THE LACKAWANNA COUNTY TAX CLAIM BUREAU

NOTICE IS HEREBY GIVEN that the County of Lackawanna, through its Tax Claim Bureau, will hold a Judicial Sale under the Pennsylvania Real Estate Tax Law of 1947, as amended, commencing at 10:00 A.M. on the 5th day of May, 2023, at the Pavilion at Montage Mountain, 1000 Montage Mountain Road, Scranton, Pennsylvania, or any other venue as determined. The properties exposed to sale will be sold FREE AND CLEAR of all tax and municipal claims, mortgages, liens, charges, and estates of whatsoever kind, except ground rents separately taxed pursuant to 72 P.S. §5860.610 of the Real Estate Tax Sale Law. The properties being offered for sale have been previously advertised at the time of the Tax Claim Bureau's Upset Sale, which Upset Sale is referenced in the Petition for the Judicial Sale for each property.

IMPORTANT NOTICE: THE LACKAWANNA COUNTY TAX CLAIM BUREAU URGES BIDDERS TO RESEARCH THE PROPERTY PRIOR TO PLACING A BID TO PURCHASE. THE PROPERTY IS OFFERED FOR SALE BY THE TAX CLAIM BUREAU WITHOUT ANY GUARANTEE OR WARRANTY WHATSOEVER AS TO THE EXISTENCE OR CONDITION OF THE PROPERTY, ACCURACY OF OWNERSHIP, SIZE, BOUNDARIES, LOCATIONS, EXISTENCE OF STRUCTURES OR LACK THEREOF, LIENS, ENCUMBRANCES, TITLES, OCCUPANCY, POSSESSION, CONDEMNATION OR ANY OTHER MATTER WHATSOEVER AFFECTING THE PROPERTY. THE TAX CLAIM BUREAU URGES YOU TO CONSULT AN ATTORNEY PRIOR TO PURCHASE. NO REFUND WILL BE MADE AFTER A BID IS ACCEPTED. TRANSFER TAX AND RECORDING FEES ACCEPTED BY THE LACKAWANNA COUNTY RECORDER OF DEEDS ARE NOT REFUNDABLE UNDER ANY CIRCUMSTANCES. AN OFFER ACCEPTED FROM AN UNQUALIFIED BIDDER IS VOID AND WILL RESULT IN FORFEITURE OF ALL MONIES REMITTED WITHOUT FURTHER NOTICE

The Tax Claim Bureau makes no guaranty or warranty whatsoever as to the accuracy or completeness of title searches performed in connection with a judicial tax sale. The Tax Claim Bureau has attempted to comply with all the statutory requirements of the Real Estate Tax Sale Law, but makes no guarantees or warranties whatsoever. The independent due diligence of prospective bidders is essential, including a thorough review of the judicial sale petition, which includes a summary of the title and court docket, to ensure that all parties who have an interest in the property have been identified and served with notice of the hearing on the judicial sale petition.

There will be NO REDEMPTION PERIOD after the date of the sale, but these Taxes and Costs can be paid up to noon on the Wednesday before the Sale. NO PAYMENT WILL BE ACCEPTED THE DAY OF THE SCHEDULED SALE.

In accordance with Act No. 133, prospective purchasers at all tax sales are now required to certify as follows:

- 1. A successful bidder shall be required to provide certification to the Bureau that, within the municipal jurisdiction, such bidder is over eighteen (18) years old and not delinquent in paying real estate taxes owing to taxing bodies within Lackawanna County; and
- 2. A successful bidder shall be required to provide certification to the Bureau that, within the municipal jurisdiction, such person is not delinquent in paying municipal utility bills owed to municipalities within Lackawanna County; and

- 3. Pursuant to §501-A(a) of the Real Estate Tax Sale Law, "[a] person that intends to bid at a scheduled upset sale or judicial sale must appear and register at the bureau not less than (10) days before the scheduled upset sale or judicial sale." 72 P.S. 5860.501-A(a). Registration opens at 9:00 A.M. on April 3rd and closes at 4:00 P.M. on April 21st. A \$35 fee is required to register. In person registrations only. No exceptions will be allowed.
- 4. Pursuant to §601(d) of the Real Estate Tax Sale Law, 72 P.S. 5860.601(d) prospective bidders must certify that they have not had a landlord license revoked in any municipality in Lackawanna County and that they are not acting as an agent for a person whose landlord license has been revoked.
- 5. <u>TERMS OF SALE</u>: The Lackawanna County Tax Claim Bureau shall establish a Minimum Bid Price for each property at or prior to the sale. No sale shall be made except to the County unless a bid equal to or higher than said Minimum Bid price is received. The full minimum bid price is immediately payable as soon as the property is struck down. Payment shall be in the form of a credit card or a Cashiers' check or certified check made payable to "Lackawanna County Treasurer". The balance owed by the successful bidder must be paid in full by 3:30 P.M. the day of the sale, without further demand. If full payment is not received from the successful bidder by 3:30 P.M. on the day of the sale, all monies paid at the sale will be forfeited, notwithstanding any other bids.
- ALL BIDS ARE FINAL. You may not contact the Tax Claim Bureau and request to rescind your bid. The rule of caveat emptor or buyer beware, codified at 72 P.S. §5931, applies to the sale of all property by the Tax Claim Bureau and NO REFUNDS WILL BE MADE.
- 7. The General Assembly through the Land Bank Act has given land banks the ability to provide a "trump" bid at a Judicial Tax Sale, meaning an automatic transfer to the land bank regardless of other bids
- 8. The Tax Claim Bureau maintains the discretion and reserves the right to permit an owner of tax delinquent real estate to redeem a property slated to be sold at the Judicial Tax Sale.
- 9. Land title insurance companies may elect not to insure the title of properties sold at a Judicial Tax Sale. Bidders should consult legal counsel concerning the title and the advisability of bringing a court action to quiet title.

INSTRUCTIONS: Any person or entity whose property is included in the Sale List as being exposed to Public Sale who believes that by reason of some defect the said property should not be exposed to sale, should immediately file an Objection to said sale stating their reason(s). Said objection must be in writing, filed with the Clerk of Judicial Records to the term and number of the Petition for Sale, and a copy of said Objection must be served upon the Lackawanna County Tax Claim Bureau. A hearing on said Objection shall be held April 18, 2023, at 9:30 A.M. at the Lackawanna County Courthouse, Scranton, Pennsylvania.

