

# Northumberland Legal Journal

USPS 396-860 *Published weekly by*

## NORTHUMBERLAND COUNTY BAR ASSOCIATION

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*NOTICE—PRINTING DATE—FRIDAY*

*Advertisements must be received by NOON the preceding Wed.*

**Vol. 87**

**Sunbury, PA, Monday, July 13, 2015**

**No. 28**

Subscription Price - \$30.00 Out of County • \$20.00 In County  
Periodicals Postage Paid at Sunbury, PA 17801 and Additional Mailing Offices  
PRINTING OFFICE - Keystone Printing & Graphics, Inc. 583 N. Oak Street, Shamokin, PA 17872  
POSTMASTER: Send Address Correction Form 3579 to  
Northumberland Legal Journal P.O. Box 126, Sunbury, PA 17801

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**CASES  
STATUTES**

— : —

**ALWAYS UP TO DATE**

**EXECUTORS' AND**

**ADMINISTRATORS' NOTICE**

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

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In Re: Estate of Linda J. Lechner, late of the Borough of Riverside, Northumberland County, Pennsylvania, deceased. Melva Jean Vastine, Executrix, c/o Michael Dennehy, Esq., MARKS, McLAUGHLIN & DENNEHY, P.O. Box 179, Danville, Pennsylvania, 17821, Attorney. 26-28

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In Re: Estate of Eugene Randolph Puza, a/k/a Eugene R. Puza, late of the Township of Ralpho, Northumberland County, Pennsylvania, deceased. Matthew M. Puza, Administrator, c/o Nicholas T. Gard, Esq., SMOKER GARD ASSOCIATES, LLP, 105 South Oak Street, Mount Carmel, Pennsylvania, 17851, Attorney. 26-28

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In Re: Estate of Lorraine Greager, late of the Township of Coal, Northumberland County, Pennsylvania, deceased. Donna Lazzara, 670 Murphys Estate Drive, The Villages, Florida, 32162, Executrix or H. Robert Mattis, Jr., Esq., MATTIS &

MATTIS, 12 West Lincoln Street, Shamokin, Pennsylvania, 17801, Attorney. 26-28

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In Re: Estate of Michael R. Ondus, late of the Township of Coal, Northumberland County, Pennsylvania, deceased. Michelle Rodriguez, 174 Main Street, East Rutherford, New Jersey, 07073, Administratrix, or H. Robert Mattis, Jr., Esq., MATTIS & MATTIS, 12 West Lincoln Street, Shamokin, Pennsylvania, 17801, Attorney. 26-28

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In Re: Estate of George N. Brosius, late of Watsontown, Northumberland County, Pennsylvania, deceased. Cynthia S. Brosius, P.O. Box 18, Freeburg, Pennsylvania, 17827 or Lorie Simcox, 320 S. Front Street, Selinsgrove, Pennsylvania, 17870, Executrices or Robert H. Slivinski, Esq., 111 N. High Street, Suite One, Selinsgrove, Pennsylvania, 17870, Attorney. 26-28

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In Re: Estate of John B. Apple, late of the Borough of Northumberland, Northumberland County, Pennsylvania, deceased. John D. Apple, Executor, c/o Richard M. Schwartz, Esq., PEPPER HAMILTON, LLP, 3000 Two Logan Square, Philadelphia, Pennsylvania 19103, Attorney. 26-28

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In Re: Estate of Samuel L. Fleming, late of Northumberland County, Pennsylvania, deceased. Scott A. Fleming, 403 Seven Points Road, Sunbury, Pennsyl-

vania, 17801; Amanda M. Yagel, 367 Seven Points Road, Sunbury, Pennsylvania, 17801, Co-Executors. Apfelbaum, Apfelbaum & Apfelbaum, 43 South Fifth Street, Sunbury, Pennsylvania, 17801, Attorney. 27-29

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In Re: Estate of Alberta N. Campbell, a/k/a Alberta Sallie Campbell, a/k/a Sallie Alberta Campbell, late of the Township of Upper Augusta, Northumberland County, Pennsylvania, deceased. John W. Campbell, Executor, c/o James T. Baldwin, Esq., BALDWIN & BALDWIN, 42 South Front Street, Milton, Pennsylvania, 17847, Attorney. 27-29

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In Re: Estate of Karen L. Wagner, a/k/a Karen Lee Wagner, late of the Township of Turbot, Northumberland County, Pennsylvania, deceased. David G. Wagner, Executor, c/o R. Michael Kaar, Esq., DAVIS, DAVIS & KAAR, P.O. Box 319, 37 N. Arch Street, Milton, Pennsylvania, 17847, Attorney. 27-29

