

Lawrence Law Journal

USPS 306-600

VOL. 31

February 16, 2021

No. 216

Owned and Published By
THE LAWRENCE COUNTY BAR ASSOCIATION

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The Lawrence Law Journal is published every Monday. Legal notices, court opinions and advertising copy must be received at the Lawrence County Court House by noon of the preceding Wednesday. Postmaster, please send change of address to Lawrence Law Journal, 430 Court Street, New Castle, PA 16101.

Subscription Price \$30.00. Single copies 50¢

Periodical postage paid at New Castle, Pennsylvania 16101

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NOTICE

2021 Annual Interest Rate for Inheritance Tax

Act 248 of 1992 provided for a uniform method of calculating interest on a per diem basis using an annual rate of interest that varies from calendar year to calendar year.

The annual rate of interest for 2021 will be 3% per annum (or a daily interest factor of 0.000082).

Effective January 1, 2021.

HOW TO CALCULATE:

tax due X number of days delinquent

X daily interest factor = interest due

The Department of Revenue also has an interest calculator on their website at www.rev-enue.state.pa.us.

Janet L. Kalajainen
Register of Wills

PENNSYLVANIA INHERITANCE TAX INTEREST RATES

YEAR	PERCENTAGE PER ANNUM	DAILY INTEREST FACTOR
2021	3%	.000082
2020	5%	.000137
2019	6%	.000164
2018	4%	.000110
2017	4%	.000110
2016	3%	.000082
2015	3%	.000082
2014	3%	.000082
2013	3%	.000082
2012	3%	.000082
2011	3%	.000082
2010	4%	.000110
2009	5%	.000137
2008	7%	.000192
2007	8%	.000219
2006	7%	.000192
2005	5%	.000137
2004	4%	.000110
2003	5%	.000137
2002	6%	.000164
2001	9%	.000247
2000	8%	.000219
1999	7%	.000192
1998	9%	.000247
1997	9%	.000247
1996	9%	.000247
1995	9%	.000247
1994	7%	.000192

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1993	7%	.000192
1992	9%	.000247
1991	11%	.000301
1990	11%	.000301
1989	11%	.000301
1988	11%	.000301
1987	9%	.000247
1986	10%	.000274
1985	13%	.000356
1984	11%	.000301
1983	16%	.000438
1982	20%	.000548

HOW TO CALCULATE

TAX DUE X NUMBER OF DAYS DELINQUENT X DAILY INTEREST FACTOR = TAX DUE

ESTATE NOTICES

Notice is hereby given that in the estates of the decedents set forth below, the Register of Wills has granted letters, testamentary or of administration, to the persons named. All persons having claims against the estate of the decedent shall make known the same to the person(s) named or to his/her/their attorney and all persons indebted to the decedent shall make payment to the person(s) named without delay.

FIRST PUBLICATION

Black, Carlon J.

Late of Lawrence County, Pennsylvania
Executors: Cynthia L. Book and Thomas G. Black
Attorney: LeeAnn A. Fulena, Robb Leonard Mulvihill LLP, BNY Mellon Center, 500 Grant St., Ste. 2300, Pittsburgh, PA 15219

Galiano, Maryann Melcer a/k/a Galiano, Maryann M.

Late of Neshannock Township, Lawrence County, Pennsylvania
Administrator: Richard Galiano, c/o 763 Merchant St., Ambridge, PA 15003
Attorney: Steven Kocherzat, 763 Merchant St., Ambridge, PA 15003

Marlowe, Jean Louise

Late of Lawrence County, Pennsylvania
Executor: Daniel Adam Marlowe, 1431 Carlsbad Place, New Castle, PA 16101
Attorney: Louis Pomerico, 2910 Wilmington Rd., New Castle, PA 16105, (724) 658-7759

Martin, William T., Jr.

Late of Borough of Bessemer, Lawrence County, Pennsylvania
Executor: Charles L. Hardester, Jr., 190 Eric Dr., Edinburg, PA 16116
Attorney: Mansell & Andrews, 14 N. Mercer St., Ste. 532, New Castle, PA 16101

Moretto, Virginia V. a/k/a Moretto, Virginia Lenze

Late of Neshannock Township, Lawrence County, Pennsylvania
Executor: Cynthia Ann Medvitz
Attorney: A. Todd Wilson, 82 Firethorn Rd., Baden, PA 15005, 724-869-1110

SECOND PUBLICATION

Ball, David Gilbert

Late of Neshannock Township, Lawrence County, Pennsylvania
Executrix: Amy Ball, 692 W. Maitland Lane, New Castle, PA 16105
Attorney: Wade M. Fisher, Ekker Kuster McCall & Epstein LLP, 68 Buhl Blvd., P.O.