The County of Lackawanna does not discriminate on the basis of race, color, national origin, sex, religion, age, disability, or familial status in employment or the provision of services.

BARBARA LYNADY, DIRECTOR TAX CLAIM BUREAU RICHARD A. FANUCCI, ESQ., SOLICITOR/JUDICIAL SALE

LACKAWANNA COUNTY
TAX CLAIM
JUDICIAL SALE ADVERTISING LIST

SALE#	CV#	OWNER	MAP NUMBER	DESCRIPTION	APPROXIMATE MINIMUM BID AMOUNT
		BLAKELY BOROUGH			
#1 #2	. ,	BRODY PROPERTIES LP BRODY PROPERTIES LP	10413-010-060 10316-060-03101	VIRGINIA AVE MAPLE ST &KEYSTONE AVE	\$3,451.45 \$3,024.46
		DICKSON CITY BOROUGH			
#3 #4	,,	NOVAK STANLEY J POPECK SUSAN B & PATRICIA, & SHALKOWSKI BARBARA A	11316-050-009 11405-010-009	829 PRICE ST CLAIRMONT RD	\$3,296.00 \$6,142.53
		DUNMORE BOROUGH			
#5	(23-CV-968)	FORTUNATO BEN	14616-020-021	230 FRANKLIN ST	\$3,208.05
		MOOSIC BOROUGH			
#6 #7		WILSON HARRY L III & JOSEPH W WILSON HARRY L III & JOSEPH W	18507-010-025 18507-010-030	WILSON ROAD REAR ROCKY GLEN RD	\$4,855.00 \$4,745.00
		OLD FORGE BOROUGH			
#8	(23-CV-760)	SOHARA DAVID & LISA	18401-020-009	85 CONNELL ST	\$6,112.00
		SCRANTON CITY			
#9	,,	ARCE-FLORES JOCELYN J	15614-010-052	945 949 CORBETT AVE	\$2,327.76
#10	, ,	ESTATE OF LORETTA ARCURI		137 139 S FILMORE AVE	\$3,835.45
#11	, ,	ASLAN SADETTIN	16711-040-015	712 PEAR ST	\$3,288.24
#12	,,	ASLAN SADETTIN	16711-010-029	1714 PROSPECT AVE	\$4,104.39
		B & L REALTY INC	15709-030-033	231 PRESCOTT AVE	\$6,572.86
		BADRI & EISSA DEVELOPMENT LLC	15619-020-015	1025 BERGEN CT	\$3,508.16
#15		BALTRUSAITIS CHRISTOPHER	13419-030-070	1109 REAR N MAIN AVE	\$5,021.13
#16 #17	. ,	BARANOWSKI RAYMOND, BISIGNANI BERNADINE, & PRAEFKE YVONEE BEAHAN JAMES P	15516-010-019 15706-040-012	1409 WATSON ST 1323 1325 GIBSON ST	\$3,725.17 \$9,077.10