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In Re: Estate of Theresa G. Kruleski, late of the Township of Mount Carmel, Northumberland County, Pennsylvania, deceased. Michaeline Basalay, 638 Scott Street, Kulpmont, Pennsylvania, 17834, Executrix. Edward C. Greco, Esq., 660 Chestnut Street, Kulpmont, Pennsylvania, 17834, Attorney. 28-30

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In Re: Estate of John Straub, a/k/a John W. Straub, a/k/a John William Straub, late of Northumberland County, Pennsylvania, deceased. Karen Straub, 112 Birch Street, Shamokin, Pennsylvania, 17872, Administratrix or Paige Rosini, Esq., 146 East Independence Street, Shamokin, Pennsylvania, 17872, Attorney. 28-30

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In Re: Estate of Daniel A. Savitski, late of Kulpmont, Northumberland County, Pennsylvania, deceased. Giselle B. Savitski, 1071 Scott Street, Kulpmont, Pennsylvania, 17834, Executrix or James P. Wallbillich, Esq., 450 West Market Street, Pottsville, Pennsylvania, 17901, Attorney. 28-30

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In Re: Estate of Larry L. Carstetter, late of the City of Sunbury, Northumberland County, Pennsylvania, deceased. Stephanie L. Carstetter, 3444 Louisa Lane, Mechanicsburg, Pennsylvania, 17050; Leanna M. Carstetter, 1491 Madison Avenue, Apt. 4, Baltimore, Maryland, 21217, Co-Administratrices. Joel M. Wiest, Esq., WIEST, WIEST BENNER & RICE, LLC, 5 North Second Street, Sunbury, Pennsylvania, 17801, Attorney. 28-30

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**SHIKELLAMY  
SCHOOL DISTRICT**

**Notice of Public Hearing,  
Notice of Intended  
Referendum on  
Occupation Tax  
Elimination and  
Earned Income and  
Net Profits Tax Rate  
Increase, and  
Notice of Intended  
New Tax Resolution**

Notice is given that the Board of Education of the Shikellamy School District (the School District") intends to adopt a Referendum Resolution to place a referendum on the November 3, 2015 ballot. The referendum will relate to elimination of the occupation tax and increase of the rate of the earned income tax collected by the School District. This notice is given pursuant to the Optional Occupation Tax Elimination Act of June 22, 2001, ("Act 24", as amended) (the "Act") and the Local Tax Enabling Act of December 31, 1965, P.L. 1257, as amended (the "Enabling Act").

The School District currently levies and collects an occupation tax on the assessed value of all occupations of persons residing in the School District. The current occupation tax rate is 4,280 mills (428%) on the assessed value of all occupations of persons residing in the School District at any time during the school year. The School District currently levies and collects from

School District residents an earned income tax at the rate of .5%. The earned income tax applies to earned income received and net profits earned by residents of the School District. An additional .5% is collected by the municipality in which the taxpayer resides, meaning that district residents currently pay a total tax rate of 1%.

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

Pursuant to the Act, the School District intends to adopt a Referendum Resolution directing a referendum on the November 3, 2015 ballot. The proposed Referendum Resolution to be considered by the board of school

directors provides that the referendum question to be placed on the ballot shall be in substantially the following form, with such additions or changes as may be determined by the Board of Education or election officials prior to the election:

Do you favor eliminating the occupation tax by increasing the rate of the Shikellamy School District earned income tax from .5% to a new School District maximum tax rate of 1.15%, and a maximum new total tax rate together with municipalities of 1.65%?

The proposed Referendum Resolution will be acted upon at a meeting of the Board of Education of the School District to be held on July 16, 2015, at 7:00 p.m., at the Island Park Administration Center, 200 Island Boulevard, Sunbury, PA 17801. The Board of Education will also hold a public hearing regarding the proposed Referendum Resolution and elimination of the occupation tax and increasing the rate of the earned income tax. The public hearing will be held on July 16, 2015, at 6:00 p.m. at the Island Park Administration Center, 200 Island Boulevard, Sunbury, PA 17801. Interested persons are invited to attend the public hearing and make comment or ask questions concerning the elimination of the occupation tax and the increase in the rate of the earned income tax. A copy of the

proposed Referendum Resolution to be acted upon by the board of school directors is available for public inspection by any resident at the school district administrative offices at 200 Island Boulevard, Sunbury, PA 17801 on any weekday between the hours of 8:00 a.m. and 4:00 p.m. The proposed Referendum Resolution may be amended before final adoption.