Box 91, Sharon, PA 16146

Bosley, Ruth D.

Late of Wampum, Lawrence County, Pennsylvania
Executor: Timothy Bosley, Charleston, South Carolina
Attorney: Edward Leymarie, Jr., Leymarie Clark Long P.C., 423 Sixth St., Ellwood City, PA 16117

Mack, Evelyn M.

Late of Wayne Township, Lawrence County, Pennsylvania
Executrix: Marilyn E. Stinson, 1031 Aetna Drive, Ellwood City, PA 16117
Attorney: Samuel S. Floro, 306 Fifth St., P.O. Box 588, Ellwood City, PA 16117

Matus, Gerald J.

Late of Lawrence County, Pennsylvania
Executor: Marilyn Johnston, 2769 Old Rt. 18, Wampum, PA 16157
Attorney: Louis Pomerico, 2910 Wilmington Rd., New Castle, PA 16105, (724) 658-7759

McConnell, Veva B.

Late of North Beaver Township, Lawrence County, Pennsylvania
Executor: Thomas Edward McConnell
Attorney: Clark & Clark Law, P.C., Robert D. Clark, Jr., 201 N. Market St., New Wilmington, PA 16142

Ritzert, Agnes

Late of Ellwood City, Lawrence County, Pennsylvania
Executrix: Janet A. Schreffler, 2846 Trulli Terrace, The Villages, FL 32163
Attorney: Edward Leymarie, Jr., Leymarie Clark Long, P.C., 423 Sixth St., Ellwood City, PA 16117

Scarnati, Albert J.

Late of the City of New Castle, Lawrence County, Pennsylvania
Executor: Lucille Scarnati
Attorney: Deborah A. Shaw, 1906 Wilmington Rd., New Castle, PA 16105, 724-856-9884

THIRD PUBLICATION

Hosie, Matthew P.

Late of New Wilmington, Lawrence County, Pennsylvania
Executor: James R. Hosie
Attorney: Adrienne A. Langer, Cusick DeCaro & Langer, P.C., 100 Decker Dr., P.O. Box 5137, New Castle, PA 16105, 724-658-2525

Hosler, Dolores M.

Late of City of New Castle, Lawrence County, Pennsylvania

Executors: Donald H. Hosler, Jr. and Kathleen A. Hosler, c/o 83 Scharberry Lane, Mars, PA 16046

Attorney: Timothy B. Sechler, 183 Scharberry Lane, Mars, PA 16046

Houk, Keith C.

Late of Wampum, Lawrence County, Pennsylvania

Co-Executors: Jeffrey G. Aromatorio, 102 Registry Lane, Baden, PA 15005 and Ardith Blackburn, 717 Morningstar Dr., Ellwood City, PA 16117

Attorney: Ryan C. Long, Leymarie Clark Long, P.C., 423 Sixth St., Ellwood City, PA 16117

Kalajainen, Gary L.

Late of Shenango Township, Lawrence County, Pennsylvania

Executrix: Kimberly Kalajainen

Attorney: Louis Pomerico, 2910 Wilmington Rd., New Castle, PA 16105, 724-658-7759

Kosin, Evelyn R.

Late of Lawrence County, Pennsylvania

Executor: Richard Stanley Kosin, 736 Harmony Baptist Rd., New Castle, PA 16101

Attorney: Susan M. Papa, Papa & Papa, 439 Court St., New Castle, PA 16101

McConnell, Susan Marie

a/k/a McConnell, Susan M.