#18	(23-CV-785)	BENORE DARREN E & MILLER DEBRA a/k/a MILLER DEBBI A a/k/a MILLER DEBORAH A	14518-020-031	214 N HYDE PARK AVE	\$5,123.10
#19	(23-CV-786)	BERMUDEZ ALFREDO	15610-040-031	821 EYNON ST	\$7,982.01
#20	(23-CV-787)	BOHN EILEEN & THOMAS DEBRA a/k/a SAMITZ DEBRA	16810-010-002	E MOUNTAIN RD	\$4,239.80
#21	(23-CV-788)	BRATHWAITE CARLYLE	15516-020-05201	1318 AMHERST ST	\$5,679.22
#22	(23-CV-791)	BRODY PROPERTIES LP	12302-010-00102	CLOVER ST & WEST OF RR	\$14,944.34
#23	(23-CV-792)	BROWN KEITH	13518-040-026	GR RDG ST & WYOM AVE	\$13,577.75
#24	(23-CV-793)	BUGIADA JOANNE M BAIER	15605-050-003	307 12TH	\$6,942.48
#25	(23-CV-794)	BURNS GEORGE O SR &SANDERS C A	15709-040-019	418 420 N IRVING AVE	\$4,127.21
#26	(23-CV-795)	BURNS SHANNON	13505-080-02503	44 DEPOT ST	\$7,005.55
#27	(23-CV-796)	BUTCHKAVITZ ROBERT	15610-020-02201	624 FELLOWS ST	\$20,680.75
#28	(23-CV-797)	CACHIA PATRICIA & JOSEPH	15619-020-048	922-924 CEDAR AVE	\$4,724.87
#29	(23-CV-798)	CANTAFIO MARY LOU & JOHN (JACK) A	14514-060-053	329 N HYDE PARK AVE	\$4,921.96
#30	(23-CV-799)	CANTAFIO MARY LOU & JOHN (JACK) A	14514-060-054	327 N HYDE PARK AVE	\$5,787.38
#31	(23-CV-800)	CARAMANNO ROBERT A a/k/a CARAMANO ROBERT A	15605-020-002	1405 LUZERNE ST	\$4,742.52
#32	(23-CV-801)	CERRA CHERRYL	13509-050-018	635 DETTY ST	\$4,543.17
#33	(23-CV-802)	CHARLES THOMAS J JR & LISA A	13419-040-029	1123 EUREKA AVE	\$13,148.42
#34	(23-CV-803)	ESTATE OF PETER CHIAPPINI	15709-020-027	1316 1318 VINE ST	\$6,548.10
#35	(23-CV-730)	DELEVAN DAVID K JR	15706-050-014	905 RIDGE AVE	\$5,850.28
#36	(23-CV-729)	DOUGHERTY MICHAEL P	15610-030-021	610 HAMPTON ST	\$5,325.83
#37	(23-CV-725)	FATA JENNIFER	13513-030-004	608 E MARKET ST L 4	\$9,709.08
#38	(23-CV-731)	FITZGERALD WILLIAM & LINDA	15709-010-013	1230 VINE ST	\$9,712.59
#39	(23-CV-728)	FOSTER WILLIAM L	14605-010-002	1335 37 39 GLEN & S	\$5,634.73
#40	(23-CV-733)	GILLERN JEFFREY	16712-040-005	1303 STAFFORD AVE L 1 2	\$2,266.09
#41	(23-CV-724)	GOODWIN PAUL A	13415-040-01140	GIRARD ST L 140	\$5,691.81
#42	(23-CV-726)	GRESS MYRON EST	14408-050-02101	KEYSER AVE NE PT L281	\$2,020.04
#43	(23-CV-652)	ESTATE OF THOMAS HILL JR.	14519-010-020	W LINDEN ST & 8TH AVE	\$48,316.05
#44	(23-CV-732)	HOPE INVESTMENT GROUP INC	16620-010-039	3103 MCCARTHY ST	\$4,474.91
#45	(23-CV-727)	HOWELLS ROBERT J & MARILYN K	14518-020-001	1213 LAFAYETTE ST	\$8,580.82
#46	(23-CV-624)	JAMES DARREL R	15605-050-04401	313 S DECKER CT	\$6,182.53
#47	(23-CV-622)	JAMPL LLC	14514-060-064	311 N HYDE PARK AVE	\$7,278.49
#48	(23-CV-629)	JOYCE THOMAS J	16708-050-016	943 E ELM ST	\$5,203.33
#49	(23-CV-619)	JUMA 4 ASSETS LLC	13412-020-005	1658 BRICK AVE	\$4,762.95
#50	(23-CV-625)	JUMA 4 ASSETS LLC	14670-020-047	925 QUINCY AVE L 19	\$4,451.11
#51	(23-CV-628)	KANAVY DONALD & JEANNE	16704-030-05601	FROUDE AVE	\$2,352.17
#52	(23-CV-630)	KAROLY STEVEN D & DAWN	16711-050-026	1530 S WEBSTER AVE	\$2,562.90
#53	(23-CV-623)	KARWOSKI FRANK&SHAFFER JOAN	14517-060-058	1210-12 ACADEMY	\$7,551.47
#54	(23-CV-620)	KELLY DAVID & LISA MARIE	14507-040-044	948 MT VERNON AVE	\$3,056.88
#55	(23-CV-621)	KELLY DAVID & LISA MARIE	14507-040-045	946 MT VERNON AVE	\$6,729.78
#56	(23-CV-644)	KELLYTHOR	12315-020-003	1028 REAR BENNETT ST	\$9,225.66
#57	(23-CV-645)	KENDRICS ALBERTA	15709-050-025	1409 VINE ST	\$5,767.95
#58	(23-CV-646)	KREIDLER DONNA MARIE	14513-050-026	1830 PRICE ST	\$7,413.08
#59	(23-CV-647)	KUCHWARA GREGORY	13419-010-046	1625 HAWTHORNE ST	\$9,142.47
#60	(23-CV-648)	LARNERD GRETCHEN	15717-030-054	210 STAFFORD AVE	\$5,881.34
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#61	(23-CV-649)	LEAN PROPERTIES	12302-010-011	1300 BLK PIKE ST	\$2,209.50
#62	(23-CV-650)	LEIBERT JOHN	16805-010-046	725 MEADOW AVE	\$2,551.85
#63	(23-CV-651)	LISIEWICZ ANTHONY S JR&TRUDY B	17608-020-012	3229 CEDAR AVE	\$8,359.20
#64	(23-CV-902)	LOUMAR FAMILY LIMITED PARTNERSHIP	13415-040-01121	EUCLID AVE L 121	\$5,910.68
#65	(23-CV-904)	LOUMAR FAMILY LIMITED PARTNERSHIP	13415-040-01122	EUCLID AVE L 122	\$5,910.68
#66	(23-CV-905)	LOUMAR FAMILY LIMITED PARTNERSHIP	13415-040-01103	EUCLID AVE L 103	\$5,910.68
#67	(23-CV-903)	LOUMAR FAMILY LIMITED PARTNERSHIP	13415-040-01105	EUCLID AVE L 105	\$5,910.68
#68	(23-CV-907)	LUCKE JANIS J L	15706-030-029	705 HARRISON AVE	\$5,300.65
#69	(23-CV-627)	LYDON PATRICK, LYDON JENNIE & DAVIS THOMAS J	16620-020-016	VIPOND & COYNE	\$8,886.46
#70	(23-CV-909)	MAGNOT GARY & ROBIN	16712-050-039	1007 STAFFORD AVE REAR	\$6,363.16
#71	(23-CV-913)	MARTONE CLARA & ORTIZ NERY	15706-020-039	609 PRESCOTT AVE L15	\$7,938.27
#72	(23-CV-912)	McLAUGHLIN KATHLEEN	16708-060-043	709 CROWN AVE	\$7,942.28
#73	(23-CV-911)	MCHALE JOSEPH & SHARON	15706-020-051	641 PRESCOTT AVE	\$8,336.56
#74	(23-CV-910)	MELLNER RHODA O	14670-020-055	916 QUINCY AVE	\$9,779.58
#75	(23-CV-906)	MORAN KELLY LYNN	13517-010-059	1441 DICKSON AVE	\$8,162.45
#76	(23-CV-908)	NEISWENDER BRIAN ANDREW	14510-020-016	1530 SWETLAND ST	\$5,960.40
#77	(23-CV-900)	OVERLOOK AT CLAY II LLC	14618-010-015	CLAY AVE L 9 10 11 12	\$10,343.14
#78	(23-CV-901)	OVERLOOK AT CLAY LLC	14618-010-022	1029 REAR N WEBSTER AVE	\$2,367.34
#79	(23-CV-953)	PERRY TIMOTHY	16714-010-012	2313 BIRNEY AVE L 3	\$2,385.81
#80	(23-CV-950)	PETERS FREDERICK	15709-040-001	1401 1403 LINDEN ST	\$4,545.16
#81	(23-CV-945)	PRYAL SEAN & MARGARET	13510-040-014	606 DEAN ST	\$6,472.55
#82	(23-CV-949)	QUALES DEBBIE & TCHORZEWSKI MAREK	15641-010-035	215 MORAN CT	\$3,577.12
#83	(23-CV-943)	ROBBINS SAMUEL JR	12319-030-036	611 OAK ST	\$4,618.71
#84	(23-CV-946)	ROCHE PHYLLIS	14517-030-029	1429 ACADEMY ST	\$5,279.64
#85	(23-CV-944)	ROSPIGLIOSI JUAN	13407-020-052	728 THEODORE ST	\$5,656.36
#86	(23-CV-952)	ROSSI JOSEPH	16710-020-067	GIBBONS ST	\$2,768.84
#87	(23-CV-954)	SAYFULLAYEV RUSTAM	16715-020-011	726 BLK GIBBONS ST	\$2,190.41
#88	(23-CV-955)	SAYFULLAYEV RUSTAM	16715-020-012	728 GIBBONS ST	\$9,232.25
#89	(23-CV-956)	SAYFULLAYEV RUSTAM	16715-020-013	730 BLK GIBBONS ST	\$2,190.41
#90		SCHEIDLER GROUP LLC	15710-020-024	515 SCHULTZ CT	\$3,380.89
#91	(23-CV-947)	SCHMIDT LEE	15605-010-022	1433 FELLOWS ST	\$9,949.59
#92	(23-CV-658)	SCHNEIDER CHRISTINE L	13412-040-038	215 PUTNAM ST	\$3,384.05
#93	(23-CV-659)	SCOTT PAUL	15656-010-036	524 3RD AVE	\$5,407.11
#94	(23-CV-661)	SHERMAN KAYLA	14517-020-012	1518 LUZERNE ST	\$7,134.50
#95	(23-CV-662)	SOTTILE GINA ESTATE	14518-030-02901	122 N EDWARDS CT REAR	\$2,666.71
#96	(23-CV-663)	SOULINHAVONG KHAMPHANH & NANTHANA	14402-050-02342	2720 DIVISION ST	\$13,644.62
#97	(23-CV-664)	SPELMAN WILLIAM & FLORENCE R	15709-040-049	8 PRESCOTT	\$4,805.28
#98	(23-CV-665)	STADOLNY STANLEY	13420-060-029	1446 1448 MEYLERT AVE	\$9,219.79
#99	(23-CV-666)	STEWART GLENN & CUFF YVETTE	15605-050-047	325 327 S DECKER CT	\$5,103.69
#100	(23-CV-668)	TALARICO FLORENCE	12417-010-019	439 MARY ST	\$2,552.23
#101	(23-CV-680)	TRIPP FOSTER & HEGEDUS PAM	12320-040-037	1861 BLOOM AVE	\$4,503.86
#102	. ,	ESTATE OF CECILIA M VANCOSKY	15648-020-019	435 RAILROAD AVE	\$5,206.53
#103	(23-CV-683)	ESTATE OF JOHN VITALI	13419-050-020	1016 REAR TRIPP ST	\$2,435.26

