

01-1608-CD  
IN RE: CLEARFIELD COUNTY TAX SALE 2001

See number - 01-1467-CO - Daniel Bloom

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA  
CIVIL ACTION

IN RE: PETITION FOR RULE TO  
\* DISTRIBUTE MONIES

\*  
\* 01-1608-CD

ORDER OF COURT

AND NOW, this 31<sup>st</sup> day of December, 2001 on motion of Mary Anne Wesdock, Director of the Tax Claim Bureau for the County of Clearfield, and it appearing to the Court that proper service of the Rule to Show Cause why monies received from the Upset Tax Sale held Friday, September 14, 2001, should not be distributed, has been made on all parties in interest in the manner provided by the Act of July 7, 1947, P.L. 1368, Act No. 542, as amended; and it further appearing that the facts set forth in the Petition for the within matter are true and correct, therefore...

With the exception of monies collected on the sale of the following properties, for which cause has been raised which will require subsequent Court attention:

Map # 111. R05-000-00024  
Description: 33% Int. in 60 A  
Assessed Owner: Liegey, Edna  
Sold To: Sam Serian  
Bid Price: \$1,500.00

Map # 111. R05-000-00057  
Description: 33 % Int. in 79.4 A  
Assessed Owner: Liegey, Edna  
Sold To: Sam Serian  
Bid Price: \$5,000.00

Map # 119. H03-000-00019  
Description: Camp & 1 A  
Assessed Owner: Lenhart, Dean F.  
Sold To: Sam Serian  
Bid Price: \$9,600.00

Map # 110.T08-599-00025  
Description: 3 Lot # 109-110-111  
Assessed Owner: Unknown Owner  
Sold To: Harry L. & Patricia A. Glace  
Bid Price: \$ 1,360.76

IT IS HEREBY ORDERED AND DECREED that said monies be distributed as set forth in the said Petition and its exhibits.

BY THE COURT:

President Judge

**FILED**

DEC 31 2001

0120811C Tax Claim  
William A. Shaw  
Prothonotary  
EAF

**FILED**

SEP 27 2001  
OCT 16 2001  
William A. Shaw  
Prothonotary  
cc

PETITION

CLEARFIELD COUNTY  
TAX CLAIM BUREAU

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

*2001 UPSET TAX SALE*  
BUREAU'S CONSOLIDATED RETURN

01-1408-CD

TO THE HONORABLE JOHN K. REILLY, JR., PRESIDENT JUDGE OF SAID COURT:

THE CLEARFIELD COUNTY TAX CLAIM BUREAU, by its director, Mary Anne Wesdock, respectfully makes return to the Court of Common Pleas of Clearfield County, Pennsylvania, in accordance with the "Real Estate Tax Sale Law", 72 P.S. 5860.607, of the sale for unpaid tax claims held by the Clearfield County Tax Claim Bureau on Friday September 14, 2001.

(1) The Tax Claim Bureau of Clearfield County had certain unpaid tax liens and tax claims filed in its office for 1999 County, Township, Borough and School real estate taxes due the various taxing districts of Clearfield County.

(2) The Clearfield County Tax Claim Bureau, in accordance with the Act of Assembly known as the "Real Estate Tax Sale Law" fixed Friday September 14, 2001, at 10:00 A.M. D.S.T., at the CAST Building, 112 E. Locust Street Clearfield Pa 16830, as the time and place of said sale and duly advertised the same in the Clearfield Progress on August 10, 2001, the DuBois Courier Express on August 10, 2001 and in the Clearfield County Legal Journal on August 17, 2001, Vol. 13 No. 33.

Proofs of publication, marked Exhibits "A", "B" and "C" are attached hereto and made part of this Return of Sale.

**FILED**

SEP 27 2001

William A. Shaw  
Prothonotary

Notice was also duly and timely mailed to the owners or reputed owners of the properties at the time of the sale, by certified mail, restricted delivery, return receipt requested, and notice was also duly and timely posted on the properties.

(3) Pursuant to said notice, a sale was held on September 14, 2001, at 10:00 A.M. D.S.T., at the CAST Building, 112 E. Locust Street Clearfield, PA 16830

(4) Attached hereto and marked Exhibit "D" is a schedule containing:

- (a) A brief description of each property exposed to sale and upon which a successful bid was made..
- (b) The name of the owner to whom it was assessed.
- (c) The name of the owner at the time of the sale and to whom notice was given as provided by law.
- (d) A reference to the record of the tax claim on which the sale was held.
- (e) The name of the purchaser.
- (f) The price for which each property was sold.

(5) With regard to all remaining properties listed in Exhibits "A", "B" and "C", no bid was made equal to the upset price and none of those properties were sold.

(6) Notice was also given by the Bureau, subsequent to the actual sale, to each owner or reputed owner at the time of the sale, as shown in Exhibit "E", by United States certified mail, restricted delivery with return receipt and postage prepaid, to each owner at his last known Post Office address as determined under the

Real Estate Tax Sale Law, 72 P.S. Section 5860.602(e)(2), that the property was sold and that the owner may file objections or exceptions with the Court relating to the regularity and procedures followed during the sale no later than thirty (30) days after this court has made a confirmation nisi of the consolidated return. All notices sent contained the provisions as contained in Exhibit "E" attached hereto and made part of this return of sale.

WHEREFORE, THE CLEARFIELD COUNTY TAX CLAIM BUREAU respectfully makes return of said sale to the Court of Common Pleas of Clearfield County, Pennsylvania, and respectfully requests that the said Return and the sale so made be confirmed by Your Honorable Court.

Respectfully Submitted,



KIM C. KESNER, Esquire  
Solicitor for Clearfield County

COMMONWEALTH OF PENNSYLVANIA :  
COUNTY OF CLEARFIELD :  
SS

Before me, the undersigned officer, personally appeared MARY ANNE WESDOCK, Director of the Clearfield County Tax Claim Bureau, who being duly sworn according to law deposes and states that the facts set forth in the foregoing Return are true and correct to the best of her knowledge, information and belief.

Mary Anne Wesdock  
Mary Anne Wesdock

SWORN and SUBSCRIBED before me this 27th day of September, 2001.

J. Kendrick

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Deputy Prothonotary  
My Commission Expires  
1st Monday in Jan. 2002  
Clearfield Co. Clearfield, PA.

MAW/jcg

01-1608-CO

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA  
IN RE: **2001 UPSET TAX SALE**  
RETURN BY CLEARFIELD COUNTY TAX CLAIM BUREAU  
OF SALE OF PROPERTIES FOR UNPAID TAX CLAIMS

ORDER OF COURT

AND NOW, this 28<sup>th</sup> day of September 2001, upon consideration of the foregoing Return, it appearing to the Court that the sale was regularly conducted under the provisions of the Real Estate Tax Sale Law, 72 P.S. 5860.101 et seq., it is the ORDER of this Court that the consolidated return and the sales made be confirmed nisi.

It is the FURTHER ORDER of this Court that notice shall be given by the Clearfield County Tax Claim Bureau of this Return in accordance with the Real Estate Tax Sale Law, 72 P.S. 5860.607(b).

It is the FURTHER ORDER of this Court that in the event no objections or exceptions are filed to the sale within thirty (30) days after the date of this Return, a Decree of Absolute Confirmation shall be entered as of course by the Prothonotary.

**FILED**

SEP 28 2001  
0147016cc Tax Claim  
William A. Shaw  
Prothonotary

BY THE COURT:

President Judge

*Exhibit "A"*

PROOF OF PUBLICATION

STATE OF PENNSYLVANIA :  
COUNTY OF CLEARFIELD :

copy of notice  
Attached

Exhibit "A"

On this 20<sup>th</sup> day of August, A.D. 2001, before me, the subscriber, a Notary Public in and for said County and State, personally appeared Margaret E. Krebs, who being duly sworn according to law, deposes and says that she is the President of The Progressive Publishing Company, Inc., and Associate Publisher of The Progress, a daily newspaper published at Clearfield, in the County of Clearfield and State of Pennsylvania, and established April 5, 1913, and that the annexed is a true copy of a notice or advertisement published in said publication in

the regular issues of August 10, 2001. And that the affiant is not interested in the subject matter of the notice or advertising, and that all of the allegations of this statement as to the time, place, and character of publication are true.

Margaret E. Krebs  
Sworn and subscribed to before me the day and year aforesaid.

Ann K. Law  
Notary Public  
Clearfield, Pa.  
My Commission Expires  
September 16, 2004

Notarial Seal	Ann K. Law, Notary Public Clearfield Boro, Clearfield County My Commission Expires Sept. 16, 2004
Member, Pennsylvania Association of Notaries	

Exhibit "B"

PROOF OF PUBLICATION OF NOTICE APPEARING IN THE  
COURIER EXPRESS/TRI-COUNTY SUNDAY  
PUBLISHED BY MCLEAN PUBLISHING COMPANY,  
DUBOIS PENNSYLVANIA

Under Act 587, Approved May 16, 1929, P.L. 1784

STATE OF PENNSYLVANIA  
COUNTY OF CLEARFIELD

SS:

Linda Smith, Advertising Director of the **Courier-Express/Tri-County Sunday**, of the County and State aforesaid, being duly sworn, deposes and says that the **Courier-Express**, a daily newspaper and the **Tri-County Sunday**, a weekly newspaper published by McLean Publishing Company at 500 Jeffers Street, City of DuBois, County and State aforesaid, which was established in the year 1879, since which date said, the daily publication and the weekly publication, has been regularly issued in said County, and that a copy of the printed notice of publication is attached hereto exactly as the same was printed and published in the regular editions of the paper on the following

dates, viz: the 10th day of August, A.D., 2001.

Affidavit further deposes that he is an officer duly authorized by the **Courier-Express**, a daily newspaper, and/or **Tri-County Sunday**, a weekly newspaper, to verify the foregoing statement under oath and also declared that affiant is not interested in the subject matter of the aforesaid notice or publication, and that all allegations in the foregoing statement as to time, place and character of publication are true.

MCLEAN PUBLISHING COMPANY Publisher of  
COURIER-EXPRESS/TRI-COUNTY SUNDAY

By Linda Smith

Sworn and subscribed to before me this 22<sup>nd</sup> day of August, 2001

Andrew L. Booth

Notary Public

Statement of Advertising Costs

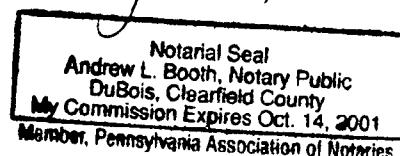
THIS IS  
NOT A  
BILL

MCLEAN PUBLISHING COMPANY

Publisher of

COURIER-EXPRESS/TRI-COUNTY SUNDAY

DuBois, PA



To CLEARFIELD COUNTY TAX CLAIM BUREAU

For publishing the notice or advertisement  
attached hereto on the above stated dates.....\$ 4.289.25  
Probating same.....\$ 4.25  
Total.....\$ 4.293.50

**Publisher's Receipt for Advertising Costs**

The **Courier-Express**, a daily newspaper, and/or **Tri-County Sunday**, a weekly newspaper, hereby acknowledges receipt of the aforesaid advertising and publication costs, and certifies that the same have been fully paid.  
Office: Jeffers Street and Beaver Drive, DuBois, PA 15801  
Established 1879, Phone 814-371-4200

MCLEAN PUBLISHING COMPANY  
Publisher of  
COURIER-EXPRESS/TRI-COUNTY SUNDAY

By \_\_\_\_\_

I hereby certify that the foregoing is the original Proof of Publication and receipt for the Advertising costs in the subject matter of said notice.

ATTORNEY FOR

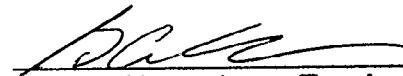
Exhibit "C"

## PROOF OF PUBLICATION

RECEIVED

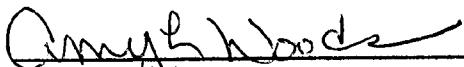
STATE OF PENNSYLVANIA : AUG 31 2001  
:   
COUNTY OF CLEARFIELD :

On this 21st day of August AD 2001, before me, the subscriber, a Notary Public in and for said County and State, personally appeared Gary A. Knaresboro editor of the Clearfield County Legal Journal of the Courts of Clearfield County, and that the annexed is a true copy of the notice or advertisement published in said publication in the regular issues of Week of August 17, 2001, Vol. 13 No. 33. And that all of the allegations of this statement as to the time, place, and character of the publication are true.

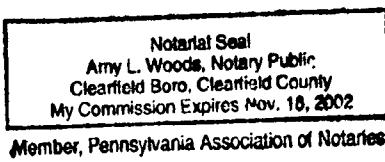


Gary A. Knaresboro, Esquire  
Editor

Sworn and subscribed to before me the day and year aforesaid.



Notary Public  
My Commission Expires



Clearfield County Tax Claim Bureau  
230 East Market Street, Suite 121  
Clearfield, PA 16830

