1966, revised May 28, 1968, revised September 22, 1969, and revised by Richard W. Boyer, Registered Surveyor, on September 14, 1972.

TOGETHER WITH a right of way in perpetuity to the Grantee, her heirs and

assigns, to be used in common with the Grantors, their heirs and assigns: as a means of ingress, egress and regress to Township Route T-498, said right of way is described as follows:

BEGINNING at the curb or Township Route T-498 at the common corner of Lot Nos. 7, 8 and 12 on the plan of lots above referred to thence along the northern boundary lines of Lot Nos. 8 and 0 North 38 degrees 50 minutes East, 211.59 feet to an iron pin; thence through Lot No. 9 South 50 degrees 50 minutes East 25 feet to a point; thence through Lot Nos. 8 and 9 South 38 degrees 50 minutes West, 211.59 feet to a point located on the northeastern boundary line of Lot No. 7; thence along said northeastern boundary of Lot No. 7; North 51 degrees 25 minutes West, 25 feet to a point at the curb of Township Route T-498, the place of BEGINNING.

BEING the same premises by deed dated 07/23/2007, given by Stephanie M. Lookenbill, Executrix under the Last Will and Testament of Pauline Marie Hoffman, deceased to Roger S. McDannell and recorded 09/19/2007 in Book 4982 Page 149 instrument #200700017841.

SEIZED and taken into execution as the property of Roger S. McDannell 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 January 8, 2010, 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.

IN PURSUANCE of a Writ of Execution, Judgment No. 09-S-895 issuing out of Court of Common Pleas Adams County, and to me directed, will be exposed to Public Sale on Friday, the 18th day of December, 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 those two (2) tracts of land situate, lying and being in Straban Township, Adams County, Pennsylvania, more particularly bounded and described as follows:

Tract No. 1

BEGINNING at a railroad spike situated on the east side of the Highway leading from Granite Station to Hunterstown at corner of lands now or formerly of Esther B. Rutt; thence by said lands North 87 degrees 23 minutes East 250 feet to an iron pin at other lands now or formerly of David W. McDannell; thence by other land now or formerly of David W. McDannell South 02 degrees 37 minutes East 110.0 feet to an iron pin; thence by the same South 87 degrees 23 minutes West 250.0 feet to an iron pin on the east side of the Highway leading from Granite Station to Hunterstown; thence along the eastern side of said Highway North 02 degrees 37 minutes West 110.0 feet to a railroad spike, the place of BEGINNING. CONTAINING 101 Perches.

The above description was taken from a draft of survey by LeRoy H. Winebrenner, C.S., dated August 1, 1963

Tract No. 2

BEGINNING at a railroad spike on the east side of the State Highway leading from Hunterstown to Granite Station, which spike is situated North 2 degrees 37 minutes West, 293.0 feet from a large oak at corner of lands now or formerly of Harry W. Luckenbaugh: thence in and along said State Highway, North 2 degrees 37 minutes West, 120.0 feet to a spike in the center of said State Highway: thence by other lands now or formerly of David W. McDannell and Charlotte K. McDannell, husband and wife, North 87 degrees 23 minutes East, 250.0 feet to an iron pin; thence by the same, South 2 degrees 37 minutes East, 120.0 feet to an iron pin; thence by the same, South 87 degrees 23 minutes West, 250.0 feet to a railroad spike, the place of BEGINNING. CONTAINING 110 Perches.

The above description was taken from a draft of survey prepared by LeRoy H. Winebrenner, C.S., dated August 1, 1963

Property address: 1715 Granite Station Road, Gettysburg, PA 17325 Being the same which Ann E. Harman, single by deed dated July 26, 2004, which deed is recorded in the Office of the Recorder of Deeds of Adams County, Pennsylvania, in Record Book 3650 at page 287, sold and conveyed unto Karl R. Shively and Christi C. Shively, husband and wife.

Parcel No. (38) H 11-0038

SEIZED and taken into execution as the property of **Karl R. Shively & Christi C. Shively** 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 January 8, 2010, 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.