#104 #105 #106 #107 #108 #109	(23-CV-685) (23-CV-686) (23-CV-687) (23-CV-688) (23-CV-678)	ESTATE OF JOHN VITALI WASSEL WILLARD M & KAREN L ESTATE OF HARRY WEINBERGER WHEELER STEPHANIE ESTATE OF THERESA YARASAVCICH 221 WHEELER AVE LLC SOUTH ABINGTON TOWNSHIP	15606-030-00208	1209 PROV ROAD L111 1427 CROWN AVE PROVIDENCE RD 107 HOPE WAY L 8 1527 REAR PROSPECT AVE 221 WHEELER AVE	\$7,615.58 \$3,742.00 \$10,278.59 \$4,667.59 \$2,155.63 \$4,743.87
#110	(23-CV-581)	BRODY PROPERTIES LP TAYLOR BOROUGH	11104-010-00602	MORGAN HWY	\$2,916.35
#111		CONNOLLY JOSEPH & ESTATE OF MARY GRACE CONNOLLY	15514-010-019	110 RINALDI DRIVE	\$7,248.48
		CLIFTON TOWNSHIP			
#112	(23-CV-584)	IANNIELLI NICHOLAS	23403-020-024	LAUREL COURT JJ-24	\$3,440.45
		THORNHURST TOWNSHIP			
#113 #114 #115	(23-CV-585)	KALBACH TIMOTHY C &BARBARA J WYOMISSING INC WYOMISSING INC	24500-040-024 24103-140-001 24601-050-001	T C C E L-1070 SEC 3 TCCE SEC V PH II PHASE V SEC I	\$2,732.60 \$16,467.24 \$5,212.20
		GREENFIELD TOWNSHIP			
#116 #117		ESTATE OF JOHN MICHALICK AND ESTATE OF HELEN MIHALICK WILHEIM REALTY CORP	01202-010-006 03101-030-001	W GREENFIELD ADJOINING ROUTE 81	\$7,060.25 \$15,105.45
		JERMYN BOROUGH			
#118	(23-CV-966)	PAGE JOANN	07312-010-01400	714 LINCOLN AVE	\$4,366.45
		CARBONDALE TOWNSHIP			
#119		GARDUS ANNA ESTATE	04502-010-020	MORSE AVE	\$2,082.90
		CARBONDALE CITY			
#121	(23-CV-963)	ADVANCED CONSULTING INC MULLISKY PAUL WITKO DANIEL J & AMY L	04510-030-016 04514-020-029 04514-020-066	110 BELMONT ST 9 BIRKETT ST 15 GILBERT ST	\$4,294.45 \$2,372.45 \$3,631.25
		COVINGTON TOWNSHIP			
#123 #124) MONTUO LUIS A & CARMEN M) PARRY RALPH H & ELIZABETH	22702-080-095 21804-020-00206	RECREATION RUN R1-95 PRIVATE DR	\$2,942.49 \$3,703.00
		SCOTT TOWNSHIP			
#125 #126) MUSUMECI JOSEPH & LORI) PORTER TIM		COUNTY RD TO CHAPMAN LENHART ST C-56 TO 60	\$2,067.90 \$2,096.90
		FELL TOWNSHIP			
#127 #128		FITZGERALD JAMES & BRUCE MARGT FITZGERALD JAMES & MARGARERT		324 JEFFERSON ST 328 JEFFERSON ST	\$5,467.00 \$2,754.90
		JEFFERSON TOWNSHIP			
#129	(23-CV-677)	RITTER THOMAS A & CINDY L	15004-020-00501	MT COBB RD SR 348	\$2,970.46
		MAYFIELD BOROUGH			
#130	(23-CV-967)	HAMMAD KHADER	07405-070-01201	719 POPLAR ST	\$2,890.45
			TOTAL PARCELS	130	

JUDICIAL OPINION

CASE NAME AND NUMBER: Scranton School District v. Lackawanna County Board of Assessment Appeals (Midtown