Exhibit C

RECEIVED

AUG 27 2001



MARYLYN



CLARAFIELD COUNTY TAX CLAIM BUREAU  
ATTN: JEFF GRAHAM  
230 E. MARKET STREET  
CLEARFIELD, PA 16830

CLARAFIELD COUNTY TAX CLAIM BUREAU  
ATTN: JEFF GRAHAM  
230 E. MARKET STREET  
CLEARFIELD, PA 16830

99-10164 Trifilo, Blase & Lucia R. L #56 Section 7A ..... C02-074-00056-00-21 342.69  
99-10111 Toney, Priscilla A. H & L 210 Section 1 ..... D02-001-00210-00-21 5,528.98  
99-10110 Toney, Priscilla A. L 1269 Section 1 ..... D02-001-00268-00-21 957.03  
99-10165 Vanhooyeghem, Joseph V.A. L 1236 Section 1A ..... C02-141-00256-00-21 426.52  
99-10168 Vega, Roger E. & Rose Maria, L #31 Section 4 ..... C02-004-00061-00-21 820.80  
99-10190 Walbourn, Karen L. L 1168 Section 16 ..... C03-015-00154-00-21 2,033.31  
99-10197 Walker, Fred E. & Pauline 2 H & 7A ..... A03-000-00127 4,986.32  
99-10189 Weko, Edward L #7 Section 2 ..... D02-002-00071-00-21 833.95  
99-10221 Wekesa, Leo C. & Norma K. L #771 Section 15 ..... C03-015-00077-00-21 716.36  
99-10223 Wheeler, Norman D.L. #411 Section 17 ..... C01-141-00411-00-21 493.54  
99-10230 Wheeler, Norman D.L. #66 Section 11 ..... C02-011-00056-00-21 455.75  
99-10247 Wilkison, Randy S. A. Jane A. H 2 G. Shad & 10A ..... D03-000-00010 6,903.49  
99-10249 Williams, Cynthia El. A. L 528 Section 9 ..... D01-019-00282-00-21 591.03  
99-10262 Wilson, James R. & Rita J. L #64 Section 17 ..... C01-017-00064-00-21 445.18  
99-10277 Woods, Marshall D. L #404 Section 14A ..... C02-144-00044-00-21 474.68  
99-10285 Woomer, William L #615 Section 14C ..... C02-142-00016-00-21 474.16  
99-10284 Woomer, William L #401 Section 17 ..... C01-017-00041-00-21 445.75  
99-10286 Woomer, William L #132 Section 14 ..... C02-014-00152-00-21 464.68  
99-10283 Woomer, William L #402 Section 17 ..... C01-017-00042-00-21 445.75  
99-10281 Woomer, William L #375 Section 17 ..... C01-017-00215-00-21 445.75  
99-10280 Woomer, William L #209 Section 13A ..... D02-13-00268-00-21 559.37  
99-10282 Woomer, William L #376 Section 17 ..... C01-017-00376-00-21 445.75  
99-10288 Woyna, Lois J. L #53 Section 16 ..... C02-016-00063-00-21 521.47  
99-10287 Yanak, Michael L #145 Section 25 ..... D02-025-00145-00-21 425.18  
99-10320 Zimmerman, Frank L. & Kermi L. H G & #37 ..... B04-000-00002 3,163.65  
99-10320 Zimmerman, Frank L. & Kermi L. H G & #37 ..... C01-019-00241-00-21 427.34  
FALLS CREEK BOROUGH  
99-10334 Ward, Ronald J. & Myrna, H & 2 L 37-38 ..... A02-66-1-00009 3,560.28  
99-10336 Aaron, Naomi R. H 40-39 A ..... E06-003-00141 1,834.58  
99-10342 Beck, Archel L. & Diana L. H 1 1/2A ..... E05-000-00070 631.38  
99-10346 Burndy, Kelly, Tralee 1 A ..... E08-000-00019 1,120.31  
99-10352 Chapman, John N. & Kathryn J. 16A ..... F05-000-00015 651.38  
99-10354 Chapman, John N. & Kathryn J. 88 A In Fd ..... F05-000-00012 3,814.05  
99-10251 Chapman, John N. & Kathryn J. 12 A ..... F05-000-00016 580.69  
99-10353 Chapman, John N. & Kathryn J. 21 A ..... F05-000-00014 783.49  
99-10374 Hants, John L., 50% Int. In 18 95 A ..... E07-00-00008 529.15  
99-10376 Habron, Jata M. & H 2 L ..... E06-32-00013 3,486.30  
99-10385 Jacobs, Marvin Larue L ..... E06-32-00004 742.81  
99-10392 Kirk, Stanley M. H Shad & 17 ..... E06-32-00003 1,258.79  
99-10398 Machiach, Lori Elena, 1029 A Sun & 12 39 A Mar ..... E06-00-00034 325.41  
99-10403 Mcradack, David G. H. Shad & 3 A ..... E06-00-00013 4,033.75  
WOODWARD TOWNSHIP  
99-10451 Boulton, Mrs. Wm. H & 2 L ..... M14-00-000270 873.71  
99-10482 Dixon, Rick & Robin, Tralee ..... M14-00-000271 1,200.30  
99-10493 Farmer, Cyprian L #52 ..... M14-00-000272 253.47  
99-10496 Hanjelic, Jean, Tralee ..... M14-00-000273 540.14  
99-10498 Lengwitz, Mrs. Joe, H. Tralee & 3 L ..... M15-52-00015-00-0003 1,455.80  
99-10559 Locant, Berry L. H. G. Shad & 1 1/2 A ..... L11-00-00025 1,435.02  
99-10565 Mongan, Israel C. 31 L #54-56-58 ..... M14-38-000040 288.45  
99-10577 Pophrey, David & Jean, 11 L ..... M14-00-000040 640.79  
99-10586 Potts, Dennis R. & Germaine A. Tralee & 1/2 ..... M14-00-000118 1,067.45  
99-10587 Rambau, Charles K. Tralee & 3 L #1724-1725 ..... M14-35-000025 718.36  
99-10584 Sodnick, Robert L. & Rebecca, H. Shad & Parl 1128 ..... M14-36-000021 3,164.86  
99-10586 Sodnick, Robert L. & Rebecca, H. Shad & Parl 1128 ..... M14-40-000018 424.06  
99-10587 Unknown, Part #366 ..... M14-41-000057 1,194.26  
99-10577 Unknown, Part #367 ..... M14-41-000032 1,625.05  
99-10582 Unknown, Part #368 ..... M14-38-000020 358.34  
99-10583 Unknown (1985), Pt. 31, #44-45-46 ..... M14-40-000025 1,125.13  
99-10561 Unknown (1985), Pt. 8 L #40-40-40-40-40 ..... M14-41-000034 2,097.18  
99-10580 Unknown (1985), Pt. 31, #49-50-51-52 ..... M14-41-000035 1,718.29  
99-10582 Unknown (1985), Pt. 8 L #36-35-34-35-36 ..... M14-40-000022 1,357.56  
99-10584 Unknown (1985), Pt. 4 L #91-92-93-94 ..... M14-41-000037 1,159.17  
99-10592 Wescott, John Paul Jr., Tralee, G. Shad & L P ..... M15-00-000037 1,344.12  
99-10634 Wicker, Lowell E. & Kathryn L. H. G & 3 A ..... M15-00-00053.3 3,087.97

CLARAFIELD COUNTY JOURNAL  
P.O. Box 521  
Clearfield, PA 16830

**Clearfield County Legal Journal****The Official Legal Journal of the Courts of Clearfield County, PA**

**CLEARFIELD COUNTY  
LEGAL JOURNAL**  
P. O. Box 521, Clearfield, PA  
Owned and Published Weekly  
by the  
Clearfield County  
Bar Association

**REPORT OF DEEDS**  
August 17, 2001

John Price, to Larry McCloskey Jr., 01-12345, \$20,000  
Norma Smeal, to Norma Smeal, 01-12346, \$1  
**REPORT OF DEEDS**  
August 17, 2001

Walter Jarrett, to Milford Woods, 01-12392, \$1,000  
Patricia Ahrens, to Michael Cossick, 01-12398, \$12,000  
Dallas Patrick, to Dallas Patrick, 01-12404, \$1  
Richard Powers, to Harry Peoples, 01-12406, \$14,000

Richard Powers, to Adam Jones, 01-12408, \$10,000  
Harry Bressler, to Jaye Bressler, 01-12410, \$1

Rose Maiorana, to Kenneth McGanney, 01-12422, \$44,000  
Bernard Wells, to Victor Wells, 01-12424, \$1  
Willard Nelson, to Sharon Hy, 01-12425, \$14,000

**REPORT OF DEEDS**  
August 8, 2001

Francis Badamo, to Lawrence Way, 01-12450, \$89,500

Verna Schlee, to Verna Schlee, 01-12453, \$1

Donna Morrison, to Donald Morrison, 01-12456, \$1

Michael Gonsalves, to Carole Lewis, 01-12485, \$66,500

Hannelore Rode, to Hannelore Rode, 01-12467, \$1

Albert Moore, to Clearfield Fire Co No 1, 01-12477, \$32,000

Gail Bonsall, to Keith Bonsall, 01-12479, \$1

Dixie Thompson, to Debbie Hough, 01-12481, \$1

Anthony Sorbera, to Cristina

Raymond Cloud Jr., to C. Glenn

Abernethy Jr., 01-12482, \$48,500

Raymond Cloud Jr., to Jay Abernethy, 01-12491, \$7,020

**REPORT OF DEEDS**  
August 6, 2001

Annual Subscription ..... \$35.00

Single Copies ..... \$7.75

All advertisements must be in the hands of the editor by 4:00 P.M. Friday of each week.

1

Timothy Carr, to Canilaloup LLC, 01-12507, \$45,000  
Arthur Gathagan, to Arthur Gathagan, 01-12516, \$1  
Jerry Cline, to Jo Ann Cline, 01-12517, \$1  
Jerry Cline, to Jerry Cline, 01-12518, \$1  
John Lee, to James Condon II, 01-12520, \$112,500  
John Knights, to Mary Mazie, 01-12523, \$1  
Daniel Scott, to John Hensley, 01-12530, \$75,000  
Gary Stoneroad, to John Fronk, 01-12545, \$75,000  
Gary Stoneroad, to Gary Stoneroad, 01-12546, \$1  
J. E. Hoffman Coal Co Inc, to J. E. Hoffman Coal Co Inc, 01-12564, \$1  
Bonnie Burleigh, to Jerome Woods, 01-12568, \$16,900  
**REPORT OF DEEDS**  
August 10, 2001

John Lindholm, to Steven Lindholm, 01-12579, \$87,000  
Dorothy McBride, to Jamie Collins, 01-12583, \$6,500  
Roger Howell, to Roger Howell, 01-12584, \$1  
Roger Howell, to Susan Johnson, 01-12585, \$1  
Roger Howell, to Richard Howell, 01-12586, \$1  
Brian Merat, to Michael Yankevich, 01-12587, \$41,500  
Robert Spencer, to Richard Witherite, 01-12594, \$90,000  
Bernard Weakland, to James Homer, 01-12599, \$1  
Blair Westover, to Blair Westover Sr., 01-12601, \$1  
Susan Hullihen, to Robert Holland, 01-12604, \$156,000  
Paul McAninch, to Joseph Masonis Jr., 01-12606, \$33,500  
Green Dot Inc, to Green Dot Inc, 01-12608, \$1  
John Socoski, to Thomas Ernest, 01-12618, \$17,500  
Paul Morris, to Ronald Chewning, 01-12619, \$49,500  
Melinda Brown, to Melinda Brown, 01-12621, \$1  
Mary Singer, to Mary Singer, 01-12622, \$1  
David Kanouff, to Norman Parks Jr., 01-12623, \$18,000  
Joseph Schoonmaker, to Gary Clark, 01-12629, \$165,000  
Kenneth Lezzer, to Brant Forcey, 01-12636, \$52,500

Jack Carns, to CSB Bank, 01-12276, \$74,200  
Scott VWood Jr., to Clearfield Bank & Trust Co, 01-12281, \$30,000  
Jack Peterson, to Clearfield Bank & Trust Co, 01-12282, \$12,000  
Edward Visotsky, to County National Bank, 01-12284, \$8,150  
Gordon Shimmel, to County National Bank, 01-12285, \$10,000  
Rodney Foster, to County National Bank, 01-12286, \$20,000  
Elizabeth Reese, to County National Bank, 01-12287, \$10,715,07  
Joseph Kendrick, to County National Bank, 01-12288, \$30,000  
M. Randal DuBois, to CSB Bank, 01-12289, \$135,000  
Earl Neper, to Washington Mutual Bank, 01-12294, \$80,750  
David Blair, to Deposit Bank, 01-12296, \$11,762,52  
Terri Johnson, to Cendant Mortgage Corp, 01-12301, \$59,850  
David Vongund, to National City Bank, 01-12306, \$50,000  
Drew Morgan, to Mellon Bank, 01-12317, \$20,000  
Ricky Clark, to Family Mobile Homes Inc, 01-12319, \$104,261,35  
Kenneth Siles, to Family Mobile Homes Inc, 01-12320, \$44,570  
Daniel McCorbie, to Ameriserv Financial Bank, 01-12321, \$27,608,03  
Philip Angeletti, to Bank One, 01-12325, \$64,000  
Joseph Begin, to Ameriserv Financial Bank, 01-12337, \$67,900  
Christine Hertlein, to Clearfield Bank & Trust Co, 01-12348, \$525,000

**REPORT OF MORTGAGES**  
August 7, 2001

Robert Grimminger, to County National Bank, 01-12350, \$50,000  
John Juy, to CSB Bank, 01-12352, \$38,382,05  
L. H. Powers Fuels Inc, to County National Bank, 01-12354, \$40,501,55  
Dillon Saupp Jr., to County National Bank, 01-12356, \$20,996,96  
Joseph Chukko Jr., to County National Bank, 01-12357, \$45,084,85  
Jeffrey Irvin, to Beneficial Cons Disc Co, 01-12382, \$12,500  
Patrick Smiley, to CSB Bank, 01-12391, \$21,585,88  
David Voipe, to Principal Residential Mortgage Inc, 01-12394, \$58,000  
Lithuanian Independent Club, to DC Martella, 01-12396, \$11,576  
Michael Cossick, to CSB Bank, 01-12399, \$12,922,33

2

## 2001 UPSET TAX SALE

Exhibit "D"

OWNER/MAP #	CLAIM #	DESCRIPTION	Bid/ Purchaser
CHESTER HILL BOROUGH			
HUTTON, CLARENCE E HUTTON, MADELINE A. 003-P12-337-00012	99-121	H & Lot # 3	\$3,500.00 ROBERT HUTTON
DUBOIS CITY 1ST WARD			
HASSELBACK, JOHN 007-1-020-000-06426	99-686	3 H & LOT	\$10,412.95 PAUL JOHNSON
GRAMPIAN BOROUGH			
PIERCE, BARBARA A. 009-F11-344-000-00029	99-1098	50% INT IN H & L	\$1,269.80 PATRICK MOWREY
PIERCER, BARBARA 009-F11-344-000-00029	99-1097	50% INT IN H & L	\$816.30 PATRICK MOWREY
HOUTZDALE BOROUGH			
JONES, HELEN M. & JONES, THOMAS J.	99-1153	H, SHED & 1/2 L #272	\$1638.20 PATRICK MOWREY
BECCARIA TOWNSHIP			
VOCHINSKY, JOSEPH HEIRS 101-H17-00031	99-1985	H, STABLE, SHEDS & 4.75 A	\$4,250.00 WILLIAM OSHALL
BELL TOWNSHIP			
MCCORMICK, JOHN A L. JANE MCCORMICK 102-B11-317-00002	99-2130	H & PART L	\$1,632.20 BELL TOWNSHIP ROAD DISTRICT
BIGLER TOWNSHIP			
BLOOM, DANIEL 103-J15-000-00011	99-2218	16.6% INT IN H & 94.77 A	\$2,100.00 PATRICK MOWREY
BOGGS TOWNSHIP			
KESTER, STEPHEN J. KESTER, MICKIE V. 105-L09-000-10.12	99-2615	11 A	\$3,300.00 TERRY J. & AUTUMN PETERS

BRADY TOWNSHIP

FRANTZ, VESTA 107-A06-000-00006	99-3212	CAMP & 1 A	\$716.72
			TERRY & AUTUMN PETERS
SMITH, JOSIAH W. EST. 107-C07-000-00008 MN	99-3320	180 A COAL & MIN	\$971.21
			A & G ENTERPRISE
SUTIKA, MICHAEL C. TRUSTEE 107-C06-000-00034 MN	99-3329	55 A COAL RTS.	\$448.38
			A & G ENTERPRISE
SUTIKA, MICHAEL C. TRUSTEE 107-D05-000-00008	99-3328	260 A. MIN RT D5-8-16-.1	\$1,305.71
			A & G ENTERPRISE

COOPER TOWNSHIP

CHELTON, CINDY 110-S09-539-00001-TL-01	99-3711	TRAILER	\$498.99
			ROSELLA QUICK
GAINES, CARL L. 110-S09-537-00009	99-3759	50 % INT IN H #45 G & L #24	\$711.78
			PATRICK MOWREY
UNKNOWN OWNER 110-T08-599-00025	99-3995	3 L #109-110-111	\$1,360.76
			HENRY GLACE & PATRICIA GLACE

COVINGTON TOWNSHIP

LIEGEY, EDNA 111-R05-000-00024	99-4069	33% INT. IN 60 A	\$1,500.00
			SAM SERIAN
LIEGEY, EDNA 111-R05-000-00057	99-4070	33 % INT. IN 79.4 A	\$5,000.00
			SAM SERIAN
SMITH, RONALD H. ET AL 111-Q04-000-00123	99-4105	L #38 (10.045 A)	\$2,400.00
			PATRICK MOWREY

DECATUR TOWNSHIP

FINBERG, HARRY ET AL 112-N12-000-00071	99-4254	5 A	\$1,750.00
			KEYSTONE LAND & TIMBER
JONES, O. PERRY HEIRS 112-P12-000-00388	99-4335	1 A	\$252.68
			KAREN ARCHER

GRAHAM TOWNSHIP

ABRACZINSKAS, JEROME ABRACZINSKAS, MARION 116-P07-000-0004 MN	99-4950	26 A MIN, GAS & OIL	\$296.19 SAM SERIAN
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GULICH TOWNSHIP

KOVACH, GEORGE & KOVACH, HELEN 118-L16-000-163.1	99-5323	LOT	\$295.91 WILLIAM OSHALL
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ROBESON, JOHN M. EST 118-K16-000-00043 MN	99-5407	12.5% INT IN 145 A MIN RT	\$288.31 PATRICK MOWREY
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ROBESON, JOHN M. HEIRS 118-K16-000-00034 MN	99-5409	64.25 A COAL, CLAY IRON ORE, OIL & GAS	\$2,100.00 SAM SERIAN
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ROBESON, JOHN M. HEIRS 118-K16-000-00025 MN	99-5408	65.5 A COAL, CLAY, IRON ORE, OIL & GAS	\$4,000.00 SAM SERIAN
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ROBESON, MOSES EST. 118-K16-000-00043 MN	99-5410	12.5 % INT IN 145 A MIN RT	\$288.31 PATRICK MOWREY
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HUSTON TOWNSHIP

COLTERYAHN, DANIEL L. 119-F02-000-00001	99-5466	7% INT. IN CAMP & 35 A SURF	\$500.00 PATRICK MOWREY
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LANGFORD, CLAIR LANGFORD, DOLORES 119-F03-000-36.17	99-5546	0.2 A	\$1,000.00 PATRICK MOWREY
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LANGFORD, CLAIR LANGFORD, DOLORES 119-F03-000-36.15	99-5547	TRAILER & 0.34 A SURF	\$2,600.00 PATRICK MOWREY
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LENHART, DEAN F. 119-H03-000-00019	99-5548	CAMP & 1 A	\$9,600.00 SAM SERIAN
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JORDAN TOWNSHIP

QUEEN, WALKER EDWARD 120-G14-462-00007	99-5778	H & 2 L	\$1,508.68 WILLIAM OSHALL
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KNOX TOWNSHIP