If a majority of the electors voting on the referendum question on November 3, 2015 vote "yes," the board of school directors thereafter in May or June 2016, will adopt a new Earned Income Tax Resolution eliminating the occupation tax and increasing the earned income and net profits tax rate collected by the School District to 1.15% effective July 1, 2016.

The earned income and net profits tax is needed to produce revenue for general School District purposes. The estimated revenue to be derived by the School District from the earned income and net profits tax for the 2016-2017 fiscal year with the increased tax rate is \$2,817,986.

Concerning the proposed earned income and net profits tax, the nature of the tax will be substantially the same as the earned income and net profits tax currently levied; however, the rate of tax will be increased. The tax is levied on earned income received and net profits earned by residents of the School

District. "Earned income" is defined as: "Salaries, wages, commissions, bonuses, incentive payments, fees, tips and other compensation received by a person or his personal representative for services rendered, whether directly or through an agent, and whether in cash or in property," but not including certain receipts as specified in the Enabling Act. "Net profits" is defined as: "The net income from the operation of a business, profession, or other activity, except corporations, after provision for all costs and expenses incurred in the conduct thereof, determined either on a cash or accrual basis in accordance with the accounting system used in such business, profession, or other activity, but without deduction of taxes based on income." The tax is collected for the School District by the Northumberland County Tax Collection Committee appointee, currently, Keystone Collections Group. Every resident of the School District is required to file a tax return on or before April 15 of each year reporting net profits earned and earned income received during the prior year and on such date to pay the tax or balance thereof due. Certain employers are required to deduct the tax from earned income of employees subject to the tax and to file reports and remit taxes collected to the Northumberland County Tax Collection Committee appointee, currently, Keystone Collections Group. Under

certain circumstances, taxpayers may be required to file quarterly estimated tax returns during each calendar year. The tax and requirements for taxpayers and employers are set forth in the Enabling Act, Regulations adopted by the Northumberland County Tax Collection Committee appointee, currently, Keystone Collections Group, and the proposed new Earned Income Tax Resolution. As set forth above, the proposed new Earned Income Tax Resolution will provide a new School District tax rate of 1.15%. Adding the tax collected by the School District to the .5% collected by the municipality in which the taxpayer resides, the total earned income and net profits tax rate paid by district residents will be 1.65%. A copy of the Enabling Act and the Regulations may be obtained from the Keystone Collections Group, 546 Wendel Road, Irwin, PA 15642. The full text of the proposed new Earned Income Tax Resolution implementing the increased tax rate is available for public inspection by any resident at the School District administrative offices at 200 Island Boulevard, Sunbury, PA 17801 on any weekday between the hours of 8:00 a.m. and 4:00 p.m. The proposed new Earned Income Tax Resolution may be amended before final adoption.

Lori Garman  
Secretary

NOTICE IS HEREBY GIVEN THAT Articles of Incorporation were filed with the Department of State of the Commonwealth of Pennsylvania, at Harrisburg, Pennsylvania.

The name of the corporation is Lycoming Logistics Company.

The corporation has been incorporated under the Pennsylvania Business Corporation Law of 1988.

Preston L. Davis  
Davis, Davis & Kaar  
P.O. Box 319  
Milton, PA 17847  
570-742-8777

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THE FOLLOWING ACCOUNTS AND/OR STATEMENT OF PROPOSED DISTRIBUTION HAVE BEEN FILED IN THE OFFICE OF THE COURT OF COMMON PLEAS, ORPHANS' COURT DIVISION AND WILL BE PRESENTED TO THE ORPHANS' COURT AT 10:00 AM ON MONDAY JULY 27, 2015 FOR CONFIRMATION AND/OR APPROVAL UNLESS EXCEPTIONS ARE FILED BEFORE FRIDAY, JULY 24, 2015.

1. First and Final Account and Statement of Proposed Distribution, Brandy L. Updegraff, Executrix for the Estate of Justine G. Fendt, late of the City of Sunbury, deceased. Filed: June 8, 2015

2. First and Final Account and Statement of Proposed Distribution, Beverly A. Smith, Administratrix for the Estate of B. Holly Prichard A/K/A Beth Holly Prichard, late of Rockefeller Township, deceased. Filed: June 8, 2015

3. First and Final Account and Statement of Proposed Distribution, Craig H. Love, Executor for the Estate of Joseph H. Blass, late of Mount Carmel, deceased. Filed: June 10, 2015

Mary L. Zimmerman  
Clerk of the Court of Common Plea Orphans' Court Division  
Sunbury, PA 17801  
June 17, 2015

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