Apartments), 2022 WL 8222970 (Lacka. Co. 2022)

DATE OF DECISION: October 7, 2022
JUDGE: Terrence R Nealon

ATTORNEYS INVOLVED:

Christine Cattani, Esquire, Sweet, Stevens, Katz & Williams, Counsel for Appellant, Scranton School District

Jack M. Price, Esquire, Oliver, Price & Rhodes, Counsel for Appellee, Midtown Apartments

SUMMARY OF OPINION:

A local school district appealed the county board of assessment appeals' grant of the request for exemption from real estate taxes that was submitted by the non-profit taxpayer on the ground that it qualified as a "purely public charity" within the meaning of Article VIII, Section 2(a)(v) of the Pennsylvania Constitution and relevant statutory law. To be entitled to the requested charitable exemption of its property from taxation, the taxpayer was required to satisfy (a) the five-part test set forth in Hospital Utilization Project v. Commonwealth, 507 Pa. 1, 487 A.2d 1306 (1985) for the establishment of a purely public charity for constitutional purposes, (b) the corresponding quantitative criteria in Section 5 of the Institutions of Purely Public Charity Act (Act 55), 10 P.S. § 375, and (c) the exemption provisions in Section 8812 of the Consolidated County Assessment Law (the "Assessment Law"), 53 Pa.C.S. § 8812.

The relevant and credible evidence established that due to the inability of the city to retain or locate a developer to construct affordable properties for needy midtown residents who were displaced by the redevelopment authority's demolition of dilapidated housing in that neighborhood, religious and community leaders created the non-profit taxpayer to develop and provide low-cost housing for the "working poor" pursuant to a federal program designed to assist low income families in obtaining housing. During its 50 year history, the non-profit taxpayer provided affordable rental dwellings to "working poor" tenants by charging rents 40% below market rates, and an independent market study that was conducted by a third party revealed that the non-profit taxpayer experienced an annual "lost rent potential" of \$962,808.00 by serving low-income residents who met the eligibility requirements of the United Statements Department of Housing and Urban Development. Based upon the competent evidence presented, the non-profit taxpayer was found to be a "purely public charity" so as to be entitled to exemption from real estate taxes under the Pennsylvania Constitution, Act 55, and the Assessment Law. As a result, its real estate was determined to be exempt from tax attion.

JUDICIAL OPINION

CASE NAME AND NUMBER: Williams v. Glenmaura Senior Living at Montage, 2022 WL 10025196

(Lacka, Co. 2022)

DATE OF DECISION: October 14, 2022 JUDGE: Terrence R. Nealon

ATTORNEYS INVOLVED:

David W. Saba, Esquire, David J. Selingo, Esquire, counsel for Plaintiff

Mark T. Sheridan, Esquire, Jonathan S. Comitz, Esquire, counsel for Defendant, Glenmaura Senior Living at Montage

Peter A. Callahan, Esquire, counsel for Defendant, Lackawanna Mobile X-Ray, Inc. Grace Doherty Hillebrand, Esquire, counsel for Defendant, Darlene Dunay, D.O.

Melissa A. Dziak, Esquire, counsel for Additional Defendants, Rapid Radiology, Inc. and Dr. Bhavika Dave

SUMMARY OF OPINION:

After the defendant-personal care home's motion for partial summary judgment with respect to the administratrix's punitive damages claim was denied, the administratrix served supplemental discovery seeking the home's financial information and records, and also served a notice of her intent to subpoena financial records from the home's bank. The home asserted objections to the proposed subpoena on the grounds it had already produced its tax returns, such that the subpoena represented "a classic fishing expedition into its finances."

In determining a punitive damages award, the jury may consider the wealth of the defendant, and a defendant's net worth has been recognized as a valid measure of a defendant's wealth for purposes of punitive damages. The amount by which a defendant's assets exceed its liabilities represents that defendant's net worth, and a defendant's tax returns measure income, which is irrelevant to a statement designed to measure net worth. Moreover, a balance sheet may underestimate a defendant's net worth by valuing real estate on a cost basis, less depreciation taken, rather than at fair market value. In contrast, a defendant's self-assessment of its net worth in loan, mortgage, and line of credit applications may provide a more accurate and reliable estimate of a defendant's wealth, particularly since a borrower is exposed to prosecution for knowingly making false statements of material fact in net worth submissions provided to federally insured financial institutions. Therefore, the home's objection to the proposed subpoena was overruled, and the administratrix was granted leave of court to serve a subpoena upon the home's bank seeking production of the home's loan, mortgage, and line of credit applications, and its bank statements for any accounts.

ESTATES

First Notice

ESTATE OF SHIRLEY WAGNER EAGEN A/K/A SHIRLEY W. EAGEN, late of South Abington Township, Lackawanna County, Pennsylvania (died December 21, 2022). Letters Testamentary having been granted, all persons having claims or demands against estate of decedent shall make them known and present them, and all persons indebted to said decedent shall make payment thereof without delay to Gretchen Ann Eagen Mackie, Executor, 109 Beech Street, Waverly, Pennsylvania 18471 or to Jenna Kraycer Tuzze, of Oliver, Price & Rhodes, Attorney for the Estate, 1212 South Abington Road, P.O. Box 240, Clarks Summit, Pennsylvania 18411.

ESTATE OF SHIRLEY J. FERRARIO, A/K/A SHIRLEY FERRARIO, late of South Abington Twp, Pennsylvania (died 01/30/23). Notice is hereby given that Letters Testamentary on the above Estate have been granted to Eileen F. Burke, of Waverly Twp, PA. All persons indebted to the said Estate are required to make payment and those having claims to present the same without delay to Patrick N. Coleman, Esquire, Tellie & Coleman, P.C., 310 East Drinker Street, Dunmore, PA 18512.

ESTATE OF JOSEPH JURKOVIC, late of Peckville, Pennsylvania (died February 4, 2023). Letters Testamentary have been issued to Karen Rockoff, Executrix of the Estate. All those indebted to said Estate are required to make payment and those having claims to present the same without delay to the Executrix for the Estate c/o Patrick Walsh, Esquire at the Law Office of Patrick A. Walsh, LLC, 604 N. State Street, Clarks Summit, PA 18411.