WICKLES, WILLIAM 122-I11-000-00002-DW-01	99-6002	BLDG	\$1,288.93 CARMEN DUNLAP
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LAWRENCE TOWNSHIP

EIGHMY, DON EIGHMY, ROBERTINA 123-L07-000-00042	99-6156	6.8 A	\$3,400.00 LEISURE PROPERTIES INC
HILE, JAMES P. 123-K07-000-00041	99-6244	19.96 A SURF	\$1,032.14 LEISURE PROPERTIES INC
HILE, JAMES P. 123-J07-000-00110	99-6241	13.454 A IN FEE	\$877.56 LEISURE PROPERTIES INC
KITKO, RICHARD 123-K07-637-00031	99-6306	H & L	\$1,251.84 DAVID EVANS
NOVEY, SOL E. 123-J07-000-00050	99-6461	1.25 A	\$272.32 LEISURE PROPERTIES INC

MORRIS TOWNSHIP

RUSNAK, B. F. 124-Q11-566-00029	99-6930	H, B, G & L	\$2,590.37 KEVIN CONKLIN
RUSNAK, B. F. 124-Q11-566-00035	99-6929	5 A	\$1,300.00 A & G ENTERPRISE

PIKE TOWNSHIP

PEALE, MINNIE B. HEIRS 126-H11-000-00014 MN	99-7257	109.54 A GAS & OIL RTS.	\$8,600.00 SAM SERIAN
PEALE, MINNIE B. HEIRS 126-H11-000-014.1	99-7256	50% INT. IN 21.56 A OIL & GAS	\$3,400.00 SAM SERIAN

SANDY TOWNSHIP

BERTOLINA, PAUL W. BERTOLINA, MARGARET H. 128-D01-019-00112-21	99-7535	L #112 SECTION 19	\$670.51 ROSE MCKAY
COOK, BESSIE L. 128-C02-005-00066-21	99-7792	L #66 SECTION 5	\$1,033.20 DANIEL L. SMITH
MCDONALD, W. LOUIS 128-D02-023-00065-21	99-9860	L #65 SECTION 23	\$452.52 DUBOIS MOTOR CYCLE PLUS
WALKO, EDWARD 128-D02-002-00071-21	99-10199	L #71 SECTION 2	\$833.95 MERLE L. TOY JR. WILLIS TOY TRUSTEES

UNION TOWNSHIP

JACOBS, MARTIN LARUE 129-E06-323-00041	99-10385	LOT	\$742.81 GAIL MICHAEL
KIRK, STANLEY M. 129-E06-323-00004	99-10392	H, SHED & L 17 TOM & MARY ANN HENDRICKS	\$1,258.79

# Clearfield County Tax Claim Bureau



230 EAST MARKET STREET  
Clearfield, Pennsylvania 16830

TELEPHONE (814) 765-2641  
FAX (814) 765-2640

## Exhibit "E"

SEPTEMBER 24, 2001

**PROPERTY OWNERS NAME & ADDRESS**

**TOWNSHIP:**

**MAP #**

**CONTROL NO:**

**CLAIM NO:**

**DESC:**

## WARNING

YOUR PROPERTY HAS BEEN SOLD AT A TAX SALE ON  
SEPTEMBER 14, 2001 FOR THE COLLECTION OF DELINQUENT TAXES  
INCURRED IN 1999.

YOU MAY FILE OBJECTIONS OR EXCEPTIONS TO THE  
SALE IMMEDIATELY, BUT NO LATER THAN THIRTY (30) DAYS  
FOLLOWING THE CONFIRMATION NISI OF THE RETURN BY THE  
COURT.

IF YOU HAVE ANY QUESTIONS PLEASE CALL YOUR ATTORNEY, OR THIS TAX CLAIM BUREAU AT THE FOLLOWING TELEPHONE NUMBER: 814-765-2641 Ext 5998. OR THE COUNTY LAWYER REFERRAL SERVICE.

## MARY ANNE WESDOCK, DIRECTOR

**DEED**

**CLEARFIELD COUNTY  
TAX CLAIM BUREAU**

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA  
CIVIL ACTION

IN RE: PETITION FOR RULE \* 01-1608-CD  
TO DISTRIBUTE MONIES \*

TO THE HONORABLE JOHN K. REILLY, JR., PRESIDENT JUDGE OF SAID COURT:

NOW COMES the Clearfield County Tax Claim Bureau through its Director, Mary Anne Wesdock, and respectfully represents:

1. That the Bureau, as directed by Act 542 of 1947, Article VI Sec. 601, held an Upset Tax Sale on Friday, September 14, 2001, at which the subject properties, as shown in Exhibit "A", were sold.
2. That the Bureau filed a Consolidated Return on September 28, 2001 which included said sale and which was confirmed absolutely October 29, 2001.
3. That Section 205 of the above recited Act, as amended, directs the Bureau to petition the Court of Common Pleas for confirmation of distribution of monies received from said sale.
4. That Exhibit "A" states the specific breakdown for distribution of the purchase price received for each property sold.

WHEREFORE, the petitioner prays that rule be granted and directed to all parties of interest in each property to show cause why the above mentioned monies should not be distributed as set forth in Exhibit "A".

**FILED**

TAX CLAIM BUREAU OF CLEARFIELD COUNTY

BY:

*Mary Anne Wesdock*

Mary Anne Wesdock, Director

DEC 04 2001  
0191401 my  
William A. Shaw  
Prothonotary  
No Court Copies

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA  
CIVIL ACTION

IN RE: PETITION FOR RULE TO \*  
DISTRIBUTE MONIES \* 01-1608-CD

ORDER OF COURT

AND NOW, this 30<sup>th</sup> day of November, 2001, upon  
consideration of the within Petition and its attached Exhibit "A",  
Rule is granted upon all parties in interest as set forth in said  
Petition and its attached exhibit, to show cause why a Decree  
should not be made that monies received from the within mentioned  
sale be distributed as proposed in said Petition.

It is the FURTHER ORDER of the Court that notice shall  
be given by the Clearfield County Tax Claim Bureau to each  
recipient of said monies in accordance with the Real Estate Tax  
Sale Law, 72 P.S. 5860.205 (d).

In the event no objections or exceptions are filed to  
the distribution within thirty (30) days after the date of this  
Petition, an Order for Distribution will be signed by this Court.

BY THE COURT:  
\_\_\_\_\_  
President Judge

FILED

DEC 04 2001

0/9:40 AM

William A. Shaw  
Prothonotary

75 cent to  
TAX CLERK

AI  
S21

Exhibit A

Distribution of monies collected on sale of  
property assessed in the name of

VOCHINSKY, JOSEPH HEIRS  
C/O DOLORES BRENNAN

Exhibit A

Distribution of monies collected on sale of  
property assessed in the name of

HUTTON, CLARENCE E. &  
MADELINE A. C/O KATHRYN HUTTON  
3607 BISBEE STREET  
FORT WORTH TX

Zip 76119

Receipt #	60		
Control #	3.0-00403	Map #	P12-337-00012
Description	H & L #3	Bid Price	\$3,500.00
	00		

Distribution of monies collected

District/Borough Tax Collector.  
BEATRICE MARIE PHILLIPS

PHILIPSBURG-OSCEOLA SCHOOLS	\$520.19	(Tax + Interest) (Less)
CHESTER HILL BOROUGH	\$90.20	(Five Percent Commission)
Clearfield County	\$109.57	(Tax + Interest)
Clearfield County	\$32.13	(5% Commission )
Clearfield County	\$226.00	(Costs)
2001 Taxes	<u>\$358.38</u>	
Total Tax and Costs	<u>\$1,336.47</u>	
Overbid Dollars	\$2,163.53	
HUTTON, CLARENCE E. &	\$2,163.53	

Exhibit A

Distribution of monies collected on sale of  
property assessed in the name of

HASSELBACK, JOHN  
704 WEST LONG AVENUE  
DUBOIS PA

Zip 15801

Receipt #	61		
Control #	7.1-05453	Map #	020-000-06426
Description	3 H & L	Bid Price	\$10,412.95
	94	Y	

Distribution of monies collected

District/Borough Tax Collector  
ALEXIS J STETZ, CITY TREASURER

DUBOIS AREA SCHOOLS	\$5,523.34	(Tax + Interest) (Less)
DUBOIS CITY-1ST WARD	\$1,389.81	(Five Percent Commission)
Clearfield County	\$999.46	(Tax + Interest)
Clearfield County	\$363.85	(5% Commission )
Clearfield County	\$261.00	(Costs)
2001 Taxes	<u>\$1,852.48</u>	
Total Tax and Costs	<u>\$10,389.94</u>	
Overbid Dollars	\$23.01	
HASSELBACK, JOHN	\$23.01	

Exhibit A

Distribution of monies collected on sale of  
property assessed in the name of

PIERCER, BARBARA  
P O BOX 5  
GRAMPIAN PA

Zip 16838

Receipt #	62		
Control #	9.0-36621	Map #	F11-344-00029
Description	50% INT IN H & L NOW COMBINED WITH 009.0-03048 OO CLEAVER, DAVID & RANDY	Bid Price	\$816.30

Distribution of monies collected

District/Borough Tax Collector.  
MARY ANN RAFFERTY

CURWENSVILLE AREA SCHOOLS	\$154.18	(Tax + Interest) (Less)
GRAMPIAN BORO		(Five Percent Commission)
Clearfield County		(Tax + Interest)
Clearfield County	\$8.11	(5% Commission )
Clearfield County	\$201.00	(Costs)
2001 Taxes		
Total Tax and Costs	<u>\$363.29</u>	
Overbid Dollars	\$453.01	
PIERCER, BARBARA	\$453.01	

Exhibit A

Distribution of monies collected on sale of  
property assessed in the name of

PIERCE, BARBARA A.  
P O BOX 5  
GRAMPIAN PA

Zip 16838

Receipt #	63		
Control #	9.0-03048	Map #	F11-344-00029
Description	50% INT IN H & L	Bid Price	\$1,269.80
	01		

Distribution of monies collected

District/Borough Tax Collector.  
MARY ANN RAFFERTY

CURWENSVILLE AREA SCHOOLS	\$438.25	(Tax + Interest) (Less)
GRAMPIAN BORO	\$44.43	(Five Percent Commission)
Clearfield County	\$87.70	(Tax + Interest)
Clearfield County	\$25.41	(5% Commission )
Clearfield County	\$221.00	(Costs)
2001 Taxes	<u>\$327.75</u>	
Total Tax and Costs	<u>\$1,144.54</u>	
Overbid Dollars	\$125.26	
PIERCE, BARBARA A.	\$125.26	

Exhibit A

Distribution of monies collected on sale of  
property assessed in the name of

JONES, HELEN M. & THOMAS J.  
709 GOOD STREET  
HOUTZDALE PA

Zip 16651

Receipt # 64

Control # 10.0-01568

Map # M14-392-00034

Description H, SHED & 1/2 L #272

Bid Price

\$1,638.20

Distribution of monies collected

District/Borough Tax Collector.  
DORIS J. HAGAN, TAX COLLECTOR

MOSHANNON VALLEY SCHOOLS	\$601.54	(Tax + Interest) (Less)
HOUTZDALE BOROUGH	\$141.42	(Five Percent Commission)
Clearfield County	\$155.97	(Tax + Interest)
Clearfield County	\$39.10	(5% Commission )
Clearfield County	\$246.00	(Costs)
2001 Taxes	<u>\$422.83</u>	
Total Tax and Costs	<u>\$1,606.86</u>	
Overbid Dollars	\$31.34	
JONES, HELEN M. & THOMAS J.	\$31.34	

Exhibit A

Distribution of monies collected on sale of  
property assessed in the name of

VOCHINSKY, JOSEPH HEIRS  
C/O DOLORES BRENNAN  
703 MACADE BLVD # 1  
COLLINGDALE PA

Zip 19023

Receipt # 65  
Control # 101.0-13782

Map # H17-000-00031

Description H, STABLE, SHEDS & 4.75 A Bid Price \$4,250.00

01

Distribution of monies collected

District/Borough Tax Collector.  
JANET WILK, TAX COLLECTOR

GLENDALE SCHOOL DISTRICT	\$493.78	(Tax + Interest) (Less)
BECCARIA TOWNSHIP	\$29.29	(Five Percent Commission)
Clearfield County	\$102.33	(Tax + Interest)
Clearfield County	\$27.53	(5% Commission )
Clearfield County	\$226.00	(Costs)
2001 Taxes	<u>\$295.83</u>	
Total Tax and Costs	<u>\$1,174.76</u>	
Overbid Dollars	\$3,075.24	
VOCHINSKY, JOSEPH HEIRS	\$3,075.24	

Exhibit A

Distribution of monies collected on sale of  
property assessed in the name of

MCCORMICK, JOHN A. & L. JANE  
RR 4 BOX 387 A  
PUNXSUTAWNEY PA

Zip 15767

Receipt # 66  
Control # 102.0-14640 Map # B11-317-00002

Description H & PART L Bid Price \$1,632.20

01

Distribution of monies collected

District/Borough Tax Collector.  
DIANE MCMILLEN

PURCHASE LINE AREA SCHOOLS	\$695.02	(Tax + Interest) (Less)
BELL TOWNSHIP	\$51.34	(Five Percent Commission)
Clearfield County	\$162.08	(Tax + Interest)
Clearfield County	\$39.28	(5% Commission )
Clearfield County	\$226.00	(Costs)
2001 Taxes	<u>\$446.49</u>	
Total Tax and Costs	<u>\$1,620.21</u>	
Overbid Dollars	\$11.99	
MCCORMICK, JOHN A. & L. JANE	\$11.99	

Exhibit A

Distribution of monies collected on sale of  
property assessed in the name of

BLOOM, DANIEL  
P O BOX 67  
GLEN HOPE PA

Zip 16645

Receipt # 67  
Control # 103.0-49372

Map # J15-000-00011

Description 16.6% INT. IN H & 94.77 A Bid Price \$2,100.00

98

Distribution of monies collected

District/Borough Tax Collector.  
M. KATHLEEN KITKO, TAX COLL.

MOSHANNON VALLEY SCHOOLS	\$365.97	(Tax + Interest) (Less)
BIGLER TOWNSHIP	\$19.49	(Five Percent Commission)
Clearfield County	\$94.87	(Tax + Interest)
Clearfield County	\$20.29	(5% Commission )
Clearfield County	\$221.00	(Costs)
2001 Taxes	<u>\$230.21</u>	
Total Tax and Costs	<u>\$951.83</u>	
Overbid Dollars	\$1,148.17	
BLOOM, DANIEL	\$1,148.17	

Exhibit A

Distribution of monies collected on sale of  
property assessed in the name of

KESTER, STEPHEN J. & MICKIE V.  
R R 3 BOX 207  
CLEARFIELD PA

Zip 16830

Receipt # 68  
Control # 105.0-52130

Map # L09-000-10.12

Description	Bid Price	
11 A		\$3,300.00

Distribution of monies collected

District/Borough Tax Collector.  
DENISE DOBO, BOGGS TWP TAX COL

PHILIPSBURG-OSCEOLA SCHOOLS	\$103.18	(Tax + Interest) (Less)
BOGGS TOWNSHIP	\$5.84	(Five Percent Commission)
Clearfield County	\$21.73	(Tax + Interest)
Clearfield County	\$5.74	(5% Commission )
Clearfield County	\$226.00	(Costs)
2001 Taxes	<u>\$64.15</u>	
Total Tax and Costs	<u>\$426.64</u>	
Overbid Dollars	\$2,873.36	
KESTER, STEPHEN J. & MICKIE V.	\$2,873.36	

Exhibit A

Distribution of monies collected on sale of  
property assessed in the name of

FRANTZ, VESTA  
R R 3 BOX 314  
PUNXSUTAWNEY PA

Zip 15767

Receipt # 69  
Control # 107.0-18091

Map # A06-000-00006

Description CAMP & 1 A

### Bid Price

96

#### Distribution of monies collected

District/Borough Tax Collector.  
MARY L. MARSHALL, TAX COLLECTOR

DUBOIS AREA SCHOOLS	\$259.41	(Tax + Interest) (Less)
BRADY TOWNSHIP	\$12.84	(Five Percent Commission)
Clearfield County	\$50.70	(Tax + Interest)
Clearfield County	\$14.33	(5% Commission )
Clearfield County	\$218.50	(Costs)
2001 Taxes	<u>\$160.94</u>	
Total Tax and Costs	<u><u>\$716.72</u></u>	
FRANTZ, VESTA	NONE	