11/13, 20 & 25

SHERIFF'S SALE

IN PURSUANCE of a Writ of Execution, Judgment No. 08-S-1851 issuing out of Court of Common Pleas Adams County, and to me directed, will be exposed to Public Sale on Friday, the 18th day of December, 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.:

BEGINNING at a point in or near the centerline of an alley and at Lot No. 3 of the hereinafter named development: thence extending along said alley South 20 degrees 43 minutes 26 seconds east 44 and 29 hundredths 44.29 feet to a point at a curve; thence by a curve to the right having a call of 94 degrees 13 minutes 26 seconds a radius of 25 feet an arc distance of 41.11 feet a chord bearing South 26 degrees 23 minutes 17 seconds West, a chord length of 36.63 feet; thence along Atlantic Avenue the following courses and distances: South 73 feet 30 minutes 00 seconds West 45.87 feet to a curve; thence by a curve to the right having an angle of 2 degrees 58 minutes 20 seconds, a radius of 495 feet, an arc distance of 25.68 feet a chord bearing of South 74 degrees 59 minutes, 10 seconds, West a chord length of 25.88; thence by another curve having a central angle of 82 degrees 48 minutes 15 seconds, a radius of 25 feet, an arc of 36.13

feet, a chord bearing of North 62 degrees 07 minutes 33 seconds West, a chord length of 33.07 feet; thence along the Northern line of Cider Drive, 20 degrees 43 minutes 26 seconds West 38 and 50/100's feet to a point at lot No. 3; thence along lot No. 3 North 69 degrees 16 minutes 34 seconds East 120 feet to a point in or near the centerline of said alley and place of BEGINNING.

BEING Lot No. 2 on a final plan, section 1 of Apple Hill prepared by Morrow Engineering Company dated February 1978. Said plan is recorded in the Adams County Recorder's Office in Plat Book 35 at page 82 and 82A.

Being Known As: 102 Cider Drive, York Springs, PA 17372.

TITLE TO SAID PREMISES IS VEST-ED IN Jason E. Swartz and Sarah Swartz by deed from Jason E. Swartz, a married person dated September 26, 2005 and recorded October 6, 2005 in Deed Book 4155, Page 172.

TAX ID. #: (42)-002-0057

SEIZED and taken into execution as the property of **Jason E. Swartz & Sarah Swartz** 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 January 8, 2010, 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.

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 VIOLA BAUGHER a/k/a ELSIE VIOLA BAUGHER, DEC'D
 - Late of Oxford Township, Adams County, Pennsylvania
 - Executrices: Phyllis M. Baugher and Janet L. Riley, c/o Keith R. Nonemaker, Esq., Guthrie, Nonemaker, Yingst & Hart, 40 York Street, Hanover, PA 17331
 - Attorney: Keith R. Nonemaker, Esq., Guthrie, Nonemaker, Yingst & Hart, 40 York Street, Hanover, PA 17331
- ESTATE OF KENNETH T. FROCK, SR. a/k/a KENNETH THOMAS FROCK, SR., DFC'D
 - Late of the Borough of Littlestown, Adams County, Pennsylvania
 - Executrix: Virginia F. Frock, 325 W. King St., Littlestown, PA 17340
 - Attorney: George W. Swartz, II, Esq., Mooney & Associates, 230 York Street, Hanover, PA 17331
- ESTATE OF GLADYS M. GARRETT, DEC'D
 - Late of Oxford Township, Adams County, Pennsylvania
 - Executrix: Jane E. Fuhrman, c/o Keith R. Nonemaker, Esq., Guthrie, Nonemaker, Yingst & Hart, 40 York Street, Hanover, PA 17331
 - Attorney: Keith R. Nonemaker, Esq., Guthrie, Nonemaker, Yingst & Hart, 40 York Street, Hanover, PA 17331
- ESTATE OF DONALD E. KROFT, DEC'D
 - Late of Latimore Township, Adams County, Pennsylvania
 - Executor: Linda M. Kroft, c/o Morris & Vedder, 32 N. Duke St., P.O. Box 544, York, PA 17405
 - Attorney: Rand A. Feder, Esq., Morris & Vedder, 32 N. Duke St., P.O. Box 544, York. PA 17405
- ESTATE OF DOROTHY A. STRAS-BAUGH, DEC'D
 - Late of Franklin Township, Adams County, Pennsylvania
 - Administratrix: Judith A. Holmes, c/o Martson Law Offices, 10 East High Street, Carlisle, PA 17013
 - Attorney: Christopher E. Rice, Esq., Martson Law Offices, 10 East High Street, Carlisle, PA 17013