NOTICE IS HEREBY GIVEN that Letters Testamentary were granted to Ann Christine Fanning and Michael Langan, in the ESTATE OF STELLA LANGAN, late of the City of Scranton, Lackawanna County, Pennsylvania, who died on February 3, 2023. 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 estate's counsel named below: Edwin A. Abrahamsen, Esquire, Abrahamsen, Conaboy & Abrahamsen, P.C., 1006 Pittston Avenue, Scranton, PA 18505.

MARK J. LESKO, SR., deceased, late of Scranton, PA (died January 17, 2023). Letters Testamentary having been granted, all persons having claims or demands against the estate of the decedent shall make them known and present them, and all persons indebted to the decedent shall make payment thereof to Mara Nicole Lesko, Executrix, or to Raymond W. Ferrario, Attorney for the Estate, Suite 528, Scranton Life Building, 538 Biden Street, Scranton, PA 18503-1816, RAYMOND W. FERRARIO. P.C.

ESTATE OF MARLA J. MARRAZZO, DECEASED, late of 175 SPRUCE ST., ARCHBALD, PA 18403, (Died JANUARY 12, 2023). MICHAEL VOSILA, Executor; Mark G. Rudalavage, 171 Scranton-Carbondale Highway, Eynon, Pennsylvania 18403-1027, Attorney. MARK G. RUDALAVAGE. ESQUIRE

ESTATE OF GERARD K. MCGUIRE, late of Scranton, Pennsylvania (died October 01, 2022). Notice is hereby given that Letters of Testamentary on the above Estate have been granted to Megan McGuire, of Moosic., PA. All persons indebted to the said estate are required to make payment and those having claims to present the same without delay to the Personal Representative named herein, or to Patrick N. Coleman Esq., Tellie & Coleman, P.C. 310 East Drinker Street, Dunmore, PA 18512.

ESTATE OF JOSEPH F. NORELLA, of Carbondale, Lackawanna County, Pennsylvania (died March 2, 2023). Notice is hereby given that Letters Testamentary in the above Estate have been issued to LOUIS NORELLA, JR. Creditors shall present claims and debtors shall make payment to, LOUIS NORELLA, JR., EXECUTOR, or, BENJAMIN S. SCHNESSEL, Attorney for the Estate, 11-13 Park Place, Carbondale, PA 18407.

LINDA RICHARDS, deceased, late of Dickson City, PA (died December 17, 2022). Letters Testamentary having been granted, all persons having claims or demands against the estate of the decedent shall make them known and present them, and all persons indebted to the decedent shall make payment thereof to Thomas H. Campbell, Jr., Executor, or to Raymond W. Ferrario, Attorney for the Estate, Suite 528, Scranton Life Building, 538 Biden Street, Scranton, PA 18503-1816. RAYMOND W. FERRARIO, P.C.

ESTATE OF KATHLEEN O. ROSENTHAL, late of Moosic, Lackawanna County, Pennsylvania, (Died on January 5, 2023) Personal Representative, Anthony Telesino, Donna M. DeVita, Attorney, 1209 Marion Street, Dunmore, PA 18509.

NOTICE IS HEREBY GIVEN that Letters of Administration were granted to Scott Sheehan and Robert Sheehan, in the ESTATE OF MARGARET SHEEHAN, late of the City of Scranton, Lackawanna County, Pennsylvania, who died on May 4, 2022. 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 estate's counsel named below: Edwin A. Abrahamsen, Esquire, Abrahamsen, Conaboy & Abrahamsen, P.C., 1006 Pittston Avenue, Scranton, PA 18505.

NOTICE IS HEREBY GIVEN that Letters of Administration have been granted in the ESTATE OF LOIS STEFANO, who died April 16, 2022, late of Scranton City, Lackawanna County, PA, to Warren Stefano, Administrator. All persons indebted to said Estate are requested to make payment and those having claims or demands to present the same without delay to the Administrator c/o, Samuel A. Falcone, Esquire, 900 Rutter Avenue, Suite 24, Forty Fort, PA

ESTATE OF MAUREEN ANN VANGORDER late of the Borough of Clarks Summit, PA (died January 8, 2023). Letters of Administration on the above estate have been granted, all persons having claims and demands against the estate of the above decedent shall make them known and present them; all of the persons indebted to the said decedent shall make payment thereof without delay to: Rick E. VanGorder, 308 Melrose Avenue, Clarks Summit, PA 18411. PATRICK J. LAVELLE, ATTORNEY FOR THE ESTATE

ESTATE OF MICHAEL WALSH, late of the City of Scranton, Lackawanna County, Pennsylvania (died October 16, 2022). Personal Representative is Eve Walsh-Bisignani, 1159 Eynon Street, Scranton, PA 18504. Attorney for the Estate is Nancy M. Barrasse, Esquire, 224 Adams Avenue, Scranton, Pennsylvania 18503.

ELLEN ALBERTA WEBB, late of Moosic, Lackawanna County, Pennsylvania (died February 22, 2022). Notice is hereby given that Letters of Administration have been granted. All persons having claims or demands against the Estate of the Decedent are to make known the same, and all persons indebted to the Decedent to make payments without delay to Mark A. Webb, Administrator c/o Gregory M. Lane, Esquire, 2617 N Second Street, Harrisburg, PA 17110.

STEPHEN J. WEISSBERGER, Deceased. Late of Clarks Summit Borough, Lackawanna County, PA. D.O.D. 12/25/22. Letters Testamentary on the above Estate have been granted to the undersigned, who request all persons having claims or demands against the estate of the decedent to make known the same and all persons indebted to the decedent to make payment without delay to Esther Weissberger & Alan Weissberger, Executors, 510 Old Colony Rd., Clarks Summit, PA 18411. Or to their Atty.: Alan Weissberger, 1727 Pine St., Phila, PA 19103

Second Notice

ESTATE OF PATRICIA BIANCHI, DECEASED, late of 600 MAIN ST., EYNON, PA 18403, (Died JANUARY 27, 2023). RICHARD BIANCHI, Executor; Mark G. Rudalavage, 171 Scranton-Carbondale Highway, Eynon, Pennsylvania 18403-1027, Attorney, MARK G. RUDALAVAGE, ESQUIRE.

RE: Estate of FRANCIS BIANCONI, late of Scott Township, Lackawanna County, Pennsylvania (died May 6, 2013). Notice is hereby given that Letters of Administration for the Estate have been issued to JEFFREY BIANCONI, Administrator of the Estate. All those having claims or demands against the Estate or indebtedness owed to the Estate shall present claims or remit payment without delay to the ADMINISTRATOR, or to John J. McGovern, Jr., Attorney for the Estate, 321 Spruce Street - Suite 201, Scranton, PA 18503.