Exhibit A

Distribution of monies collected on sale of  
property assessed in the name of

SMITH, JOSIAH W. EST.  
C/O SPENCER LAND CO.  
P O BOX I  
GRAMPIAN PA

Zip 16838

Receipt # 71

Control # 107.0-21375

Map # C07-000-00008 MN

Description 180 A COAL & MIN

Bid Price

\$971.21

Distribution of monies collected

District/Borough Tax Collector.  
MARY L MARSHALL, TAX COLLECTOR

DUBOIS AREA SCHOOLS	\$391.90	(Tax + Interest) (Less)
BRADY TOWNSHIP	\$19.42	(Five Percent Commission)
Clearfield County	\$76.60	(Tax + Interest)
Clearfield County	\$21.65	(5% Commission )
Clearfield County	\$218.49	(Costs)
2001 Taxes	<u>\$243.15</u>	
Total Tax and Costs	<u>\$971.21</u>	

SMITH, JOSIAH W. EST.                   NONE

Exhibit A

Distribution of monies collected on sale of  
property assessed in the name of

SUTIKA, MICHAEL C., TRUSTEE  
R R 1 BOX 63  
GRAMPIAN PA

Zip 16838

Receipt # 72  
Control # 107.0-17982

Map # D05-000-00008

Description 260 A. MIN. RT. Bid Price \$1,305.71  
D5-8-16-16.1

Distribution of monies collected

District/Borough Tax Collector.  
MARY L MARSHALL, TAX COLLECTOR

DUBOIS AREA SCHOOLS	\$566.06	(Tax + Interest) (Less)
BRADY TOWNSHIP	\$28.03	(Five Percent Commission)
Clearfield County	\$110.65	(Tax + Interest)
Clearfield County	\$31.27	(5% Commission )
Clearfield County	\$218.49	(Costs)
2001 Taxes	<u>\$351.21</u>	
Total Tax and Costs	<u>\$1,305.71</u>	

SUTIKA, MICHAEL C., TRUSTEE      NONE

Exhibit A

Distribution of monies collected on sale of  
property assessed in the name of

SUTIKA, MICHAEL C., TRUSTEE  
R R 1 BOX 63  
GRAMPIAN PA

Zip 16838

Receipt # 73

Control # 107.0-17980

Map # C06-000-00034 MN

Description 55 A COAL RTS

Bid Price

\$448.38

Distribution of monies collected

District/Borough Tax Collector.  
MARY L MARSHALL, TAX COLLECTOR

DUBOIS AREA SCHOOLS	\$119.69	(Tax + Interest) (Less)
BRADY TOWNSHIP	\$5.92	(Five Percent Commission)
Clearfield County	\$23.40	(Tax + Interest)
Clearfield County	\$6.61	(5% Commission )
Clearfield County	\$218.15	(Costs)
2001 Taxes	<u>\$74.61</u>	
Total Tax and Costs	<u>\$448.38</u>	

SUTIKA, MICHAEL C., TRUSTEE      NONE

Exhibit A

Distribution of monies collected on sale of  
property assessed in the name of

GAINES, CARL L  
PO BOX 289  
WINBURN PA

Zip 16879

Receipt # 74  
Control # 110.0-21818 Map # 509-537-00009

Description 50% INT H #45, G & L #24 Bid Price \$711.76

96

Distribution of monies collected

District/Borough Tax Collector.  
LORRAINE R. MICHAELS

WEST BRANCH AREA SCHOOLS	\$233.93	(Tax + Interest) (Less)
COOPER TOWNSHIP	\$18.85	(Five Percent Commission)
Clearfield County	\$69.26	(Tax + Interest)
Clearfield County	\$13.30	(5% Commission )
Clearfield County	\$218.46	(Costs)
2001 Taxes	<u>\$157.96</u>	
Total Tax and Costs	<u>\$711.76</u>	
GAINES, CARL L	NONE	

Exhibit A

Distribution of monies collected on sale of  
property assessed in the name of

CHELTON, CINDY  
P O BOX 175 TROLLEY ST  
WINBURNE PA

Zip 16879

Receipt # 75  
Control # 110.0-49682 Map # S09-539-00001-TL-01

Description	TRAILER	Bid Price	\$498.99
	01		

Distribution of monies collected

District/Borough Tax Collector.  
LORRAINE R. MICHAELS

WEST BRANCH AREA SCHOOLS	\$146.81	(Tax + Interest) (Less)
COOPER TOWNSHIP	\$5.68	(Five Percent Commission)
Clearfield County	\$20.84	(Tax + Interest)
Clearfield County	\$8.03	(5% Commission )
Clearfield County	\$218.50	(Costs)
2001 Taxes	<u>\$99.13</u>	
Total Tax and Costs	<u>\$498.99</u>	
CHELTON, CINDY	NONE	

Exhibit A

Distribution of monies collected on sale of  
property assessed in the name of

UNKNOWN (1996)  
230 E MARKET ST SUITE 121  
CLEARFIELD PA

Zip 16830

Receipt # 76  
Control # 110.0-49588

Map # T08-599-00025

Description 3 L #109-110-111 Bid Price \$1,360.76

CAMPBELL ST. Y

Distribution of monies collected

District/Borough Tax Collector.  
LORRAINE R. MICHAELS

WEST BRANCH AREA SCHOOLS	\$619.40	(Tax + Interest) (Less)
COOPER TOWNSHIP	\$45.13	(Five Percent Commission)
Clearfield County	\$162.98	(Tax + Interest)
Clearfield County	\$34.98	(5% Commission )
Clearfield County	\$312.00	(Costs)
2001 Taxes	<u>\$150.77</u>	
Total Tax and Costs	<u>\$1,325.26</u>	
Overbid Dollars	\$35.50	
UNKNOWN (1996)	\$35.50	

Exhibit A

Distribution of monies collected on sale of  
property assessed in the name of

SMITH, RONALD H. ET AL  
3530 MARIETTA AVENUE  
LANCASTER PA

Zip 17603

Receipt # 77  
Control # 111.0-49429

Map # Q04-000-00123

Description	Bid Price
L #38 (10.045 A)	\$2,400.00

Distribution of monies collected

District/Borough Tax Collector.  
LENA GORMONT, TAX COLLECTOR

CLEARFIELD AREA SCHOOLS	\$71.11	(Tax + Interest) (Less)
COVINGTON TOWNSHIP	\$3.56	(Five Percent Commission)
Clearfield County	\$18.11	(Tax + Interest)
Clearfield County	\$3.93	(5% Commission )
Clearfield County	\$221.00	(Costs)
2001 Taxes	<u>\$46.26</u>	
Total Tax and Costs	<u>\$363.97</u>	
Overbid Dollars	\$2,036.03	
SMITH, RONALD H. ET AL	\$2,036.03	

Exhibit A

Distribution of monies collected on sale of  
property assessed in the name of

FINBERG, HARRY ET AL  
329 1/2 WALKER STREET  
OSCEOLA MILLS PA

Zip 16666

Receipt # 78  
Control # 112.0-96716

Map # N12-000-00071

Description 5 A Bid Price \$1,750.00

Distribution of monies collected

District/Borough Tax Collector.  
JACK WEBSTER, TAX COLLECTOR

PHILIPSBURG-OSCEOLA SCHOOLS	\$64.48	(Tax + Interest) (Less)
DECATUR TOWNSHIP	\$5.55	(Five Percent Commission)
Clearfield County	\$13.58	(Tax + Interest)
Clearfield County	\$3.68	(5% Commission )
Clearfield County	\$221.00	(Costs)
2001 Taxes	<u>\$40.81</u>	
Total Tax and Costs	<u>\$349.10</u>	
Overbid Dollars	\$1,400.90	
FINBERG, HARRY ET AL	\$1,400.90	

Exhibit A

Distribution of monies collected on sale of  
property assessed in the name of

JONES, O. PERRY HEIRS  
R R  
PHILIPSBURG PA

Zip 16866

Receipt # 79  
Control # 112.0-96715

Map # P12-000-00388

Description	Bid Price	
1 A		\$252. 68

Distribution of monies collected

District/Borough Tax Collector.  
JACK WEBSTER, TAX COLLECTOR

PHILIPSBURG-OSCEOLA SCHOOLS	\$17.20	(Tax + Interest) (Less)
DECATUR TOWNSHIP	\$1.49	(Five Percent Commission)
Clearfield County	\$3.63	(Tax + Interest)
Clearfield County	\$.99	(5% Commission )
Clearfield County	\$218.50	(Costs)
2001 Taxes	<u>\$10.87</u>	
Total Tax and Costs	<u>\$252.68</u>	
JONES, O. PERRY HEIRS	NONE	

Exhibit A

Distribution of monies collected on sale of  
property assessed in the name of

ABRACZINSKAS, JEROME & MARION  
R R 1 BOX 229  
MILLVILLE PA

Zip 17846

Receipt # 80

Control # 116.0-26436

Map # P07-000-00004 MN

Description 26 A MIN, GAS & OIL

Bid Price

\$296.19

(P7-000)

Distribution of monies collected

District/Borough Tax Collector.  
SHIRLEY KAY FOLMAR

WEST BRANCH AREA SCHOOLS \$21.46 (Tax + Interest)  
(Less)

GRAHAM TOWNSHIP \$2.50 (Five Percent Commission)

Clearfield County \$13.20 (Tax + Interest)

Clearfield County \$1.26 (5% Commission )

Clearfield County \$226.00 (Costs)

2001 Taxes \$29.27

Total Tax and Costs \$293.69

Overbid Dollars \$2.50

ABRACZINSKAS, JEROME & MARION \$2.50

Exhibit A

Distribution of monies collected on sale of  
property assessed in the name of

KOVACH, GEORGE & HELEN  
C/O SHIRLEY KOVACH  
310 S CORL STREET 1  
STATE COLLEGE PA

Zip 16801

Receipt # 81  
Control # 118.0-38448

Map # L16-000-163.1

Description	L	Bid Price	\$295.91
	01		

Distribution of monies collected

District/Borough Tax Collector.  
JOHN MATIA, TAX COLLECTOR

MOSHANNON VALLEY SCHOOLS	\$31.44	(Tax + Interest) (Less)
GULICH TOWNSHIP	\$ .93	(Five Percent Commission)
Clearfield County	\$8.17	(Tax + Interest)
Clearfield County	\$1.71	(5% Commission )
Clearfield County	\$231.00	(Costs)
2001 Taxes	<u>\$19.42</u>	
Total Tax and Costs	<u>\$292.67</u>	
Overbid Dollars	\$3.24	
KOVACH, GEORGE & HELEN	\$3.24	

Exhibit A

Distribution of monies collected on sale of  
property assessed in the name of

ROBESON, JOHN M. HEIRS  
C/O PEARL ROBESON  
18552 EBB AVENUE  
PORT CHARLOTTE FL

Zip 33948

Receipt # 82

Control # 118.0-34878

Map # K16-000-00025 MN

Description	Bid Price	\$4,000.00
65.5 A COAL, CLAY, IRON ORE, OIL & GAS		

Distribution of monies collected

District/Borough Tax Collector.  
JOHN MATIA, TAX COLLECTOR

MOSHANNON VALLEY SCHOOLS	\$128.14	(Tax + Interest) (Less)
GULICH TOWNSHIP	\$1.82	(Five Percent Commission)
Clearfield County	\$15.93	(Tax + Interest)
Clearfield County	\$6.84	(5% Commission )
Clearfield County	\$226.00	(Costs)
2001 Taxes	<u>\$79.15</u>	
Total Tax and Costs	<u>\$457.88</u>	
Overbid Dollars	\$3,542.12	
ROBESON, JOHN M. HEIRS	\$3,542.12	

Exhibit A

Distribution of monies collected on sale of  
property assessed in the name of

ROBESON, JOHN M. HEIRS  
C/O PEARL ROBESON  
18552 EBB AVENUE  
PORT CHARLOTTE FL

Zip 33948

Receipt # 83

Control # 118.0-34879

Map # K16-000-00034 MN

Description 64.25 A COAL, CLAY, IRON ORE, Bid Price \$2,100.00  
OIL & GAS

Distribution of monies collected

District/Borough Tax Collector.  
JOHN MATIA, TAX COLLECTOR

MOSHANNON VALLEY SCHOOLS	\$125.63	(Tax + Interest) (Less)
GULICH TOWNSHIP	\$1.78	(Five Percent Commission)
Clearfield County	\$15.62	(Tax + Interest)
Clearfield County	\$6.70	(5% Commission )
Clearfield County	\$226.00	(Costs)
2001 Taxes	<u>\$77.59</u>	
Total Tax and Costs	<u>\$453.32</u>	
Overbid Dollars	\$1,646.68	
ROBESON, JOHN M. HEIRS	\$1,646.68	

Exhibit A

Distribution of monies collected on sale of  
property assessed in the name of

ROBESON, MOSES EST.  
C/O PEARL ROBESON  
18552 EBB AVENUE  
PORT CHARLOTTE FL

Zip 33948

Receipt # 84

Control # 118.0-30855

Map # K16-000-00043 MN

Description	12.5% INT IN 145 A MIN RT	Bid Price	\$288.31
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Distribution of monies collected

District/Borough Tax Collector.  
JOHN MATIA, TAX COLLECTOR

MOSHANNON VALLEY SCHOOLS	\$35.35	(Tax + Interest) (Less)
GULICH TOWNSHIP	\$ .51	(Five Percent Commission)
Clearfield County	\$4.40	(Tax + Interest)
Clearfield County	\$1.89	(5% Commission )
Clearfield County	\$224.78	(Costs)
2001 Taxes	<u>\$21.38</u>	
Total Tax and Costs	<u>\$288.31</u>	

ROBESON, MOSES EST.                   NONE

Exhibit A

Distribution of monies collected on sale of  
property assessed in the name of

ROBESON, JOHN M. EST.  
C/O PEARL ROBESON  
18552 EBB AVENUE  
PORT CHARLOTTE FL

Zip 33948

Receipt # 85

Control # 118.0-38731

Map # K16-000-00043 MN

Description	Bid Price	\$288.31
12.5% INT IN 145 A MIN RT		

Distribution of monies collected

District/Borough Tax Collector.  
JOHN MATIA, TAX COLLECTOR

MOSHANNON VALLEY SCHOOLS	\$35.35	(Tax + Interest) (Less)
GULICH TOWNSHIP	\$.51	(Five Percent Commission)
Clearfield County	\$4.40	(Tax + Interest)
Clearfield County	\$1.89	(5% Commission )
Clearfield County	\$224.33	(Costs)
2001 Taxes	<u>\$21.83</u>	
Total Tax and Costs	<u>\$288.31</u>	

ROBESON, JOHN M. EST.                   NONE

Exhibit A

Distribution of monies collected on sale of  
property assessed in the name of

COLTERYAHN, DANIEL L.  
3692 W 179TH TERRACE  
STILWELL KS

Zip 66085

Receipt # 86  
Control # 119.0-49456

Map # F02-000-00001

Description 7% INT. IN CAMP & 35 A SURF. Bid Price \$500.00

98

Distribution of monies collected

District/Borough Tax Collector  
DOTTIE JOHNSTON, TAX COLLECTOR

DUBOIS AREA SCHOOLS	\$84.30	(Tax + Interest) (Less)
HUSTON TOWNSHIP		(Five Percent Commission)
Clearfield County		(Tax + Interest)
Clearfield County	\$4.44	(5% Commission )
Clearfield County	\$221.00	(Costs)
2001 Taxes	<u>\$55.82</u>	
Total Tax and Costs	<u>\$365.56</u>	
Overbid Dollars	\$134.44	
COLTERYAHN, DANIEL L.		\$134.44

Exhibit A

Distribution of monies collected on sale of  
property assessed in the name of

LANGFORD, CLAIR & DELORES  
1617 ST ANDREWS DRIVE  
OAKMONT PA

Zip 15139

Receipt # 87  
Control # 119.0-24384

Map # F03-000-36.17

Description 0.2 A SURF

Bid Price \$1,000.00

97

Distribution of monies collected

District/Borough Tax Collector.  
DOTTIE JOHNSTON, TAX COLLECTOR

DUBOIS AREA SCHOOLS	\$4.64	(Tax + Interest) (Less)
HUSTON TOWNSHIP	\$ .65	(Five Percent Commission)
Clearfield County	\$ .92	(Tax + Interest)
Clearfield County	\$ .27	(5% Commission )
Clearfield County	\$226.00	(Costs)
2001 Taxes	<u>\$3.08</u>	
Total Tax and Costs	<u>\$235.56</u>	
Overbid Dollars	\$764.44	
LANGFORD, CLAIR & DELORES	\$764.44	