- ESTATE OF ANDREW B. TAYLOR, DEC'D
 - Late of the Borough of Biglerville, Adams County, Pennsylvania
 - Administrator: Ryan E. Taylor, 50 Ditzler Avenue, Biglerville, PA 17307
 - Attorney: Puhl, Eastman & Thrasher, 220 Baltimore Street, Gettysburg, PA 17325
- ESTATE OF KATHRYN E. YINGLING, DEC'D
 - Late of Straban Township, Adams County, Pennsylvania
 - Executor: Carl G. Yingling, 105 Park Avenue, Gettysburg, PA 17325
 - Attorney: Teeter, Teeter & Teeter, 108 W. Middle St., Gettysburg, PA 17325

SECOND PUBLICATION

- ESTATE OF VIVIAN S. HOLMES, DEC'D
 - Late of Hamiltonban Township, Adams County, Pennsylvania
 - Executor: William Kelly, 3220 Fallstown Road, Falston, MD 21047
 - Attorney: Matthew R. Battersby, Esq., Battersby Law Office, P.O. Box 215, Fairfield, PA 17320
- ESTATE OF GRACE A. KERRIGAN, DEC'D
 - Late of the Borough of Gettysburg, Adams County, Pennsylvania
 - Co-Executors: Ronald C. Kerrigan, 276 Studebaker Lane, New Oxford, PA 17350; Sharon E. Shaffer, 255 New Chester Road, New Oxford, PA 17350; Joyce A. Funk, 8 Locust Lane, Gettysburg, PA 17325
 - Attorney: Gary E. Hartman, Esq., Hartman & Yannetti, Attorneys at Law, 126 Baltimore St., Gettysburg, PA 17325
- ESTATE OF GEORGE P. KRAMER, DEC'D
 - Late of Liberty Township, Adams County, Pennsylvania
 - Executrix: Mary A. Kramer, c/o Appel & Yost, LLP, 33 N. Duke Street, Lancaster, PA 17602
 - Attorney: Peter B. Astorino, Esq., Appel & Yost, LLP, 33 N. Duke Street, Lancaster, PA 17602
- ESTATE OF SHIRLEY M. NACE, DEC'D
 - Late of Highland Township, Adams County, Pennsylvania
 - Executor: Andrew P. Nace, 6670 Pigeon Hill Rd., Hanover, PA 17331-7982

ESTATE OF JEAN PACE, DEC'D

- Late of Oxford Township, Adams County, Pennsylvania
- Executors: Charles C. Pace III and Sandra R. Pace, c/o Matthew L. Guthrie, Esq., Guthrie, Nonemaker, Yingst & Hart, 40 York Street, Hanover. PA 17331
- Attorney: Matthew L. Guthrie, Esq., Guthrie, Nonemaker, Yingst & Hart, 40 York Street, Hanover, PA 17331
- ESTATE OF ANNA C. WILSON, DEC'D
- Late of Cumberland Township, Adams County, Pennsylvania
- Co-Executors: Richard G. Wilson and Brian P. Wilson, c/o Patricia Carey Zucker, Esq., Daley Zucker Meilton Miner & Gingrich, LLC, 1035 Mumma Road, Suite 101, Wormleysburg, PA 17043
- Attorney: Patricia Carey Zucker, Esq., Daley Zucker Meilton Miner & Gingrich, LLC, 1035 Mumma Road, Suite 101, Wormleysburg, PA 17043