RE: ESTATE OF ROBERT HAFTEL, late of Waverly Township, PA, who died January 18, 2023. Letters Testamentary in the above estate having been granted, all persons having claims or demands against the estate of the decedent shall make them known and present them, and all persons indebted to said decedent shall make payment thereof without delay to: Rachel Lise Gilbert, Executrix, or Daniel L. Penetar, Jr., Esquire, 753 E. Drinker Street, Dunmore, Pennsylvania.

ESTATE OF RONALD J JACKSON, late of the City of Scranton died 12/22/2022, Letters of Administration granted to Ruth Walsh & Maria Malinowski, Terrence V. Gallagher Attorney for the Estate, 416 Jefferson Avenue, Scranton, PA 18510. Notice is hereby given that Letters of Administration have been granted. All persons indebted to the said estate are required to make payment, and those having claims or demands are to present the same without delay to the Co-Administrator's name.

ESTATE OF BONNIE LAIRD, DECEASED. LATE OF DALTON, PENNSYLVANIA (DIED JANUARY 29, 2023). All persons indebted to said Estate are required to make payment, and those having claims or demands to present the same, without delay, to Brian P. Laird, Administrator, c/o Attorney Joseph F. Gaughan, 1107 Oram Street, Scranton, PA 18504. LAW OFFICE OF JOSEPH F. GAUGHAN, P.C., JOSEPH F. GAUGHAN, ESQUIRE, ATTORNEY FOR THE ESTATE

ESTATE OF JOHN J. LANGAN, late of Moosic, Pennsylvania (died December 01, 2022). Notice is hereby given that Letters of Testamentary on the above Estate have been granted to Debra M. Langan, of Boca Raton, FL. All persons indebted to the said estate are required to make payment and those having claims to present the same without delay to the Personal Representative named herein or to Patrick N. Coleman, Esq., Tellie & Coleman, P.C., 310 East Drinker Street, Dunmore, PA 18512.

ESTATE OF THOMAS W. SHEEAN, Late of Waverly Township, Lackawanna County, Pennsylvania. Letters Testamentary on the above estate having been granted to James Black and Theresa Graham, all persons indebted to the said estate are requested to make payment, and those having claims to present the same without delay to them c/o Joseph Kosierowski, Esq. 400 Broad Street, Milford, Pennsylvania 18337.

ESTATE OF JUDY A. SIMMONS, Late of Scranton, Lackawanna County, Pennsylvania. Letters of Administration on the above estate having been granted to Jessica J. McCusker, all persons indebted to said estate are requested to make payment, and those having claims to present the same without delay to her c/o Joseph Kosierowski, Esq. 400 Broad Street, Milford. Pennsylvania 18337.

NOTICE IS HEREBY GIVEN of the administration of the ANN KATHERINE STANISZEWSKI IRREVOCABLE PERSONAL RESIDENCE TRUST AGREEMENT dated October 29, 2010, Ann Katherine Staniszewski, late of Scranton, Lackawanna County, Pennsylvania, died January 18, 2023. All persons indebted to the decedents are required to make payment and those having any claims or demands are to present the same, without delay, to the Trustee, Julie Toole. 18 Wildwood Lane. Waltham. MA 02451.

Third Notice

NOTICE IS HEREBY GIVEN that Letters Testamentary have been granted to Theodora Scioscia in the ESTATE OF EDMUND FRED BEZAK alk/a EDMUND F.
BEZAK alk/a E.F. BEZAK late of South Abington Township, PA (died 02/02/2023). All persons indebted to said estate are requested to make payment, and creditors to present their claims without delay to the Executrix c/o Ernest A. Sposto Jr., Esq., 108 North Washington Avenue, Suite 401, Scranton, PA 18503. Attorney for the Estate.

ESTATÉ OF RICHARD D. BROWER, late of Spring Brook Township PA (Died: January 10, 2023). Lauren Brower Hicks or Albert E. Nicholls, Jr., Attorney for the Estate, 1421 E. Drinker Street, Dunmore, Pennsylvania 18512. HUGHES, NICHOLLS & O'HARA, By: ALBERT E. NICHOLLS, ESQUIRE

IN RE: ESTATE OF MARY E. CASEY, A/K/A MARY CASEY, late of Thornhurst, Lackawanna County, Pennsylvania. Date of Death: October 10, 2022. Letters of Administration have been granted to the undersigned, who requests all persons having claims or demands against the estate of said decedent to make known the same and all persons indebted to the decedent to make payments without delay to: Anne Marie Wall, c/o Kelly C. Jamison, Esquire, PO Box 2257, Albrightsville, PA 18210 or her attorney: Kelly C. Jamison, PO Box 2257, Albrightsville, PA 18210 (570) 657-5959

RE: ESTATE OF ROBERT CRON JR., late of Scranton, Lackawanna County, Pennsylvania (died January 16, 2023). Notice is hereby given that Letters of Administration for the Estate have been issued to Robert Cron Sr., Administrator of the Estate. All those having claims or demands against the Estate or indebtedness owed to the Estate shall present claims or remit payment without delay to the ADMINISTRATOR, or to John J. McGovern, Jr., Attorney for the Estate, 321 Biden Street - Suite 201, Scranton, PA 18503.

ESTATE OF ROSANNE F. GILROY, late of the City of Scranton, Lackawanna County, Pennsylvania, died on September 12, 2017. Letters Testamentary having been granted to John Patrick Gilroy. Creditors shall make demands and debtors shall make payment without delay to Thomas J. Jones, Jr., Esquire, Attorney for the Estate, Thomas J. Jones, Jr., P.C., Jones Building, 410 Biden Street, Suite 301, Scranton. PA 18503.

Letters Testamentary in the ESTATE OF JOAN M. GOURLEY al/da JOAN MARY GOURLEY, late of Scranton, Pennsylvania (Died, January 19, 2023), have been granted to Maureen E. Kelly, Executrix. All persons having claims against the Estate are requested to present them in writing and all persons indebted to the Estate are required to make payment without delay to the above-named Executrix, or to Ann Lavelle Powell, Esquire, Powell & Appleton, P.C., 345 Wyoming Avenue, Scranton, PA 18503, Attorney for the Estate.