Exhibit A

Distribution of monies collected on sale of  
property assessed in the name of

LANGFORD, CLAIR & DOLORES  
1617 ST ANDREWS DRIVE  
DAKMONT PA

Zip 15139

Receipt # 88  
Control # 119.0-24383

Map # F03-000-36.15

Description TRAILER & 0.34 A SURF. Bid Price \$2,600.00

97

Distribution of monies collected

District/Borough Tax Collector.  
DOTTIE JOHNSTON, TAX COLLECTOR

DUBOIS AREA SCHOOLS	\$171.38	(Tax + Interest) (Less)
HUSTON TOWNSHIP	\$23.36	(Five Percent Commission)
Clearfield County	\$33.52	(Tax + Interest)
Clearfield County	\$10.25	(5% Commission )
Clearfield County	\$226.00	(Costs)
2001 Taxes	<u>\$113.47</u>	
Total Tax and Costs	<u>\$577.98</u>	
Overbid Dollars	\$2,022.02	
LANGFORD, CLAIR & DOLORES	\$2,022.02	

Exhibit A

Distribution of monies collected on sale of  
property assessed in the name of

QUEEN, WALKER EDWARD  
R R 1 BOX 75 A  
IRVONA PA

Zip 16656

Receipt # 89  
Control # 120.0-27885

Map # G14-462-00007

Description H & 2 L Bid Price \$1,508.68

98

Distribution of monies collected

District/Borough Tax Collector.  
JANET L. BISS, TAX COLLECTOR

MOSHANNON VALLEY SCHOOLS	\$646.28	(Tax + Interest) (Less)
JORDAN TOWNSHIP	\$24.40	(Five Percent Commission)
Clearfield County	\$167.53	(Tax + Interest)
Clearfield County	\$35.29	(5% Commission )
Clearfield County	\$221.00	(Costs)
2001 Taxes	<u>\$401.72</u>	
Total Tax and Costs	<u>\$1,496.22</u>	
Overbid Dollars	\$12.46	
QUEEN, WALKER EDWARD	\$12.46	

**Exhibit A**

Distribution of monies collected on sale of  
property assessed in the name of

WICKLES, WILLIAM  
802 E PARK  
VANDALIA MO

Zip 63382

Receipt # 90  
Control # 122.0-86758 Map # I11-000-00002-DW-01

Description	BLDG	Bid Price	\$1,288.93
	01		

#### Distribution of monies collected

District/Borough Tax Collector.  
ELAINE SLOPPY, TAX COLLECTOR

CLEARFIELD AREA SCHOOLS	\$540.42	(Tax + Interest) (Less)
KNOX TOWNSHIP	\$16.56	(Five Percent Commission)
Clearfield County	\$137.62	(Tax + Interest)
Clearfield County	\$29.31	(5% Commission )
Clearfield County	\$218.80	(Costs)
2001 Taxes	<u>\$346.22</u>	
Total Tax and Costs	<u>\$1,288.93</u>	
WICKLES, WILLIAM	NONE	

**Exhibit A**

Distribution of monies collected on sale of  
property assessed in the name of

NOVEY, SOL E.  
C/O WILLIS HULL, SR.  
P O BOX 1257  
CLEARFIELD PA

Zip 16830

Receipt # 91  
Control # 123.0-87020

Map # J07-000-00050

Description 1.25 A Bid Price \$272.32

### Distribution of monies collected

District/Borough Tax Collector.  
HAZEL E. SHIFTER TAX COLLECTOR

CLEARFIELD AREA SCHOOLS	\$21.34	(Tax + Interest) (Less)
LAWRENCE TOWNSHIP	\$4.67	(Five Percent Commission)
Clearfield County	\$5.44	(Tax + Interest)
Clearfield County	\$1.37	(5% Commission )
Clearfield County	\$223.50	(Costs)
2001 Taxes	<u>\$16.00</u>	
Total Tax and Costs	<u>\$272.32</u>	
NOVEY, SOL E.	NONE	

Exhibit A

Distribution of monies collected on sale of  
property assessed in the name of

EIGHMY, DON & ROBERTINA  
10434 W SEVEN MILE ROAD  
NORTHVILLE MI

Zip 48167

Receipt # 92  
Control # 123.0-91527

Map # L07-000-00042

Description 6.8 A Bid Price \$3,400.00

99

Distribution of monies collected

District/Borough Tax Collector.  
HAZEL E. SHIFTER TAX COLLECTOR

CLEARFIELD AREA SCHOOLS	\$28.44	(Tax + Interest) (Less)
LAWRENCE TOWNSHIP	\$6.24	(Five Percent Commission)
Clearfield County	\$7.24	(Tax + Interest)
Clearfield County	\$1.83	(5% Commission )
Clearfield County	\$226.00	(Costs)
2001 Taxes	<u>\$21.34</u>	
Total Tax and Costs	<u>\$291.09</u>	
Overbid Dollars	\$3,108.91	
EIGHMY, DON & ROBERTINA	\$3,108.91	

Exhibit A

Distribution of monies collected on sale of  
property assessed in the name of

HILE, JAMES P.  
R R 1 BOX 318  
CLEARFIELD PA

Zip 16830

Receipt # 93  
Control # 123.0-87827

Map # K07-000-00041

Description 19.96 A SURF Bid Price \$1,032.14

01

Distribution of monies collected

District/Borough Tax Collector.  
HAZEL E. SHIFTER TAX COLLECTOR

CLEARFIELD AREA SCHOOLS	\$355.54	(Tax + Interest) (Less)
LAWRENCE TOWNSHIP	\$77.99	(Five Percent Commission)
Clearfield County	\$90.55	(Tax + Interest)
Clearfield County	\$22.81	(5% Commission )
Clearfield County	\$218.50	(Costs)
2001 Taxes	<u>\$266.75</u>	
Total Tax and Costs	<u>\$1,032.14</u>	

HILE, JAMES P. NONE

Exhibit A

Distribution of monies collected on sale of  
property assessed in the name of

HILE, JAMES P.  
R R 1 BOX 318  
CLEARFIELD PA

Zip 16830

Receipt # 94

Control # 123.0-94336

Map # J07-000-00110

Description 13.454 A IN FEE

Bid Price

\$877.56

97

Distribution of monies collected

District/Borough Tax Collector.  
HAZEL E. SHIFTER TAX COLLECTOR

CLEARFIELD AREA SCHOOLS	\$287.99	(Tax + Interest) (Less)
LAWRENCE TOWNSHIP	\$63.17	(Five Percent Commission)
Clearfield County	\$73.35	(Tax + Interest)
Clearfield County	\$18.48	(5% Commission )
Clearfield County	\$218.50	(Costs)
2001 Taxes	<u>\$216.07</u>	
Total Tax and Costs	<u>\$877.56</u>	

HILE, JAMES P. NONE

**Exhibit A**

Distribution of monies collected on sale of  
property assessed in the name of

KITKO, RICHARD  
P O BOX 531  
CLEARFIELD PA

Zip 16830

Receipt # 95  
Control # 123.0-93756

Map # K07-637-00031

Description	H & L D-10-00 00	Bid Price	\$1,251.84
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#### Distribution of monies collected

District/Borough Tax Collector.  
HAZEL E. SHIFTER TAX COLLECTOR

CLEARFIELD AREA SCHOOLS	\$451.54	(Tax + Interest) (Less)
LAWRENCE TOWNSHIP	\$99.05	(Five Percent Commission)
Clearfield County	\$115.00	(Tax + Interest)
Clearfield County	\$28.98	(5% Commission )
Clearfield County	\$218.49	(Costs)
2001 Taxes	<u>\$338.78</u>	
Total Tax and Costs	<u>\$1,251.84</u>	

Exhibit A

Distribution of monies collected on sale of  
property assessed in the name of

RUSNAK, B. F.  
C/O GEO TEST, ATTY  
P O BOX 706  
PHILIPSBURG PA

Zip 16866

Receipt # 96  
Control # 124.0-84086

Map # Q11-566-00035

Description	5 A	Bid Price	\$1,300.00
	00	Y	

Distribution of monies collected

District/Borough Tax Collector.  
MRS. MARGARET WHIPPLE

WEST BRANCH AREA SCHOOLS	\$33.64	(Tax + Interest) (Less)
MORRIS TOWNSHIP		(Five Percent Commission)
Clearfield County	\$9.97	(Tax + Interest)
Clearfield County	\$1.77	(5% Commission )
Clearfield County	\$268.79	(Costs)
2001 Taxes	<u>\$21.21</u>	
Total Tax and Costs	<u>\$335.38</u>	
Overbid Dollars	\$964.62	
RUSNAK, B. F.	\$964.62	

Exhibit A

Distribution of monies collected on sale of  
property assessed in the name of

RUSNAK, B. F.  
C/O GEO TEST, ATTY  
P O BOX 706  
PHILIPSBURG PA

Zip 16866

Receipt # 97  
Control # 124.0-84085 Map # Q11-566-00029

Description H. B. G & L Bid Price \$2,590.37

01 Y

Distribution of monies collected

District/Borough Tax Collector.  
MRS. MARGARET WHIPPLE

WEST BRANCH AREA SCHOOLS	\$1,277.97	(Tax + Interest) (Less)
MORRIS TOWNSHIP		(Five Percent Commission)
Clearfield County	\$378.69	(Tax + Interest)
Clearfield County	\$67.26	(5% Commission )
Clearfield County	\$242.00	(Costs)
2001 Taxes	<u>\$624.45</u>	
Total Tax and Costs	<u>\$2,590.37</u>	

RUSNAK, B. F. NONE

Exhibit A

Distribution of monies collected on sale of  
property assessed in the name of

PEALE, MINNIE B. HEIRS  
C/O BANK OF NEW YORK, TR.  
ATTN: S LEGGETT  
48 WALL STREET 4TH  
NEW YORK NY

Zip 10286

Receipt # 98  
Control # 126.0-92804 Map # H11-000-00014 MN

Description 109.54 A GAS & OIL RTS. Bid Price \$8,600.00

01

Distribution of monies collected

District/Borough Tax Collector.  
SUSAN F. LEZZER, TAX COLLECTOR

CURWENSVILLE AREA SCHOOLS	\$28.86	(Tax + Interest) (Less)
PIKE TOWNSHIP	\$2.74	(Five Percent Commission)
Clearfield County	\$8.91	(Tax + Interest)
Clearfield County	\$1.66	(5% Commission )
Clearfield County	\$221.00	(Costs)
2001 Taxes		
Total Tax and Costs	<u>\$263.17</u>	
Overbid Dollars	\$8,336.83	
PEALE, MINNIE B. HEIRS	\$8,336.83	

Exhibit A

Distribution of monies collected on sale of  
property assessed in the name of

PEALE, MINNIE B. HEIRS  
C/O RONALD B STRATTAN JR  
PO BOX 590  
CLEARFIELD PA

Zip 16830

Receipt # 99  
Control # 126.0-92803 Map # H11-000-014.1

Description	50% INT. IN 21.56 A OIL & GAS	Bid Price	\$3,400.00
	01		

Distribution of monies collected

District/Borough Tax Collector.  
SUSAN F. LEZGER, TAX COLLECTOR

CURWENSVILLE AREA SCHOOLS	\$23.12	(Tax + Interest) (Less)
PIKE TOWNSHIP	\$2.21	(Five Percent Commission)
Clearfield County	\$7.15	(Tax + Interest)
Clearfield County	\$1.34	(5% Commission )
Clearfield County	\$226.00	(Costs)
2001 Taxes		
Total Tax and Costs	<u>\$259.82</u>	
Overbid Dollars	\$3,140.18	
PEALE, MINNIE B. HEIRS		\$3,140.18

Exhibit A

Distribution of monies collected on sale of  
property assessed in the name of

BERTOLINA, PAUL W. &  
MARGARET H.  
11432 JAMES ST  
NORTH HUNTINGDON PA

Zip 15642

Receipt # 100  
Control # 128.0-39319 Map # D01-019-00112-00-21

Description	Bid Price	
L 112 SECTION 19 D-7-01 00		\$670.51

Distribution of monies collected

District/Borough Tax Collector.  
LEE ANN COLLINS, TAX COLLECTOR

DUBOIS AREA SCHOOLS	\$236.24	(Tax + Interest) (Less)
SANDY TOWNSHIP	\$14.72	(Five Percent Commission)
Clearfield County	\$22.14	(Tax + Interest)
Clearfield County	\$13.21	(5% Commission )
Clearfield County	\$226.00	(Costs)
2001 Taxes	<u>\$155.70</u>	
Total Tax and Costs	<u>\$668.01</u>	
Overbid Dollars	\$2.50	
BERTOLINA, PAUL W. &		

Exhibit A

Distribution of monies collected on sale of  
property assessed in the name of

COOK, BESSIE L.  
PO BOX 390  
EMPORIUM PA

Zip 15834

Receipt # 101  
Control # 128.0-96160 Map # C02-005-00066-00-21

Description L #66 SECTION 5 Bid Price \$1,033.20

Distribution of monies collected

District/Borough Tax Collector.  
LEE ANN COLLINS, TAX COLLECTOR

DUBOIS AREA SCHOOLS	\$435.42	(Tax + Interest) (Less)
SANDY TOWNSHIP	\$27.15	(Five Percent Commission)
Clearfield County	\$40.82	(Tax + Interest)
Clearfield County	\$24.35	(5% Commission )
Clearfield County	\$218.50	(Costs)
2001 Taxes	<u>\$286.96</u>	
Total Tax and Costs	<u>\$1,033.20</u>	

COOK, BESSIE L. NONE

**Exhibit A**

Distribution of monies collected on sale of  
property assessed in the name of

MCDONALD, W. LOUIS  
P O BOX 412  
GATLINBURG TN

Zip 37738

Receipt # 102  
Control # 12B. 0-74947 Map # D02-023-00065-00-21

Description L #65 SECTION 23 Bid Price \$452.52

01

### Distribution of monies collected

District/Borough Tax Collector.  
LEE ANN COLLINS, TAX COLLECTOR

DUBOIS AREA SCHOOLS	\$125.08	(Tax + Interest) (Less)
SANDY TOWNSHIP	\$7.80	(Five Percent Commission)
Clearfield County	\$11.72	(Tax + Interest)
Clearfield County	\$6.99	(5% Commission )
Clearfield County	\$218.50	(Costs)
2001 Taxes	<u>\$82.43</u>	
Total Tax and Costs	<u>\$452.52</u>	
MCDONALD, W. LOUIS	NONE	

Exhibit A

Distribution of monies collected on sale of  
property assessed in the name of

WALKO, EDWARD  
117 E DUBOIS AVE  
DUBOIS PA

Zip 15801

Receipt # 103  
Control # 128.0-81118 Map # D02-002-00071-00-21

Description L #71 SECTION 2 Bid Price \$833. 95

Distribution of monies collected

District/Borough Tax Collector.  
LEE ANN COLLINS, TAX COLLECTOR

DUBOIS AREA SCHOOLS	\$301.11	(Tax + Interest) (Less)
SANDY TOWNSHIP	\$39.14	(Five Percent Commission)
Clearfield County	\$58.87	(Tax + Interest)
Clearfield County	\$17.91	(5% Commission )
Clearfield County	\$218.50	(Costs)
2001 Taxes	<u>\$198.42</u>	
Total Tax and Costs	<u>\$833.95</u>	
WALKO, EDWARD	NONE	

Exhibit A

Distribution of monies collected on sale of  
property assessed in the name of

JACOBS, MARTIN LARUE  
R R 1 BOX 175  
ROCKTON PA

Zip 15856

Receipt # 104  
Control # 129.0-79372

Map # E06-323-00041

Description	L	Bid Price	\$742.81
	D-5-2000		

Distribution of monies collected

District/Borough Tax Collector.  
DONNA J. DRESSLER BISH

DUBOIS AREA SCHOOLS	\$291.83	(Tax + Interest) (Less)
UNION TOWNSHIP	\$7.44	(Five Percent Commission)
Clearfield County	\$27.35	(Tax + Interest)
Clearfield County	\$15.75	(5% Commission )
Clearfield County	\$218.50	(Costs)
2001 Taxes	<u>\$181.94</u>	
Total Tax and Costs	<u>\$742.81</u>	
JACOBS, MARTIN LARUE	NONE	

Exhibit A

Distribution of monies collected on sale of  
property assessed in the name of

KIRK, STANLEY M.  
SPRING VIEW ESTATES  
313 SPRING AVE  
DUBOIS PA

Zip 15801

Receipt # 105  
Control # 129.0-79401

Map # E06-323-00004

Description H, SHED & L 17 Bid Price \$1,258.79

#### Distribution of monies collected

District/Borough Tax Collector.  
DONNA J. DRESSLER BISH

DUBOIS AREA SCHOOLS	\$579.03	(Tax + Interest) (Less)
UNION TOWNSHIP	\$14.75	(Five Percent Commission)
Clearfield County	\$54.28	(Tax + Interest)
Clearfield County	\$31.26	(5% Commission )
Clearfield County	\$219.20	(Costs)
2001 Taxes	<u>\$360.27</u>	
Total Tax and Costs	<u>\$1,258.79</u>	
KIRK, STANLEY M.	NONE	

8  
Lap over margin

IN THE COURT OF COMMON PLEAS OF  
CLEARFIELD COUNTY, PENNSYLVANIA  
CIVIL ACTION  
No. 01 - - CD

DEAN F. LENHART,  
Plaintiff/Petitioner

vs.