Late of Washington Township, Lawrence County, Pennsylvania

Administrator: Jeffrey W. McConnell, 1259 Carter Rd., Volant, PA 16156

Attorney: Ronald W. Coyer, S.R. Law, LLC, 631 Kelly Blvd., P.O. Box 67, Slippery Rock, PA 16057

McGowan, James Burton

Late of Portersville, Lawrence County, Pennsylvania

Executrix: Cindy McGowan

Attorney: Adrienne A. Langer, Cusick DeCaro & Langer, P.C., 100 Decker Dr., P.O. Box 5137, New Castle, PA 16105, 724-658-2525

Robinson, Laverne

Late of Hickory Township, Lawrence County, Pennsylvania

Executrix: Susan D. Duddy, 424 Stonehouse Lane, Volant, PA 16156

Attorney: Ronald W. Coyer, S.R. Law, LLC, 631 Kelly Blvd., P.O. Box 67, Slippery Rock,

PA 16057

Smith, Richard J., Jr.

Late of Ellwood City, Lawrence County, Pennsylvania

Executor: Rod A. Smith, 619 Warwick Lane, Cranberry Township, PA 16066

Attorney: Edward F. Voelker, Jr., Voelker & Associates, P.C., Hampton Stoneworks Professional Building, 3960 Route 8, Suite 200, Allison Park, PA 15101

Yahn, Christopher B.

Late of Ellwood City, Lawrence County, Pennsylvania

Co-Executors: Michael Cavalier, Ellwood City, PA and Robert G. Brough, Ellwood City, PA

Attorney: Phillip L. Clark, Jr., Leymarie Clark Long, P.C., 423 Sixth St., Ellwood City, PA 16117

PUBLIC NOTICE

Notice of Termination of Limited Partnership. Notice is hereby given of the termination of the R&S McCurley Limited Partnership dated August 1, 2012. The General Partners, Raymond P. McCurley and Susan J. McCurley are terminating the limited partnership. All persons having claims against R&S McCurley Limited Partnership, are requested to make known the same to the attorney named below.

Clark & Clark Law, P.C.

Robert D. Clark, Jr.

201 N. Market St.

New Wilmington, PA 16142

L.C.L.J. - February 16, 2021

**NOTICE OF SHERIFF'S SALE
IN THE COURT OF COMMON PLEAS
OF LAWRENCE COUNTY, PENNSYLVANIA
NO. 2019-11201**

Wells Fargo Bank, N.A.

Vs.

Beth Ann Hodges, in her Capacity as Heir of William J. Backstrom a/k/a William James Backstrom, deceased

NOTICE TO: UNKNOWN HEIRS, SUCCESSORS, ASSIGNS, AND ALL PERSON, FIRMS, OR ASSOCIATIONS CLAIMING RIGHT, TITTLE OR INTEREST FROM

Lawrence Law Journal

OR UNDER WILLIAM J. BACKSTROM,
DECEASED

NOTICE OF SHERIFF'S SALE OF REAL
PROPERTY

Being Premises: 1427 Jackson Avenue, New
Castle, PA 16101

Being in City of New Castle, County of
Lawrence, Commonwealth of Pennsylvania,
10: 05106000

Improvements consist of residential property.

Sold as the property of William J. Backstrom
and Mary Ann Backstrom

Your house (real estate) at 1427 Jackson
Avenue, New Castle, PA 16101 is scheduled
to be sold at the Sheriff's Sale on May
12, 2021 at 10:00 am, at the Lawrence
County Government Center, Commissioners
Meeting Room, First Floor, 430 Court St.,
New Castle, PA 16101, to enforce the Court
Judgment of \$70,804.86 obtained by, Wells
Fargo Bank, N.A. (the mortgagee), against
the above premises.

BROCK & SCOTT, PLLC
Attorney for Plaintiff

L.C.L.J. - February 16, 2021

SHERIFF SALES

Wednesday, March 10, 2021 at 10:00 AM

By virtue of various Writs of Execution
issued out of the Court of Common Pleas
of Lawrence County, Pennsylvania, there
will be exposed to sale by public auction at
the Lawrence County Government Center,
Commissioners Meeting Room, First Floor,
430 Court St., New Castle, PA 16101 at the
above date and time, the following described
real estate, subject to the following TERMS
OF SALE:

The following terms shall be complied with
for each sale or continuation thereof:

1. All bidders must identify themselves prior
to submitting a bid. Attorneys of record shall
be presumed to be bidding for their client(s).
No bid may be withdrawn.
2. If the defendant intends to bid, prior to
the bidding they must submit to the Sheriff
satisfactory proof that they will be able to
comply with the bid. No bids will be accepted
in excess of the submitted proof.
3. At the request of the plaintiff, any sale may
be continued, postponed or cancelled.