ESTATE OF JUNE P. HAFNER, DECEASED, late of 444 CENTER ST., COVINGTON TWP., PA 18444, (Died JANUARY 4, 2023) SUZANNE E. STEVENS, Executrix; Dante A. Cancelli, Esquire, Suite 260, 125 North Washington Ave., Scranton, Pennsylvania 18503, Attorney. DANTE A. CANCELLI, ESQUIRE

NOTICE is hereby given that Letters Testamentary have been given in the ESTATE OF JEROME DONALD KAIRIS, a/k/a JEROME D. KAIRIS, a/k/a JEROME KAIRIS, a/k/a JEROME KAIRIS, alka given Township, Lackawanna County, Pennsylvania, who died February 19, 2023. All persons indebted to said Estate are required to make payment, and those having claims or demands, to present the same without delay to the Executrix, William R. Lazor and his attorneys, Hourigan, Kluger & Quinn, P.C., 600 Third Avenue, Kingston, PA 18704.

ESTATE OF ALLEN R. KURILLA, late of Lackawanna County, Pennsylvania (died January 26, 2023). Personal Representative is Karin Callis, 824 Albert Street, Dickson City, PA 18519. Attorney for the Estate is Nancy M. Barrasse, Esquire, 224 Adams Avenue, Scranton, Pennsylvania 18503.

ESTATE OF VINCENT M. LASKOWSKI, Late of Scranton, Pennsylvania, (Died February 19, 2023). Letters Testamentary have been granted to Mr. John W. Laskowski, Executor. All persons having claims against the Estate or indebted to the Estate shall make payment or present claims to Douglas P. Thomas, Attorney for the Estate, 345 Wyoming Avenue, Suite 200, Scranton, PA 18503.

IN RE: ESTATE OF JOSEPH M. MONAHAN, a/k/a JOSEPH MONAHAN late of Carbondale, Lackawanna County, Pennsylvania, (died January 3, 2023). Letters Testamentary in the above Estate having been granted, all person having claims or demands against the Estate of the Decedent shall make them known and present them, and all persons indebted to the said Decedent shall make payment thereof, without delay, to Matthew Maida, Personal Representative, or to Joseph S. Toczydlowski, Jr., Esquire, of the Toczydlowski Law Office, 723 North Main Street, Archbald, PA 18403.

ESTATE OF WILLIAM S. MUSCOSKY, late of Lackawanna County, Pennsylvania (died January 27, 2023). Personal Representative is Glenn W. Muscosky, 233 W. 26th Street, #3W, New York, NY 10001. Attorney for the Estate is Nancy M. Barrasse, Esquire 224 Adams Avenue, Scranton, Pennsylvania 18503.

RE: ESTATE OF MARIAN SINGER a/k/a MARIAN LINDA SINGER, late of Clarks Summit, County of Lackawanna, and State of Pennsylvania, deceased, who died on the 18th day of February, 2023. Letters of Administration having been granted to File No. 35-23-00295, all persons having claims or demands against the estate of the decedent shall make them known and present them, and all persons indebted to the decedent shall make payment thereof without delay to Lisa Singer, 676 Glen Circle Drive, Tobyhanna, PA 18466, or to Mattes & Mattes, P.C. 201 West Main Street, P.O. Box 222. Dalton. PA 18414.

ESTATE OF ELEANOR M. THOMSON a/k/a ELEANOR THOMSON, of Eynon, Pennsylvania (died January 26, 2023). All persons indebted to the estate shall make payment and those having claims or demands are to present same without delay to the Executor, Edwin J. Thomson, or Richard A. Fanucci, Attorney for the Estate, 1711 Main Street, Blakely, PA 18447. RICHARD A. FANUCCI, ESQ.

Notice is hereby given that Letters of Administration have been granted in the following Estate. All persons indebted to said Estate are required to make payment, and those having claims or demands to present the same without delay to the Administrator named. ESTATE OF STEPHEN WILBUR, Moosic, PA. Susan Cooper, Administrator; Christopher J. Szewczyk, Esquire, Attorney, 321 Biden Street, Suite 201, Scranton, PA 18503. CHRISTOPHER J. SZEWCZYK, ESQUIRE. ATTORNEY FOR THE ESTATE

ARTICLES OF INCORPORATION

CHARGER CHEER PARENT FUNDRAISING GROUP has been incorporated under the provisions of the Pennsylvania Nonprofit Corporation Law of 1988.

Walter F. Casper, Jr., Esq. 35 S. Church St. P.O. Box 513 Carbondale, PA 18407 T-1 3/31/23

ARTICLES OF INCORPORATION

NOTICE IS HEREBY GIVEN that Articles of Incorporation (nonprofit) for JJESS Corporation were filed with the Department of State of the Commonwealth of Pennsylvania pursuant to the provisions of the Nonprofit Pennsylvania Business Corporation Law of 1988 on January 25, 2023.

HOEGEN & ASSOCIATES, P.C. Attorneys 152 South Franklin Street Wilkes-Barre Pa 18701 T-1 3/31/23

NOTICE ESTATE OF ELAINE J. FALZONE, DECEASED NOTICE OF INTENT TO PRESENT PETITION FOR GRANT OF LETTERS OF ADMINISTRATION

Barbara Castelletti, the sister-in-law of the captioned decedent, will be presenting a holographic Will to the Register of Wills of Lackawanna County, on March 30, 2023, and will request said Register to issue Letters of Administration, C.T.A., to her, so that the assets and chattels of the decedent can be administered, and so the estate can satisfy any debts or obligations of the decedent.

If you have any objection to the Register granting Letters to the above-named Barbara Castelletti, you should notify the Register of Wills, in writing, setting forth the nature of your objection(s). Such notice should be directed to:

Register of Wills/Clerk of Orphans' Court of Lackawanna County Lackawanna County Government Center 123 Wyoming Avenue, Suite 521 Scranton, Pennsylvania 18503

Any questions you have about the matter can be directed to Petitioner's counsel, to wit:
Douglas P. Thomas, Esquire
Thomas & Pinnacoli
345 Wyoming Avenue, Suite 200
Scranton, PA 18503
Telephone: (570) 963-8880

E-Mail: dpthomas@tandplaw.com T-2 3/24/23, 3/31/23, & 4/1/23