CLEARFIELD COUNTY TAX CLAIM  
BUREAU and SAMUEL J. SERIAN,  
Defendants/Respondents

PETITION TO SET ASIDE TAX  
SALE

**FILED**

OCT 05 2001

0/32, P.M.  
William A. Shaw  
Prothonotary

*Rec'd 6/10/02*

**COLAVECCHI**  
**RYAN & COLAVECCHI**

ATTORNEYS AT LAW  
221 EAST MARKET STREET  
(ACROSS FROM COURTHOUSE)  
P. O. BOX 131  
CLEARFIELD, PA 16830

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

DEAN F. LENHART,

CIVIL ACTION

Plaintiff/Petitioner

No. 01 - 1608 - CD

vs.

PETITION TO SET ASIDE TAX  
SALE

CLEARFIELD COUNTY TAX CLAIM  
BUREAU and SAMUEL J. SERIAN,

Filed on behalf of:

Defendants/Respondents

Plaintiff/Petitioner,  
DEAN F. LENHART

Counsel of Record for Said  
Party:

JOSEPH COLAVECCHI, ESQUIRE  
PA I.D. 06810

COLAVECCHI RYAN & COLAVECCHI  
221 East Market Street  
P.O. Box 131  
Clearfield, PA 16830

814/765-1566

LAW OFFICES OF  
COLAVECCHI  
RYAN & COLAVECCHI  
221 E. MARKET ST.  
(ACROSS FROM  
COURTHOUSE)  
P. O. BOX 131  
CLEARFIELD, PA

**FILED**

OCT 05 2001

William A. Shaw  
Prothonotary

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA  
CIVIL ACTION

DEAN F. LENHART, :  
Plaintiff/Petitioner :  
:  
vs. : No. 01 - - CD  
:  
CLEARFIELD COUNTY TAX CLAIM :  
BUREAU and SAMUEL J. SERIAN, :  
Defendants/Respondents :

R U L E

AND NOW, this 10<sup>th</sup> day of October, 2001, upon consideration  
of the foregoing Petition to Set Aside Tax Sale, a Rule is hereby issued upon  
Defendant/Respondent, to Show Cause why the Petition should not be granted.

Rule Returnable the 30<sup>th</sup> day of October, 2001, for written  
response.

A PETITION HAS BEEN FILED AGAINST YOU IN COURT. IF YOU WISH TO DEFEND  
AGAINST THE CLAIMS SET FORTH IN THE FOLLOWING PETITION BY ENTERING A WRITTEN  
APPEARANCE PERSONALLY OR BY ATTORNEY AND FILING IN WRITING WITH THE COURT YOUR  
DEFENSES OR OBJECTIONS TO THE MATTER SET FORTH AGAINST YOU. YOU ARE WARNED THAT  
IF YOU FAIL TO DO SO, THE CASE MAY PROCEED WITHOUT YOU AND AN ORDER MAY BE  
ENTERED AGAINST YOU BY THE COURT WITHOUT FURTHER NOTICE FOR RELIEF REQUESTED BY  
THE PLAINTIFF. YOU MAY LOSE RIGHTS IMPORTANT TO YOU.

YOU SHOULD TAKE THIS PAPER TO YOUR LAWYER AT ONCE. IF YOU DO NOT HAVE A  
LAWYER OR CANNOT AFFORD ONE, GO TO OR TELEPHONE THE OFFICE SET FORTH BELOW TO  
FIND OUT WHERE YOU CAN GET LEGAL HELP.

COURT ADMINISTRATOR  
CLEARFIELD COUNTY COURTHOUSE  
SECOND AND MARKET STREETS  
CLEARFIELD, PENNSYLVANIA 16830  
814/765-2641 EXT. 5982

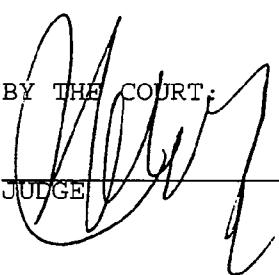
LAW OFFICES OF  
COLAVECCHI  
RYAN & COLAVECCHI  
221 E. MARKET ST.  
(ACROSS FROM  
COURTHOUSE)  
P. O. BOX 131  
CLEARFIELD, PA

FILED

OCT 10 2001

William A. Shaw  
Prothonotary

BY THE COURT:  
JUDGE



IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA  
CIVIL ACTION

DEAN F. LENHART, :  
Plaintiff/Petitioner :  
:  
vs. : No. 01 - - CD  
:  
CLEARFIELD COUNTY TAX CLAIM :  
BUREAU and SAMUEL J. SERIAN, :  
:  
Defendants/Respondents :

PETITION TO SET ASIDE TAX SALE

1. Plaintiff/Petitioner is Dean F. Lenhart, residing at HC 63, Box 4, Stahlstown, Pennsylvania, 15687.
2. Defendants/Respondents are:
  - a. The Clearfield County Tax Claim Bureau, having its office at the Clearfield County Courthouse Annex, 231 East Market Street, Clearfield, Pennsylvania, 16830.
  - b. Samuel J. Serian of 22 Clinton Street, Box 356, Rossiter, Pennsylvania, 15722.
3. Dean F. Lenhart is the owner of a camp and one acre of property situated in Huston Township, Clearfield County, Pennsylvania, having been conveyed to him by deed dated the seventh day of August, 1974, from Richard R. Crow and Donna M. Crow, his wife, recorded at the Clearfield County Courthouse in Volume 713, Page 267.

4. The property is assessed to Dean F. Lenhart as a camp and one acre situated in Huston Township, Clearfield County, Pennsylvania, having Clearfield County Assessment Map Number H03-000-00019.

5. Plaintiff/Petitioner has been paying the real estate taxes every year, including the years 2000 and 2001.

6. The property was listed for sale by the Clearfield County Tax Claim Bureau to be sold on September 14, 2001 for nonpayment of real estate taxes for the year 1999.

7. It is believed that this property was sold by the Clearfield County Tax Claim Bureau at the sale on September 14, 2001 to Samuel J. Serian of 22 Clinton Street, Box 356, Rossiter, Pennsylvania, 15722.

8. The sale is defective for the following reasons:

a. Notice was not given to Plaintiff/Petitioner of the sale of this property as required under the Real Estate Tax Sale Law.

b. There is no record at the Tax Claim Bureau that a certified mail return receipt was ever returned unclaimed, nor does the Tax Claim Bureau have a certified mail return receipt signed by Dean F. Lenhart.

c. The record clearly shows that real estate taxes have been paid for the years 2000 and 2001. Evidently the property was sold for nonpayment of taxes for the year 1999 which would indicate a miscommunication between the Tax Claim Bureau, the Tax Collector and the Plaintiff/Petitioner.

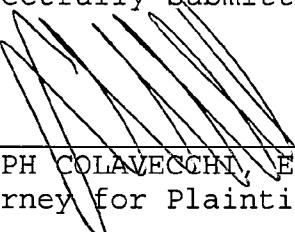
d. The Tax Sale posting indicates there was personal service. The Tax Claim Bureau has nothing in their file to effect personal service.

e. There is absolutely nothing in the records of the Tax Claim Bureau to indicate Dean F. Lenhart received proper notice of the sale.

f. Plaintiff/Petitioner is entitled to notice of this sale in order to be sure that he has an opportunity to pay the real estate taxes.

WHEREFORE, Plaintiff/Petitioner asks that the sale of this property by the Clearfield County Tax claim Bureau be set aside.

Respectfully submitted:

  
JOSEPH COLAVECCHI, ESQUIRE  
Attorney for Plaintiff/Petitioner

IN THE COURT OF COMMON PLEAS  
OF CLEARFIELD COUNTY, PENNSYLVANIA  
CIVIL DIVISION

1608

IN RE: EDWARD J. LIEGEY, JOSEPH LIEGEY, : No. 01 CO  
ROBERT LIEGEY, MARY FETTER, AND: : Type of Pleading: Petition to Set Aside  
DAVID LIEGEY, : Tax Sale  
: Filed on Behalf of: Petitioners  
Petitioners :  
: Alan F. Kirk, Esquire  
v. : 1375 Martin Street, Suite 204  
CLEARFIELD COUNTY TAX : State College, PA 16803  
CLAIM BUREAU and SAM : 814.234.2048  
SERIAN, :  
: Respondents :  
:

**PETITION TO SET ASIDE TAX SALE**

NOW COMES, EDWARD J. LIEGEY, et al. and files the following objections and exceptions to tax sale of property located in Covington Township, Clearfield County, Pennsylvania:

1. The Petitioners are Edward Liegey, Joseph Liegey, Robert Liegey, Mary Fetter, and David Liegey with a mailing address of Robert W. Liegey, Star Route, Box 71, Frenchville, Pennsylvania 16836.
2. That the Respondents are Clearfield County Tax Claim Bureau, an agency created by Clearfield County under the Real Estate Tax Sale Law, Act of July 7, 1947, P.L. 1368, 542, 72 P.S. 5860.101 et. seq. as amended and, Sam Serian, an individual, with an unknown address who purchased the interest of Edna Liegey at Tax Sale held on September 14, 2001.

**FILED**

OCT 29 2001

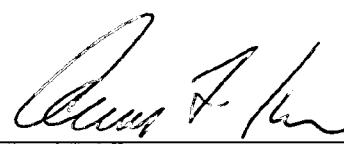
William A. Shaw  
Prothonotary

3. That the Petitioners are owners of a 2/3 interest in certain property located in Covington Township, Clearfield County, Pennsylvania, described as follows:
  - A. 67% in 60 acres, Assessment No. 111-R05-000-00024, Clearfield County Deed Book 887, Page 595.
  - B. 67% in 79.4 acres, Assessment No. 111-R05-000-00057, Clearfield County Deed Book 887, Page 595.
4. That Edna Liegey was assessed with the following property:
  - A. 33% in 60 acres, Assessment No. 111-R05-000-00024, Clearfield County Deed Book 555, Page 446.
  - B. 33% in 79.4 acres, Assessment No. 111-R05-000-00057, Clearfield County Deed Book 555, Page 446.
5. That said property set forth in Paragraph 4 was placed for tax sale due to unpaid taxes on September 14, 2001.
6. That Edna Liegey died May 22, 1975 and according to her Last Will and Testament, bequeathed the 1/3 interest in the above properties to Mary E. Reese of 502 Shope Street, Bellefonte, Pennsylvania.
7. That it is believed and therefore averred that the Clearfield County Tax Claim Bureau did not properly notify the said Mary E. Reese of the tax sale to be held on September 14, 2001 and did not notify Edward J. Liegey, et al. of the said tax sale in any way.
8. It is believed and therefore averred that under the Real Estate Tax Law as aforementioned that notice must be given to each owner of property that is subject to a tax sale and that notice of the same was not sent to Mary E. Reese nor was said notice sent to other owners of the property.

9. It is also believed and therefore averred that the Clearfield County Tax Claim Bureau has not complied with the other notice requirements required under the said Act and that therefore the sale held on September 14, 2001 should be set aside.

WHEREFORE, the Petitioners request this Honorable Court set aside the tax sale held September 14, 2001 with respect to the property herein and grant any other relief deemed appropriate.

Dated: 10/09/01

  
\_\_\_\_\_  
Alan F. Kirk

**VERIFICATION**

I verify that the statements made in the foregoing pleading are true and correct. I understand that false statements herein are made subject to the penalties of 18 PA. C.S.A. §4904 relating to unsworn falsification to authorities.

  
Edward J. Liegey

**FILED**

OCT 29 2001  
William A. Shaw  
Prothonotary

Dee Catty Kunk  
~~Dee Catty Kunk~~

**In The Court of Common Pleas of Clearfield County, Pennsylvania**

Sheriff Docket # 11636

LENHART, DEAN F.

01-1608-CD

VS.

CLEARFIELD COUNTY TAX CLAIM BUREAU a1

**PETITION TO SET ASIDE TAX SALE & RULE**

**SHERIFF RETURNS**

---

NOW OCTOBER 15, 2001 AT 8:18 AM DST SERVED THE WITHIN PETITION TO SET ASIDE SALE & RULE ON CLEARFIELD COUNTY TAX CLAIM BUREAU, DEFENDANT AT EMPLOYMENT, ANNEX, 231 E. MARKET ST., CLEARFIELD, CLEARFIELD COUNTY, PENNSYLVANIA BY HANDING TO JEFFREY GRAHAM, ASST. DIRECTOR A TRUE AND ATTESTED COPY OF THE ORIGINAL PETITION & RULE AND MADE KNOWN TO HIM THE CONTENTS THEREOF.

SERVED By: NEVLNG.

NOW OCTOBER 15, 2001, DONALD BECKWITH, SHERIFF OF INDIANA COUNTY WAS DEPUTIZED BY CHESTER A. HAWKINS, SHERIFF OF CLEARFIELD COUNTY TO SERVE THE WITHIN PETITION TO SET ASIDE SALE & RULE ON SAMUEL J. SERIAN, DEFENDANT.

NOW OCTOBER 17, 2001 SERVED THE WITHIN PETITION TO SET ASIDE SALE & RULE ON SAMUEL J. SERIAN, DEFENDANT BY DEPUTIZING THE SHERIFF OF INDIANA COUNTY. THE RETURN OF SHERIFF BECKWITH IS HERETO ATTACHED AND MADE A PART OF THIS RETURN STATING THAT HE SERVED DAUGHTER OF DEFENDANT.

---

**Return Costs**

Cost	Description
35.91	SHFF. HAWKINS PAID BY: ATTY.
49.00	SHFF. BECKWITH PAID BY: ATTY.
20.00	SURCHARGE PAID BY: ATTY.

In The Court of Common Pleas of Clearfield County, Pennsylvania

Sheriff Docket # 11636

LENHART, DEAN F.

01-1608-CD

VS.

CLEARFIELD COUNTY TAX CLAIM BUREAU a1

**PETITION TO SET ASIDE TAX SALE & RULE**

**SHERIFF RETURNS**

---

Sworn to Before Me This

21<sup>st</sup> Day Of Nov. 2001

WILLIAM A. SHAW  
Prothonotary  
My Commission Expires  
1st Monday in Jan. 2002  
Clearfield Co. Clearfield, PA.

So Answers,

*Chester Hawkins*  
*by Marilyn Harry*

Chester A. Hawkins  
Sheriff

**FILED**  
NOV 21 2001  
William A. Shaw *WAS*  
Prothonotary



IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

DEAN F. LENHART, CIVIL ACTION  
Plaintiff/Petitioner No. 01 - 1608 - CD  
vs. PRAECIPE TO DISCONTINUE  
CLEARFIELD COUNTY TAX CLAIM  
BUREAU and SAMUEL J. SERIAN, Filed on behalf of:  
Defendants/Respondents Plaintiff/Petitioner,  
DEAN F. LENHART  
Counsel of Record for Said  
Party:  
JOSEPH COLAVECCHI, ESQUIRE  
PA I.D. 06810  
COLAVECCHI RYAN & COLAVECCHI  
221 East Market Street  
P.O. Box 131  
Clearfield, PA 16830  
814/765-1566

FILED

JAN 04 2002

William A. Shaw  
Prothonotary

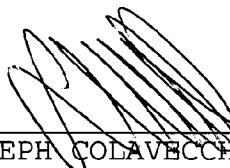
LAW OFFICES OF  
COLAVECCHI  
RYAN & COLAVECCHI  
221 E. MARKET ST.  
(ACROSS FROM  
COURTHOUSE)  
P. O. BOX 131  
CLEARFIELD, PA

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA  
CIVIL ACTION

DEAN F. LENHART, :  
Plaintiff/Petitioner :  
:  
vs. : No. 01 - 1608 - CD  
:  
CLEARFIELD COUNTY TAX CLAIM :  
BUREAU and SAMUEL J. SERIAN, :  
Defendants/Respondents :

PRAECIPE TO DISCONTINUE

Please discontinue the above-captioned Petition to Set  
Aside Tax Sale as filed on behalf of Plaintiff, Dean F. Lenhart.