4. All bids must be paid in full. The successful
bidder shall pay unto the Sheriff, by cash,
certified or cashiers' check, 10% within one
hour after the sale and the balance within 7
days thereafter. If terms of sale are not met
within the required time period, the property
will be resold at 12:00 noon on the Third
business day following the payment deadline
at the Lawrence County Sheriff's Office,
Government Center, 430 Court Street, New
Castle, PA at the expense and risk of the
person to whom it was struck off, who in
case of deficiency on such sale shall make
good the same.

5. Prior to the delivery of the Sheriff's deed,
a successful bidder may assign their bid to a
third party, in which case the realty transfer
taxes shall be paid as if the assignee were
the original successful bidder.

6. If a Third Party is the successful bidder, a
Schedule of Distribution will be filed by the
Sheriff in the Prothonotary's Office on the
Wednesday following the date of sale and
that distribution will be made in accordance
with the Schedule unless exceptions are filed
within TEN days thereafter.

7. Anyone placing a bid should check with an
attorney for legal advice. The property you
are bidding upon may be subject to unpaid
taxes, liens or mortgages.

8. Any current & delinquent real estate taxes
will be paid as part of the costs and before
distribution to the plaintiff or any other party.

Sale No. 1

No. 10168-2020; Wilmington Savings
Fund Society, FSB, d/b/a Christiana Trust
not individually but as Trustee for Pretium
Mortgage Acquisition Trust Plaintiff vs.
Lynda C. Huzinec, The Unknown Spouse
of Lynda C. Huzinec and The unknown
spouse of Mildred A. Gallaher, deceased,
Defendant. Property address: 118 Spring
Avenue, Ellwood City, PA 16117. Parcel ID:
#13-027500 (3rd Ward Borough of Ellwood
City); Improvements thereon: consist of a
residential property. Judgment amount:
\$105,430.70 plus interest, costs and attorney
fees. Attorney: Daniel C. Kerrick, Esquire

Sale No. 2

No. 11201-2016; U.S. Bank National
Association as Trustee for Pennsylvania
Housing Finance Agency, Plaintiff vs.
Rebecca L. Grimm and Daniel R. Grimm,
Defendants. Lot No. 1729 Pittsburgh
Company's Plan of Ellwood City, Plot Book
Volume 1, page 43. Property address: 1208

Beaver Avenue, Ellwood City, PA 16117. Parcel ID: #11-000900 (1st Ward Borough of Ellwood City); Improvements thereon: consist of a residential dwelling house. Judgment amount: \$53,346.84 plus interest, costs and attorney fees. Attorney: Leon P. Haller, Esquire

Sale No. 3

No. 10688-2020; Huntington National Bank, Plaintiff vs. Christopher P. Watt, Defendant. All that certain piece, parcel, or lot of land situate in the City of New Castle, County of Lawrence, Commonwealth of Pennsylvania, bounded and described as follows, to-wit: Property address: 702 Arlington Avenue, New Castle, PA 16101. Parcel ID: #05-110300. (New Castle 5th Ward) Being the same property conveyed to Christopher P. Watt, a single individual who acquired title by virtue of a deed from T. Anthony Pionati and Charlotte Pionati, his wife, dated September 10, 2007, recorded September 11, 2007, at Document ID 2007-009845, Office of the Recorder of Deeds, Lawrence County, Pennsylvania. Judgment amount: \$39,836.67 plus interest, costs and attorney fees. Attorney: Manley Deas Kochalski LLC

Sale No. 4

No. 10780-2019; AGChoice Farm Credit, ACA, Plaintiff vs. John D. Thompson, Defendant. All that certain real estate situate on State Route 168 in Wilmington Township, Lawrence County, Pennsylvania, as recorded in the Recorder's Office of Lawrence County in Deed Book Volume 827, Page 509.. Property address: 3544 State Route 168, Volant, PA 16156. Parcel ID: #37-084300. (Wilmington Township) Judgment amount: \$283,282.94 plus interest, costs and attorney fees. Attorney: Matthew F. Marshall

Sworn to and subscribed before me this 7th day of January, 2021.
Perry L. Quahliero, Sheriff

L.C.L.J.: February 1, 8 and 16 of 2021