THIRD PUBLICATION

- ESTATE OF HENRY CHARLES BAR-BERIS, III, DEC'D
 - Late of Butler Township, Adams County, Pennsylvania
 - Administrator: Henry Charles Barberis, Jr., 2385 Table Rock Rd., Biglerville, PA 17307
 - Attorney: Robert L. McQuaide, Esq., Suite 204, 18 Carlisle Street, Gettysburg, PA 17325
- ESTATE OF THOMAS JOHN HARRISON, SR., DEC'D
 - Late of the Borough of Gettysburg, Adams County, Pennsylvania
 - James Michael Harrison, 11704 Tumbrel Court, Fairfax, VA 22030
 - Attorney: David K. James, III, Esq., 234 Baltimore St., Gettysburg, PA 17325
- ESTATE OF PEARL J. SHUYLER, DEC'D
 - Late of Franklin Township, Adams County, Pennsylvania
 - Co-Executors: Lucille Pearl Sanders, 180 Knoxlyn Road, Gettysburg, PA 17325; Sterling M. Shuyler, 429 Poplar Springs Road, Orrtanna, PA 17353
 - Attorney: Puhl, Eastman & Thrasher, Attorneys at Law, 220 Baltimore Street, Gettysburg, PA 17325
- ESTATE OF JASON M. SMITH, DEC'D
- Late of Butler Township, Adams County, Pennsylvania
- Yvonne Kilmer, 160 Winding Brook Road, Biglerville, PA 17307
- Attorney: John A. Wolfe, Esq., Wolfe & Rice, LLC, 47 West High Street, Gettysburg, PA 17325

IN PURSUANCE of a Writ of Execution, Judgment No. 09-S-644 issuing out of Court of Common Pleas Adams County, and to me directed, will be exposed to Public Sale on Friday, the 18th day of December, 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 piece, parcel or tract of land situate, lying and being in Berwick Township, Adams County, Pennsylvania, more particularly described as follows, to wit:

BEING shown on a plan of lots entitled 'Test Estates Phase III', a Planned Residential Community, dated July 30, 2003 and recorded in the Office of the Recorder of Deeds of Adams County, Pennsylvania, in Plat Book 86, page 55, and designated as Lot No. 48 thereon.

TITLE TO SAID PREMISES IS VEST-ED IN Pearl E. Nicely, a married woman, by Deed from NVR, Inc., a Virginia Corporation trading as Ryan Homes, dated 12/23/2005, recorded 01/06/2006 in Book 4274, Page 25.

Tax Parcel: (04) L 11-0228--000

Premises Being: 125 North Orchard View Drive, Hanover, PA 17331

SEIZED and taken into execution as the property of **Pearl E. Nicely a/k/a Pearl E. Grant** 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 January 8, 2010, 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.

11/13, 20 & 25

SHERIFF'S SALE

IN PURSUANCE of a Writ of Execution, Judgment No. 09-S-779 issuing out of Court of Common Pleas Adams County, and to me directed, will be exposed to Public Sale on Friday, the 18th day of December, 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 lot of ground known on the Town of Hampton, in the Township of Reading, County of Adams, and State of Pennsylvania, as Lot No. 4, bounded and described as follows:

BEGINNING at Lot No. 3; thence along Baltimore Street, South 20 degrees East, 65 feet to an alley; thence North 60-1/2 degrees East 200 feet to an alley; thence North 20 degrees West, 65 feet to Lot No. 3; thence South 60-1/2 degrees West, 200 feet to the place of BEGIN-NING.

UNDER AND SUBJECT, nevertheless, to restrictions and easements of record. This conveyance is made subject to any existing easements and restrictions on the premises.

TITLE TO SAID PREMISES IS VEST-ED in Elwood M. Stambaugh, by Deed from Brandi L. West, dated 09/16/2005, recorded 02/14/2006 in Book 4314, Page 106.

Tax Parcel: (36) 001-0048---000

Premises Being: 5375 Carlisle Pike, New Oxford, PA 17350-9629

SEIZED and taken into execution as the property of **Elwood M. Stambaugh** 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 January 8, 2010, 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.

11/13, 20 & 25



REALTY CONSULTANTS

RESIDENTIAL & COMMERCIAL REAL ESTATE APPRAISAL SERVICES

Estate & Tax Planning Divorce & Action in Partition Business Succession Planning & Dissolution Condemnation

Diminution, Easement, and Restrictive Covenant Valuation
Tax Assessment Appeals
Litigation Appraisal & Qualified Expert Testimony

PA State Certified Appraisers Serving South Central Pennsylvania

439 West Market Street, York, PA 17401 Phone: (717) 843-5104 or 888-811-8196 Fax: (717) 848-5393 • Web: www.remacere.com