  
JOSEPH COLAVECCHI, ESQUIRE  
Attorney for Plaintiff

11

**FILED**

JAN 04 2002

WILLIAM A. SHAW  
PROTHONOTARY

NO CC  
COPY OF CERT OF DISC TO CT  
CERT COPY OF DISC TO CITY

**FILED**

*Shaw*

~~JAN 04 2002~~

**COPY**

**IN THE COURT OF COMMON PLEAS OF  
CLEARFIELD COUNTY, PENNSYLVANIA**

**CIVIL DIVISION**

**Dean F Lenhart**

**Vs.**

**No. 2001-01608-CD**

**CERTIFICATE OF DISCONTINUATION**

Commonwealth of PA  
County of Clearfield

I, William A. Shaw, Prothonotary of the Court of Common Pleas in and for the County and Commonwealth aforesaid do hereby certify that the above case was on this 4th day of January, 2002 marked:

Discontinued

Record costs have been paid.

IN WITNESS WHEREOF, I have hereunto affixed my hand and seal of this Court at Clearfield, Clearfield County, Pennsylvania this 4th day of January A.D. 2002.

---

William A. Shaw, Prothonotary

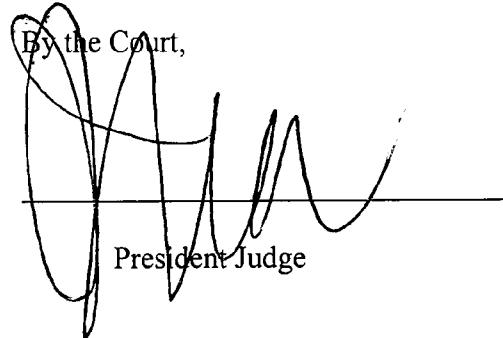
IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CIVIL ACTION

EDWARD J. LIEGEY, JOSEPH LIEGEY, :  
ROBERT LIEGEY, MARY FETTER, AND :  
DAVID LIEGEY :  
:  
-vs- : No. 01 - 1608 - CD  
:  
CLEARFIELD COUNTY TAX CLAIM :  
BUREAU and SAM SERIAN :

**ORDER**

NOW, this 20<sup>th</sup> day of December, 2001, this being the day and date set for hearing into the above-captioned Petition to Set Aside Tax Sale, upon agreement of the parties, it is the ORDER of this Court that the tax sale being the subject matter of this action is vacated.

By the Court,  
  
President Judge

**FILED**

DEC 21 2001

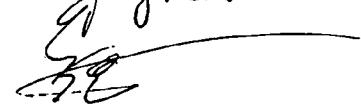
William A. Shaw  
Prothonotary

**FILED**

01953581  
DEC 21 2001

1 cc Atty Kirk

1 cc Atty Kesner



William A. Shaw  
Prothonotary

1501 1/2 336

WILLIAM A. SHAW  
PROTHONOTARY

IN THE COURT OF COMMON PLEAS OF  
CLEARFIELD COUNTY, PENNSYLVANIA  
CIVIL ACTION - LAW  
No. 01-1608-CR

DEAN F. LENHART,  
Plaintiff/Petitioner

vs.

CLEARFIELD COUNTY TAX CLAIM  
BUREAU and SAMUEL J. SERIAN,  
Defendants/Respondents

WRITTEN RESPONSE OF CLEARFIELD  
COUNTY TAX CLAIM BUREAU  
TO PETITION TO SET ASIDE TAX SALE

CLEARFIELD COUNTY  
COURT HOUSE  
CLEARFIELD, PA 16830  
KIM C. KESNER, ESQUIRE  
SOLICITOR  
(814) 765-2641

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY,  
PENNSYLVANIA  
CIVIL ACTION - LAW

DEAN F. LENHART,  
Plaintiff/Petitioner

vs.

CLEARFIELD COUNTY TAX  
CLAIM BUREAU and SAMUEL J.  
SERIAN,  
Defendants/Respondents

\*  
\*  
\*  
\* No. 01-1608-CD  
\*  
\* Type of Case: Civil  
\*  
\*  
\*  
\* Type of Pleading: Written  
\* Response of Clearfield County Tax  
\* Claim Bureau to Petition to Set  
\* Aside Tax Sale  
\*  
\*  
\*  
\*  
\*  
\*  
\*  
\* Filed on Behalf of:  
\* Respondent/Defendant  
\*  
\*  
\* Counsel of Record for this Party:  
\*  
\* Kim C. Kesner, Esquire  
\* Supreme Court I.D. #28307  
\* 23 North Second Street  
\* Clearfield, PA 16830  
\* Phone: (814) 765-1706  
\* Fax: (814) 765-7006  
\*  
\*  
\* Other Counsel of Record:  
\*  
\* James N. Bryant, Esq.  
\* BRYANT & ASSOCIATES, P.C.  
\* 107 East Main Street  
\* Millheim, PA 16854  
\*  
\*  
\*  
\*  
\*

**FILED**

OCT 3 2001

0125413ccatty  
William A. Shaw  
Prothonotary  
Keener  
153

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY,  
PENNSYLVANIA  
CIVIL ACTION

DEAN F. LENHART,  
Plaintiff/Petitioner

\*

\*

\*

vs.

\*

No. 01-1608-CD

\*

CLEARFIELD COUNTY TAX  
CLAIM BUREAU and SAMUEL J.  
SERIAN,  
Defendants/Respondents

\*

\*

\*

1

WRITTEN RESPONSE OF  
CLEARFIELD COUNTY TAX CLAIM BUREAU  
TO PETITION TO SET ASIDE TAX SALE

AND NOW, comes the Clearfield County Tax Claim Bureau (TCB) by Kim C. Kesner, Esquire, Solicitor of Clearfield County and in accordance with this Court's Rule issued on October 10, 2001, makes this written response to Dean F. Lenhart's Petition to Set Aside Tax Sale:

1. Admitted. By way of further Answer, the mailing address of Plaintiff/Petitioner known to the TCB and carried on its records was Star Route, Stahltown, PA 15687.

2. a. Admitted.

b. Admitted.

### 3 Admitted

#### 4 Admitted

5. The TCB is without sufficient knowledge information or belief as to the  
of the averments contained in Paragraph 5 of the Petition. Proof thereof is  
ed.

6. It is admitted that the property was listed for sale by the TCB on September 14, 2001 for non-payment of County and Township Real Estate Taxes for the taxing year 1999.

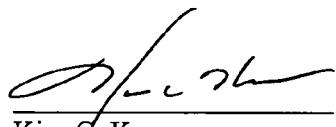
7. Admitted

8. The averments contained in Paragraph 8 constitute contentions or conclusions of law to which no response is required. To the extent that a response is required, it is respectfully averred that the sale is effective and should be upheld. The TCB properly mailed the Return and Claim Notice on April 24, 2001 and the Sale Notice on June 27, 2001. When neither signature card(s) nor the mailing were returned by the Post Office, the Tax Claim Bureau properly sent a Notice by regular mail on August 24, 2001 as required by 72 P.S. §5860.602(e)(2). Said mailing was not returned by the United States Post Office. 72 P.S. §5860.602(h) provides in pertinent part:

No sale shall be defeated and no title to property sold shall be invalidated because of proof that mail notice as herein required was not received by the owner, provided such notice was given as prescribed by this section.

WHEREFORE, the Clearfield County Tax Claim Bureau respectfully requests Your Honorable Court to dismiss Dean F. Lenhart's Petition to Set Aside Tax Sale.

Respectfully submitted,



\_\_\_\_\_  
Kim Q. Kesner  
Attorney for Respondent

Dated: October 30, 2001

**VERIFICATION**

I, Mary Anne Wesdock, verify that I am the Director of the Clearfield County Tax Claim Bureau, and as such am authorized and empowered to make this Verification, and that the statements made in this Written Response to Petition to Set Aside Tax Sale are true and correct to the best of my knowledge, information and belief. I understand that false statements herein are made subject to the penalties of 18 Pa.C.S. § 4904 , relating to unsworn falsification to authorities.

Date: 10/30/01

Mary Anne Wesdock  
Mary Anne Wesdock, Director  
Clearfield County Tax Claim Bureau

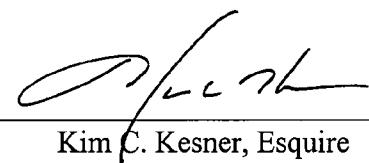
## **CERTIFICATE OF SERVICE**

AND NOW, I do hereby certify that on the 30<sup>th</sup> day of October, 2001, I caused to be served a true and correct copy of the Written Response of the Clearfield County Tax Claim Bureau to the Petition to Set Aside Tax Sale on the following and in the manner indicated below:

By United States Mail, First Class,  
Postage Prepaid, Addressed as Follows:

Joseph Colavecchi, Esquire  
Colavecchi, Ryan & Colavecchi  
221 East Market Street  
P.O. Box 131  
Clearfield, PA 16830

Date: October 30, 2001



---

Kim C. Kesner, Esquire

CA

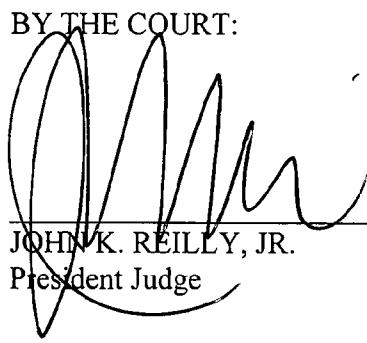
IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY,  
PENNSYLVANIA  
CIVIL DIVISION

EDWARD J. LIEGEY, JOSEPH :  
LIEGEY, ROBERT LIEGEY, MARY :  
FETTER, AND DAVID LIEGEY :  
vs. : No. 01-1608-CD  
CLEARFIELD COUNTY TAX :  
CLAIM BUREAU and :  
SAM SERIAN :  
:

**O R D E R**

NOW, this 28<sup>th</sup> day of October, 2001, upon consideration of Plaintiffs' Petition to Set Aside Tax Sale, a Rule is hereby issued upon the Defendants to appear and Show Cause why the Petition should not be granted. Rule Returnable the 18<sup>th</sup> day of December, 2001, at 1:30 P.M. in Courtroom No. 1, Clearfield County Courthouse, Clearfield, PA.

BY THE COURT:

  
JOHN K. REILLY, JR.  
President Judge

**FILED**

OCT 3 1 2001  
0115512ccattykirk  
William A. Shaw  
Prothonotary  
EKB

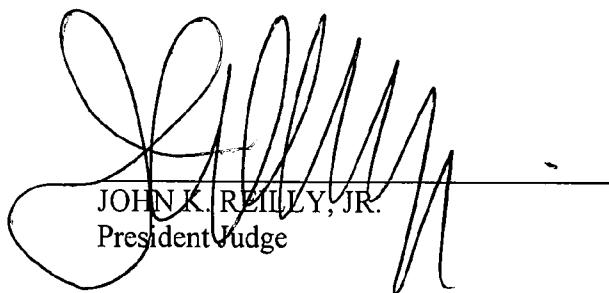
IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY,  
PENNSYLVANIA  
CIVIL DIVISION

EDWARD J. LIEGEY, JOSEPH :  
LIEGEY, ROBERT LIEGEY, MARY :  
FETTER, AND DAVID LIEGEY :  
: vs. : No. 01-1608-CD  
CLEARFIELD COUNTY TAX :  
CLAIM BUREAU and :  
SAM SERIAN :  
:

**ORDER**

NOW, this 5<sup>th</sup> day of November, 2001, upon consideration of Plaintiffs' Petition to Set Aside Tax Sale, a Rule is hereby issued upon the Defendants to appear and Show Cause why the Petition should not be granted. Rule Returnable the 20<sup>th</sup> day of December, 2001, at 2:00 P.M. in Courtroom No. 1, Clearfield County Courthouse, Clearfield, PA.

BY THE COURT:



JOHN K. REILLY, JR.  
President Judge

**FILED**

NOV 02 2001

William A. Shaw  
Prothonotary

IN THE COURT OF COMMON PLEAS OF  
CLEARFIELD COUNTY, PENNSYLVANIA  
CIVIL DIVISION  
No. 01-1608-CD

IN RE: EDWARD J. LIEGEY, JOSEPH  
LIEGEY, ROBERT L. LIEGEY, MARY  
FETTER and DAVID LIEGEY,  
Petitioners

vs.

CLEARFIELD COUNTY TAX CLAIM  
BUREAU and SAM SERIAN,  
Respondents

ANSWER OF CLEARFIELD  
COUNTY TAX CLAIM BUREAU TO  
PETITION TO SET ASIDE TAX SALE

FILED

DEC 10 2001

CB 4513cc atty for  
William A. Shaw  
Prothonotary  
SPL

KIM C. KESNER  
ATTORNEY AT LAW  
23 North Second Street  
CLEARFIELD, PA 16830  
(814) 765-1706

IN THE COURT OF COMMON PLEAS OF  
CLEARFIELD COUNTY, PENNSYLVANIA  
CIVIL DIVISION

IN RE: EDWARD J. LIEGEY, JOSEPH : No. 01-1608-CD

LIEGEY, ROBERT LIEGEY, :  
MARY FETTER and DAVID :  
LIEGEY, :  
Petitioners :  
vs. :  
:

CLEARFIELD COUNTY TAX CLAIM :  
BUREAU and SAM SERIAN, :  
Respondents :  
:

**FILED**

DEC 10 2001

William A. Shaw  
Prothonotary

**ANSWER OF CLEARFIELD COUNTY TAX CLAIM**  
**BUREAU TO PETITION TO SET ASIDE TAX SALE**

TO: THE HONORABLE JOHN K. REILLY, JR., PRESIDENT JUDGE:

AND NOW comes the Clearfield County Tax Claim Bureau ("TCB") by Kim C. Kesner, Esquire, Solicitor of Clearfield County and answers the Petition to Set Aside Tax Sale filed by and on behalf of Edward J. Liegey, et al. as follows:

1. The averments contained in Paragraph 1 of the Petition are admitted.
2. The averments contained in Paragraph 2 of the Petition are admitted.
3. The averments contained in Paragraph 3 of the Petition are admitted.
4. The averments contained in Paragraph 4 of the Petition are admitted.
5. The averments contained in Paragraph 5 of the Petition are admitted.
6. The averments contained in Paragraph 6 of the Petition are admitted.
7. The averments contained in Paragraph 7 of the Petition are admitted in part and

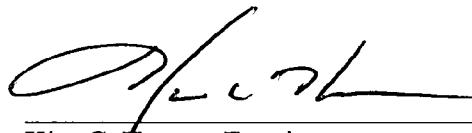
denied in part. It is specifically denied that the TCB did not properly notify Mary E. Reese of the Tax Sale to be held on September 14, 2001. To the contrary, the TCB fully complied with all notice requirements of the Real Estate Tax Sale Law with regard to the Estate of Edna Liegey

and/or Mary E. Reese. By way of further answer, Mary Reese received and executed the return receipt for the Notice of Sale on July 7, 2001. It is admitted that the TCB did not provide any notice of the Tax Sale of Edna Liegey's fractional interest to the Petitioners. However, it is specifically denied that any notice was required to be given to owners of the other fractional interest was not exposed to sale.

8. The averments contained in Paragraph 8 constitute contentions or conclusions of law to which no response is required. To the extent that a response is required, it is specifically denied for the reasons set forth above that the TCB did not comply with the notice requirements of the Real Estate Tax Sale Law prior to the sale of the undivided interest assessed to Edna Liegey.

9. The averments contained in Paragraph 9 constitute contentions or conclusions of law to which no response is required. To the extent that a response is required, it is specifically denied for the reasons set forth above that the TCB did not comply with the notice requirements of the Real Estate Tax Sale Law prior to the sale of the undivided interest assessed to Edna Liegey.

Respectfully submitted,



---

Kim C. Kesner, Esquire  
Solicitor – Clearfield County  
23 North Second Street  
Clearfield, PA 16830

VERIFICATION

I, Mary Anne Wesdock, verify that I am the Director of the Clearfield County Tax Claim Bureau, and as such am authorized and empowered to make this Verification, and that the statements made in this Written Response to Petition to Set Aside Tax Sale are true and correct to the best of my knowledge, information and belief. I understand that false statements herein are made subject to the penalties of 18 Pa.C.S. § 4904 , relating to unsworn falsification to authorities.

Date: 12/5/2001

Mary Anne Wesdock

Mary Anne Wesdock, Director  
Clearfield County Tax Claim Bureau

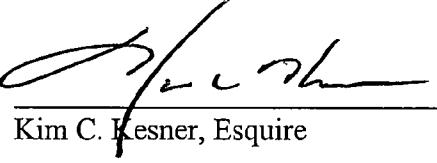
CERTIFICATE OF SERVICE

AND NOW, I do hereby certify that on the 10th day of December, 2001, I caused to be served a true and correct copy of the Written Response of the Clearfield County Tax Claim Bureau to the Petition to Set Aside Tax Sale on the following and in the manner indicated below:

By United States Mail, First Class,  
Postage Prepaid, Addressed as Follows:

Alan F. Kirk, Esquire  
1375 Martin Street, Suite 204  
State College, PA 16803

Date: December 10, 2001

  
\_\_\_\_\_  
Kim C. Kesner, Esquire

398 Pa.

## 541 ATLANTIC REPORTER, 2d SERIES

*Appeal denied  
by  
Court*

For the foregoing reasons, we must grant petitioners' motion for summary judgment. The thrust of the Pennsylvania Equal Rights Amendment is to insure equality under the law and to eliminate sex as a basis for distinction. Therefore, Section 3(e) of the Rate Act which permits gender-based insurance rates is clearly violative of article I, § 28 of the Pennsylvania Constitution and those decisions of our Supreme Court culminating in *Hartford II*.<sup>8</sup>

The cross-motion for summary judgment filed by the respondent and intervenors alleging that the statutory provision is constitutional because the rates in question are actuarially sound must be denied. Assuming, as we must, that the affidavits submitted by intervenors as the non-moving parties in petitioners' motion support a conclusion that the rates in question are actuarially sound, such proof would only satisfy the first prong of Rule 1035 requiring that there be no unresolved material issue of fact. Most significantly, the respondent and intervenors are not entitled to summary judgment because, as a matter of law, article I, § 28 of the Pennsylvania Constitution and *Hartford II* clearly prohibit the conduct authorized by Section 3(e) of the Rate Act.

Therefore, in keeping with Pennsylvania's tradition of eliminating sexual discrimination on all bases except those where physical attributes permit such discrimination and recognizing the fact that "the constitution is enacted by the people and not the legislature,"<sup>9</sup> we, accordingly, grant petitioners' motion for summary judgment and deny the respondent's and intervenors' cross-motion for summary judgment.

## ORDER

AND NOW, this 25th day of April, 1988, petitioners' Motion for Summary Judgment in the above-captioned matter is hereby granted. The respondent's and intervenors' Cross-Motion for Summary Judgment is hereby denied, both sides to bear their own costs.

8. See note 7.

CRUMLISH, Jr., President Judge, concurs in the result only.

PALLADINO, J., did not participate in the decision in this case.



In re Return of the Butler County Tax  
Claim Bureau of Tax Sale Held  
September 8, 1986.

## Appeal of Doris MARSHALEK.

Commonwealth Court of Pennsylvania

Argued March 24, 1988.

Decided May 5, 1988.

Owner of undivided one-fifth interest in real estate filed objections to tax sale of her interest. Sale was confirmed and validated in the purchaser by the Common Pleas Court, Butler County, Floyd A. Rauschenberger, J., and the objecting owner appealed. The Commonwealth Court, No. 1155 C.D. 1987, McGinley, J., held that failure to give notice of tax sale to the other cotenants invalidated the sale.

Reversed.

1. Taxation  $\Leftrightarrow$ 658(4)

Descriptions in tax sale notice which contained both a notation of deed book and identification with respect to assessment maps were more than adequate. 72 P.S. § 5860.309(c), (c)(1, 3).

2. Taxation  $\Leftrightarrow$ 658(1)

Tax sale was not invalid on ground that owner of interest sold was allegedly told by employee of county tax claim bureau that she owed no taxes, and therefore disregarded subsequent tax sale notices which she received.

9. R. Woodside at 68.

3. Taxation  $\Leftrightarrow$  658(3)

Notice of tax sale was required to be given to all tenants in common of the property, and failure to do so invalidated sale of undivided one-fifth interest of one of the tenants in common, despite theory that the other owners did not have to be notified as their interests were not being sold, and though none of the other cotenants objected. 72 P.S. §§ 5511.12, 5860.102, 5860.602(e)(1), 5968, 5969.

Andrew M. Miller, Farrell, for appellant.  
Frank P. Krizner, Butler County Sol.,  
James P. Coulter, Dillon, McCandless &  
King, Butler, for appellee.

Before MacPHAIL, COLINS and  
McGINLEY, JJ.

McGINLEY, Judge.

Doris Marshalek (Appellant) appeals an order by Judge Rauschenberger of the Court of Common Pleas of Butler County, which confirmed and validated the tax sale to purchaser Robert Raida of Appellant's undivided one-fifth ( $\frac{1}{5}$ ) interest in certain real estate in Butler County.

On September 9, 1986, the Butler County Tax Claim Bureau (Bureau) sold the one-fifth interest Appellant owned as a tenant in common with seven others in 125.70 acres of land in Washington Township, Butler County, Pennsylvania. The sale resulted from the nonpayment of her 1984 real estate taxes. Appellant filed objections to the tax sale on November 6, 1986, and after a hearing on March 18, 1987, the trial court held that the tax sale was con-

1. Our scope of review is limited to determining whether the trial court abused its discretion, rendered a decision with lack of supporting evidence or clearly erred as a matter of law. *Molchan Appeal*, 94 Pa.Commonwealth Ct. 423, 503 A.2d 1051 (1986).

2. The description in the tax sale notices partially described the real estate as LESTER NAGY ET AL EST. Section 309(c) of the Real Estate Tax Sale Law (Real Estate Act), Act of July 7, 1947, P.L. 1368, as amended, 72 P.S. § 5860.309(c), sets forth requirements as to how property may be described in tax notices. The Bureau's notice contained a notation of a deed book in accordance with Section 309(c)(1) of the Real

firmed and validated in the purchaser. This appeal followed.<sup>1</sup>

Appellant argues the tax sale should be held invalid for three reasons: first, the description in the tax sale notices was confusing and incorrect; second, Appellant was told on April 2, 1986, by an employee of the Bureau that she owed no taxes, and therefore disregarded the subsequent tax sale notices she received; and third, none of the other seven owners of the 125.70 acres were notified of the tax sale.

[1-3] Appellant's first and second arguments are without merit.<sup>2</sup> Appellant's final argument is that the trial court erroneously determined that the only interest being sold was the separately assessed interest of Appellant and since Appellant was notified there was no reason why the other owners should be notified as their interests were not being sold.

The Bureau relies on Act of May 24, 1917 (1917 Act), P.L. 270, §§ 1, 2, 72 P.S. §§ 5968, 5969, which together provide that the interest of any tenant in common or coparcener is not to be sold for the co-owner's failure to pay taxes and that any such co-owner may pay his proportionate share of the tax without affecting the interest of the other co-owners. It also relies on section 12 of the Local Tax Collection Law, Act of May 25, 1945 (1945 Act), P.L. 1050, as amended, 72 P.S. § 5511.12, which states in pertinent part:

Any joint tenant, tenant in common, or coparcener of real property shall have the right to pay his proportionate part of the amount of taxes due thereon.... The interest of any such joint tenant,

Estate Act, and an identification with respect to assessment maps found in the assessment office in accordance with Section 309(c)(3) of the Real Estate Act. Only one of these methods is required statutorily. The descriptions were more than adequate. Appellant further argues that there were errors in the names, acreage, location, interest, tax map and parcel and deed references which invalidate the notice. The record does not support this argument.

Appellant's second argument is meritless. The trial court was not persuaded that personnel in the Bureau misrepresented that the real estate taxes were current.

tenant in common or coparcener, shall not be affected by any proceeding or sale to enforce payment of taxes on the other interests in said land.

However section 602(e)(1) of the Real Estate Act, 72 P.S. § 5860.602(e)(1), requires that "each owner" must be *notified* of the tax sale. It states:

(e) In addition to such publications, similar notice of the sale shall also be given by the bureau as follows:

(1) At least thirty (30) days before the date of the sale, by United States certified mail, personal addressee only, return receipt requested, postage prepaid, to each owner as defined by this act.

Each of the eight owners, including Appellant, own a fractional share in the *whole* 125.70 acre estate. Thus, all eight owners here qualify as "owners" under the definitional section 102 of the Real Estate Act, 72 P.S. 5860.102, for purposes of section 602(e)(1) of the Real Estate Act. Section 102 of the Real Estate Act defines owner as: "The person in whose name the property is last registered, if registered according to law or, if not registered according to law, the person whose name last appears as an owner of record on any deed or instrument of conveyance recorded in the county office designated for recording...."

The trial court incorrectly concluded that "a tax sale of a fractional interest in real estate does not require notice to the other owners of the fractional interests whose interests are not being affected." (Conclusion of Law No. 3). The trial court erroneously interpreted section 12 of the 1945 Act as eliminating the notice requirement of section 602 of the Real Estate Act. Applied correctly, section 12 of the 1945 Act comes into play during the collection pro-

3. Black's Law Dictionary defines a tenant in common as:

tenants who hold the same land together by several and distinct titles, but by unity of possession, because none knows his own severalty, and therefore they all occupy promiscuously. Where two or more hold the same land, with interests accruing under different titles, or accruing under the same title, but at different periods, or conferred by words of

ceedings. Section 602(e)(1) of the Real Estate Act comes into play during the sale of property for delinquent taxes. It is contradictory to acknowledge that other owners of fractional interests exist and to state that their interests may not be affected. The fact that they are owners of fractional interests means they have "interests" that will be affected.<sup>3</sup> The trial court has committed an error of law.

In *Teslovich v. Johnson*, 486 Pa. 622, 406 A.2d 1374 (1979), the Supreme Court held that section 602 of the Real Estate Act, "requires separate and individual notice to each named owner of property; regardless of whether that owner holds in common, in joint or by the entireties." *Id.* at 628, 406 A.2d at 1378. In *Teslovich* the Fayette County Tax Claim Bureau did not mail two separate and individual tax sale notices to Rosetta Shroyer and her husband Garfield Shroyer who held a 29 acre parcel of land as tenants by entireties, but were separated and lived at separate residences for three years prior to the tax sale. The Supreme Court affirmed the order of the Commonwealth Court setting aside the tax sale stating that "the instant case amply demonstrates the frustration of legislative purpose which can occur when the notice provisions of Section 602 of the Real Estate Tax Sale Law are constructed to permit a single notice to tenants by entireties." *Id.* at 627, 406 A.2d at 1377.

In the case *sub judice*, Appellant held her one-fifth interest as a tenant in common with seven other tenants in common. The *Teslovich* holding included owners as tenants in common as well as by the entireties as evidenced by this Court's decision in *LaBracio v. Northumberland County*, 78 Pa. Commonwealth Ct. 533, 467 A.2d 1221 (1983).<sup>4</sup> We recognize that none of the

limitation importing that the grantees are to take in distinct shares.

Black's Law Dictionary 712 (5th ed. 1979).

4. The *LaBracio* case involved property owned by three tenants in common, each owning an undivided one-third interest. One owner failed to pay the 1977 taxes on time and received a notice of a tax sale on July 3, 1979. Notices were sent only to one owner and the entire property was sold. The court found that due

other cotenants objected. However, it is long settled that a valid tax sale requires strict compliance with the notice provisions of Section 602 of the Real Estate Act. *Trussell Appeal*, 102 Pa. Commonwealth Ct. 32, 517 A.2d 221 (1986); *Area Homes Inc. v. Harbucks, Inc. and The Equitable Trust Co.*, 75 Pa. Commonwealth Ct. 97, 461 A.2d 357 (1983); *Daubenspeck Appeal*, 48 Pa. Commonwealth Ct. 612, 411 A.2d 837 (1980). The sale must be invalidated.

Accordingly, we declare the sale by Butler County of the Appellant's property null and void and we reverse the decision of the Trial Court.

#### ORDER

AND NOW, May 5, 1988, the order entered May 1, 1987, by the Butler County Court of Common Pleas, MsD. No. 86-111, Book 44, Page 210, is reversed.



**GUMBERG ASSOCIATES-CHAPEL  
SQUARE, a Pennsylvania limited  
partnership, Petitioner,**  
v.  
**COMMONWEALTH of  
Pennsylvania, Respondent.**

Commonwealth Court of Pennsylvania.

Argued March 21, 1988.

Decided May 6, 1988.

As Amended May 6, 1988.

A developer appealed a determination of the state board of finance and revenue

process requires adequate notice when the taking of one's property is involved and compliance with the statutory mandates of notice are obviously critical.

The Court found that the Bureau has a duty to direct notice to "each" property owner of a pending tax sale under Section 602 of the Act. It stated "It has been suggested that multiple notice is not required in each case of multiple

requiring him to pay a realty transfer tax in the amount of \$61,280. The Commonwealth Court, No. 2071 C.D. 1985, Craig, J., held that: (1) transfer of property between county development authority and developer was not an integral part of the mortgage transaction exempt from realty transfer tax; (2) transfer of property pursuant to lease agreement which expressly provided for title vesting "ipso facto" upon repayment of loan was a transfer of property "by operation of law" exempt from realty transfer tax; and (3) transfer tax was imposed on value of real estate, as improved, at time developer took title.

Affirmed.

#### 1. Taxation $\Leftrightarrow$ 105

A transfer of property between a county industrial development authority and a developer could not be considered as an integral part of a mortgage transaction exempt from realty transfer tax where the contract had contemplated a conveyance from the city urban redevelopment authority to the county industrial development authority to secure a construction loan, followed by leaseback, and then upon satisfaction of the that loan, a transfer to the developer, as developer did not receive title to the property for the first time until the county industrial development authority transferred title to him upon repayment of the loan. 72 P.S. § 8102-C.

#### 2. Taxation $\Leftrightarrow$ 105

Transfer of property pursuant to lease-buy-back agreement between developer and county industrial development authority, which expressly provided for title vesting "ipso facto" in developer upon repayment of the loan, was not a transfer of property "by operation of law" which was

ownership. That is, it has been required only that separate notices be sent to owners of property as tenants by the entireties where the husband and wife are living apart. However, we find an even more compelling need to require that individual notice of an impending tax sale be directed to an owner of property as a tenant in common." *LaBracio* at 536, 467 A.2d at 1224.

## FAX TRANSMITTAL COVER PAGE

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TO: Mary Anne Wesdock, Chief Assessor

FAX NO.: 765-2640

FROM: Kim C. Kesner, Esquire

DATE: December 20, 2001

RE: Leigey vs. TCB

Mary Anne –

Please call me as soon as possible prior to the hearing at 2:00 this afternoon.

**TOTAL NUMBER OF PAGES INCLUDING THIS SHEET: 5**



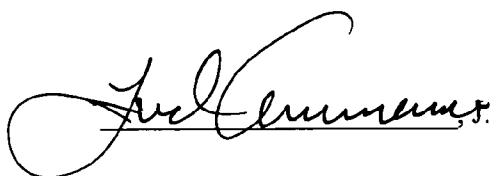
IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

RANDALL D. WELLS and TAMMY WELLS, ) CIVIL DIVISION  
Plaintiff, )  
v. ) Case No. 02-1608-C.D.  
GERALD E. ORT TRUCKING, INC., ORT TRUCKING, INC., SIMON TRANSPORTATION SERVICES, INC., R. AND F. MILLER, INC., SAMUEL THOMAS KNIGHT, EDDIE C. ROBERTS, JAMIE HARVEY PARKER, and PENNSYLVANIA DEPARTMENT OF TRANSPORTATION, Defendants. )

ORDER OF COURT

AND NOW, to wit, this 26 this January, 2007, it is hereby ORDERED, ADJUDGED and DECREED that Defendants, Eddie C. Roberts and R. and F. Miller, Inc., are dismissed from the above-captioned lawsuit with prejudice.

BY THE COURT:



**FILED**

JAN 26 2007

0/11/07 (u)  
William A. Shaw  
Prothonotary/Clerk of Courts

4 CERT TO ATTY HARR

**FILED**

JAN 26 2007

William A. Shaw  
Prothonotary/Clerk of Courts

DATE: 1-26-07

You are responsible for serving all appropriate parties.

The Prothonotary's office has provided service to the following parties:

Plaintiff(s)  Plaintiff(s) Attorney  Other

Defendant(s)  Defendant(s) Attorney

Special Instructions: