IN THE COMMONWEALTH COURT OF PENNSYLVANIA

Travel Tech, LLC by Michael Griesbaum, Owner, Appellant	:	
v.	:	
Schuylkill County Tax Claim Bureau and Patrick Martin LLC	:	No. 316 C.D. 2024
	:	Submitted: July 7, 2025

BEFORE: HONORABLE MICHAEL H. WOJCIK, Judge
HONORABLE CHRISTINE FIZZANO CANNON, Judge
HONORABLE MARY HANNAH LEAVITT, Senior Judge

OPINION NOT REPORTED

MEMORANDUM OPINION
BY JUDGE FIZZANO CANNON[1] FILED: November 2, 2026

Travel Tech, LLC (Travel Tech) by Michael Griesbaum (Griesbaum), Owner, appeals from the February 26, 2024 Order (Trial Court Order) of the Schuylkill County Court of Common Pleas (Trial Court) denying Travel Tech's objections to the tax sale of its property located at 117 South Seventh Street, Pottsville (Property), at a September 18, 2023 upset tax sale (Tax Sale). Upon review, we affirm the Trial Court Order.

I. Background

The Schuylkill County Tax Claim Bureau (Bureau) exposed the Property to the Tax Sale under the provisions of the Real Estate Tax Sale Law[2] (Tax Sale Law) due to unpaid real property taxes for the 2021 tax year. At the Tax Sale,

[1] This opinion was reassigned to the author on July 31, 2026.

[2] Act of July 7, 1947, P.L. 1368, *as amended*, 72 P.S. §§5860.101-5860.803.

the Property was sold to Patrick Martin, LLC. Travel Tech filed timely objections (Objections) and a petition (Petition) to set aside the Tax Sale, asserting that the Bureau failed to comply with its statutory notice obligations under the Tax Sale Law and that the Bureau's payment deadline of 4:30 p.m. the last business day before the Tax Sale constituted a denial of due process.

At a hearing on the Objections and Petition in December 2023, the Bureau presented its tax claim file for the Property. Russell Motsko (Motsko), Clerk Typist II for the Bureau, testified concerning the notice of the Tax Sale provided to Travel Tech. Most pertinent here, the Bureau sent a notice of the Tax Sale, more than 30 days in advance of the Tax Sale date, to Travel Tech's listed address at 519 West Norwegian Street in Pottsville, via certified mail, return receipt requested, restricted delivery. Reproduced Record (R.R.) at 10-11.[3] The Bureau received the signed return receipt indicating the certified notice was delivered and "an authorized person at that address signed for this notice." *Id.* at 11. The Bureau also sent a 10-day notice of the Tax Sale to Travel Tech's listed address by regular mail, and that notice was not returned as undeliverable. *Id.* at 11-12 & 20. A Bureau employee posted notice of the Tax Sale at the Property on August 9, 2023. *Id.* at 14-15. The Bureau's tax claim file also included proofs of timely publication in the Republican-Herald, the Schuylkill County Legal Record, and the South Schuylkill News. *Id.* at 13-14.[4]

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[3] Travel Tech failed to number the pages of its reproduced record as required by Rule 2173 of the Pennsylvania Rules of Appellate Procedure, Pa.R.A.P. 2173 (directing that "the reproduced record . . . shall be numbered separately in Arabic figures[,] thus 1, 2, 3, etc., followed . . . by a small 'a,' thus 1a, 2a, 3a, etc."). Accordingly, citations herein are to electronic page numbers.

[4] Although 2022 certified notices of entry of claim regarding the delinquent 2021 taxes were returned as unclaimed, R.R. at 18-19, the 2022 notices did not relate to the Tax Sale and, therefore, are not at issue here. *See In re Dauphin Cnty.*, 834 A.2d 1229, 1234 (Pa. Cmwlth. 2003)

Motsko acknowledged that he could not tell whose signature appeared on the return receipt of the Bureau's certified mailing and, more specifically, that he could not make out the name in the signature as Griesbaum's. R.R. at 17-18; *see also* Original Record, Item No. 9 at 73 (certified return receipt reflecting delivery to correct address, dated June 3, 2023, with an illegible signature and no printed name). Motsko stated he "would speculate" that the signature "probably" was not Griesbaum's. R.R. at 18. He explained, however, that "the 2023 [Tax S]ale notice is signed by someone. That was considered notice." *Id.* at 19. The Bureau also stipulated that its notice of the Tax Sale indicated that no taxpayer payments would be accepted after 4:30 p.m. on the last business day before the Tax Sale. *Id.* at 16.

In support of Travel Tech's Objections and Petition, Griesbaum testified that Travel Tech's listed address at 519 West Norwegian Street in Pottsville, the address to which the Bureau's notices were sent, is both Travel Tech's address and Griesbaum's residence and that he lives there alone. R.R. at 22-23. He maintained that he did not receive any notices of the Tax Sale until after it had occurred. *Id.* at 28-30. He also stated that he did not recognize the signature on the certified return receipt. *Id.* at 23. Regarding the Bureau's time limit for tendering payment of the delinquent taxes before the Tax Sale, Griesbaum did not indicate that he made any effort to tender any such payment either before or after the Bureau's stated payment deadline. *See id.* at 46 (Trial Court's finding that "[d]espite being aware of the sale, [Griesbaum] made no effort to pay the taxes or set up a payment plan with the Bureau"); *see also id.* at 34-38 (Griesbaum's testimony that he spoke to others but never went to the Bureau about the sale of the Property before or after the sale).

(declining to hold that a taxpayer "may be charged with implied actual notice of a tax sale solely because he had actual notice of the delinquent taxes") (italics removed).

On February 26, 2024, the Trial Court issued the Trial Court Order denying the Petition and overruling Travel Tech's Objections. R.R. at 41. In its supporting opinion, the Trial Court found "unpersuasive" Travel Tech's "argument that the Bureau failed to provide notice as required under the [Tax Sale Law.]" R.R. at 45. To the contrary, the Trial Court expressly found that "the notices were properly done" and that the Bureau met its notice obligations as required by the Tax Sale Law. *Id.* at 45-46. The Trial Court also found that, in any event, Griesbaum had actual notice of the sale from a third person in advance of the Tax Sale, thus obviating the need for strict compliance with the statutory notice requirements. *Id.* at 45; *see also id.* at 26-27 (Griesbaum's testimony that a third person told him "you have a tax problem") & 33-34 (Griesbaum's testimony that friends told him the impending sale "was in the paper" and that the Property "was going to go in a day or two or something like that"). Travel Tech timely appealed to this Court.

II. Issues

On appeal,[5] Travel Tech renews its argument that the Bureau failed to comply with the statutory notice requirements. Travel Tech also renews its

[5] This Court has explained our role in tax sale appeals as follows:

> In tax sale cases, our review is limited to determining whether the trial court abused its discretion, erred as a matter of law, or rendered a decision not supported by substantial evidence. *In re Balaji Invs., LLC*, 148 A.3d 507, 509 n.2 (Pa. Cmwlth. 2016). The trial court has the exclusive province to weigh evidence, make credibility determinations, and to draw reasonable inferences from the evidence presented. *Smith v. Tax Claim Bureau of Pike Cnty.*, 834 A.2d 1247, 1251 (Pa. Cmwlth. 2003). Where the trial court's findings are supported by substantial evidence of record, this Court may not disturb those findings on appeal. *Id.*

Pan Diners, Inc. v. Monroe Cnty. Tax Claim Bureau, 337 A.3d 631, 634 n.7 (Pa. Cmwlth. 2026).

alternative argument that the Bureau's imposition of a payment deadline before the day of the Tax Sale denied Travel Tech's due process rights.

III. Discussion

A. Compliance with Statutory Notice Requirements

Although the Tax Sale Law requires notice to a taxpayer/owner by certified mail, posting, and publication, only the sufficiency of the notice by certified mail is at issue here. Regarding the duty to provide advance notice of a tax sale by certified mail, the Trial Court cogently explained:

> The Tax Claim Bureau bears the burden of proving compliance with the statutory provisions of [the Tax Sale Law]. *See Pitts v. Del*[. *Cnty.*] *Tax Claim Bureau*, 967 A.2d 1047 (Pa. [Cmwlth.] 2009). For purposes of exposing a property to the upset sale, 72 P.S. §5860.602(e)(1) states that notice of the sale shall be made "at least thirty (30) days before the date of the sale, by United States certified mail, restricted delivery, return receipt requested, postage prepaid, to each owner as defined by [the Tax Sale Law]." The statute further explains that "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." 72 P.S. § 5860.602(h). "[W]hether mail notice of the tax sale has been or has not been received by the owner is not material to the validity of the tax sale. Where the bureau has complied with notice requirements of the [Tax Sale] Law, the fact that notice was not actually received by the persons responsible for paying the delinquent taxes will not defeat the sale." *Matter of Tax Sales by Tax Claim Bureau of Dauphin* [*Cnty.*], 651 A.2d 1157, 1160 ([Pa. Cmwlth.] 1994).

R.R. at 44-45 (original underlining replaced with italics). Thus, with regard to the Bureau's certified mailing here, the issue regarding notice is not whether Travel

Tech or Griesbaum received it, but rather, whether the Bureau complied with the Tax Sale Law's notice requirements in mailing the notice and receiving a signed return receipt.

This case is on all fours with our *en banc* decision in *Theodore Canton, LLC v. Dauphin Cnty. Tax Claim Bureau* (Pa. Cmwlth., No. 496 C.D. 2023, filed November 21, 2024),[6] in which this Court held that a return receipt card returned to the tax claim bureau with no printed name and an illegible signature satisfied the statutory notice requirement where it was signed for by a person at the proper mailing address. *See id.*, slip op. at 2 (recounting testimony that the certified mailing was delivered to "an individual" at the LLC taxpayer/owner's mailing address, that the return receipt "contained a signature in the 'received by' box" but nothing in the signature box, and that "the return receipt did not indicate whether the return receipt was signed by the addressee or an agent"). Notably, in *Theodore Canton*, as here, the property sold was a rental property, and the tax claim bureau sent notices to a separate address that had been provided for the LLC taxpayer/owner at the residential address for the LLC's sole member and owner. *Id.* Also, the tax claim bureau's witness in *Theodore Canton*, like Motsko here, "could not say whether the signatures on the return receipts belonged to [t]axpayer's owner or addressee or to someone authorized to accept [t]axpayer's mail." *Id.*, slip op. at 3. Further, in *Theodore Canton*, the taxpayer asserted that only he and his wife resided at the mailing address to which the notice was sent and that neither of them signed the return receipt. *Id.* Here, Griesbaum similarly contended that only he resides at

[6] Unreported opinions of this Court issued after January 15, 2008 may be cited as persuasive authority pursuant to Section 414(a) of this Court's Internal Operating Procedures. 210 Pa. Code § 69.414(a).

Travel Tech's mailing address and that he did not recognize the signature on the return receipt. R.R. at 22-23.

This Court concluded in *Theodore Canton* that the tax claim bureau, having received a signed return receipt of its certified mailing, was not required to inquire further to determine who signed the return receipt or whether that person was an agent of the taxpayer. *Theodore Canton*, slip op. at 10. This Court observed that where the taxpayer/owner was an LLC, "the return receipts would not have been signed in [the t]axpayer's name." *Id.* Thus, the tax claim bureau was "not positioned to know who [was] authorized to act on [the t]axpayer's behalf, and it was not required to show that [the LLC's sole member and owner] []was the person who actually received and signed the certified mail receipt." *Id.* (additional quotation marks omitted).

We find our analysis in *Theodore Canton* persuasive and follow it here. Although the signature on the certified receipt received by the Bureau for Travel Tech, an LLC, was illegible, the signed return receipt card contained no indication that the signature was that of someone who lacked authority to sign. The Bureau was not required to inquire behind the signature on the return receipt to establish whether the signature was that of a person who was authorized to sign for Travel Tech. *See Theodore Canton*, slip op at 10. Therefore, the return receipt satisfied the statutory notice requirement of the Tax Sale Law.

As stated above, the Trial Court also found that Travel Tech, through Griesbaum, received actual notice of the impending Tax Sale from a third party and that such notice obviated the requirement of strict compliance by the Bureau with the Tax Sale's notice requirements. Because we agree with the Trial Court that the

Bureau fully complied with its statutory notice requirements, we do not reach the Bureau's alternative argument.

B. Pre-Tax Sale Payment Deadline

Section 603 of the Tax Sale Law, in pertinent part, entitles a taxpayer to have its property removed from a tax sale listing as follows:

> ***Any owner*** or lien creditor of the owner ***may, . . . prior to the actual sale,*** **[]** ***cause the property to be removed from the sale by payment in full of taxes*** which have become absolute and of all charges and interest due on these taxes to the time of payment . . . .

72 P.S. § 5860.603 (emphasis added). Similarly, Section 308(b) of the Tax Sale Law requires a form of notice to a taxpayer that provides, in pertinent part, "IF YOU PAY THIS CLAIM . . . ***BEFORE ACTUAL SALE***, YOUR PROPERTY WILL NOT BE SOLD . . . ." 72 P.S. § 5860.308(b) (emphasis added).

Here, as stated above, the Bureau imposes a payment deadline of 4:30 p.m. on the last business day before a tax sale for the taxpayer to pay the taxes and avoid the sale. R.R. at 16. This Court has repeatedly held that such a deadline contravenes the Tax Sale Law. *See Jenkins v. Fayette Cnty. Tax Claim Bureau*, 176 A.3d 1038, 1040 & 1043-44 (Pa. Cmwlth. 2018) (holding that a tax claim bureau violated Section 603 of the Tax Sale Law when it refused payment tendered on the last business day before the tax sale); *see also Maldonado Norberto v. Schuylkill Cnty. Tax Claim Bureau*, 349 A.3d 1015, 1025 (Pa. Cmwlth. 2025) (holding that a tax claim bureau's policy of not accepting payments after 4:30 p.m. on the Friday before a Monday tax sale was contrary to Sections 603 and 601 of the Tax Sale Law and that the bureau should have accepted the taxpayer's tender of payment on the morning of the sale); *Weber v. Clearfield Cnty. Tax Claim Bureau* (Pa. Cmwlth., No.

635 C.D. 2015, filed January 7, 2016), slip op. at 4 (holding that a tax claim bureau violated the Tax Sale Law by refusing payment where the taxpayer tendered payment on the day of the sale after the property had been sold at tax sale, but before the purchaser had paid the full purchase price).

In each of the cited cases, however, the taxpayer actually tendered payment of the delinquent taxes before the tax sale, thus triggering the tax claim bureau's statutory duty to accept payment and avoid the sale of the property. This Court recently concluded that in the absence of such a tender of payment, a payment deadline, even if it facially violates the Tax Sale Law, does not support voiding a tax sale. We explained:

> Owner's focus on how long the opportunity to cure must run [] ignores the more immediate issue: that Section 603 of [the Tax Sale Law] conditions the opportunity to cure on the property owner's action. *See* 72 P.S. § 5860.603 ("Any owner . . . **may cause** the property to be removed from the sale upon payment in full . . . .") (emphasis added). Stated differently, Section 603 of [the Tax Sale Law] does not passively operate to set aside a tax sale; rather, the issue of a delinquent taxpayer's opportunity to cure only materializes when the owner actually attempts to tender payment, but is refused . . . .
>
> Owner made no such attempt to tender payment of his delinquent taxes, such that Section 603 of [the Tax Sale Law] is irrelevant to the instant proceeding. In other words, even if Owner has advanced meritorious arguments regarding the Bureau's policy, these arguments do nothing to help his case given his failure to tender any payment whatsoever.

Rodriguez v. Schuylkill Cnty. Tax Claim Bureau (Pa. Cmwlth., No. 302 C.D. 2024, filed March 23, 2026), slip op. at 6-7.

Here, Travel Tech, like the taxpayer in *Rodriguez*, did not tender payment of taxes after the Bureau's payment deadline but before the sale.[7] We find our reasoning in *Rodriguez* persuasive and follow it in this case. Accordingly, we conclude that because Travel Tech did not tender payment of the taxes before the tax sale, it did not trigger the application of Section 603 of the Tax Sale Law and cannot seek to void the tax sale based on the Bureau's payment deadline policy.

IV. Conclusion

Based on the foregoing discussion, the Trial Court Order is affirmed.

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CHRISTINE FIZZANO CANNON, Judge

[7] Indeed, the record does not indicate that payment on behalf of Travel Tech was tendered at any time.

IN THE COMMONWEALTH COURT OF PENNSYLVANIA

Travel Tech, LLC by Michael Griesbaum, Owner, Appellant	:	
v.	:	
Schuylkill County Tax Claim Bureau and Patrick Martin LLC	:	No. 316 C.D. 2024

O R D E R

AND NOW, this 2nd day of November, 2026, the February 26, 2024 order of the Court of Common Pleas of Schuylkill County is AFFIRMED.

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CHRISTINE FIZZANO CANNON, Judge

IN THE COMMONWEALTH COURT OF PENNSYLVANIA

Travel Tech, LLC by Michael Griesbaum, Owner,	:	
Appellant	:	
v.	:	No. 316 C.D. 2024
	:	Submitted: July 7, 2025
Schuylkill County Tax Claim Bureau and Patrick Martin LLC	:	

BEFORE: HONORABLE MICHAEL H. WOJCIK, Judge
HONORABLE CHRISTINE FIZZANO CANNON, Judge
HONORABLE MARY HANNAH LEAVITT, Senior Judge

OPINION NOT REPORTED

CONCURRING/DISSENTING OPINION
BY JUDGE WOJCIK FILED: November 2, 2026

Like the scholarly Majority, I would affirm the Trial Court Order[1] denying Travel Tech's objections to the Tax Sale of its Property. However, unlike the Majority, I would not conclude the Bureau satisfied its certified mail notice obligations under Section 602(e)(1) of the Tax Sale Law.[2] Because I, like the Trial Court, would find this insufficiency to be cured by Travel Tech's actual notice of the Tax Sale, I respectfully concur in part and dissent in part.

[1] For ease of discussion, I will adopt the Majority Opinion's definitions as my own. For example, here, I will refer to the Schuylkill County Court of Common Pleas' February 26, 2024 Order as Trial Court Order.

[2] Act of July 7, 1947, P.L. 1368, *as amended*, 72 P.S. §§5860.101-5860.803.

Section 602(e)(1) of the Tax Sale Law[3] requires, *inter alia*, that a notice of sale must be given at least 30 days prior by certified mail, restricted delivery. 72 P.S. §5860.602(e)(1). That "notice must be signed on behalf of the personal addressee or someone with authorization." *Williams v. County of Monroe*, 303 A.3d 1098, 1100 (Pa. Cmwlth. 2023). Where the signer is authorized to do so, a tax claim bureau need not "inquire behind a signature to determine whether it is genuine." *Id*. at 1101. Rather, the authenticity of the owner's or authorized agent's signature need only be apparent for the bureau to satisfy its obligation under Section 602(e)(1). *F.S. Partners v. York County Tax Claim Bureau*, 132 A.3d 577, 583 (Pa. Cmwlth. 2016). Stated differently, we will not countenance setting aside a sale for defective notice under the Tax Sale Law, "even if the signature was *not* the actual signature of its owner or agent and the owner did not receive the notice and had no knowledge of the tax sale." *Id*. (italics in original). In such an instance, our analysis disregards

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[3] Section 602(e)(1)-(2) of the Tax Sale Law provides in full:

> (e) In addition to such publications, similar notice shall also be given by the [B]ureau as follows:
>
> > (1) At least thirty (30) days before the date of the sale, by United States certified mail, restricted delivery, return receipt requested, postage prepaid, to each owner as defined by this act.
> >
> > (2) If return receipt is not received from each owner pursuant to [Section 602(e)(1)] then at least ten (10) days before the date of the sale, similar notice of the sale shall be given to each owner who failed to acknowledge the first notice by United States first class mail, proof of mailing, at his last known post office address by virtue of the knowledge and information possessed by the bureau . . . .

72 P.S. §5860.602(e)(1)-(2).

whether the owner or their agent actually signed or received the notice and instead merely asks whether the bureau has sent all required notices. *Id*. at 581-82 (citing 72 P.S. §5860.602(h) ("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.")).

The Trial Court below, presumably relying on this precedent, was satisfied with the Bureau's effort to comply with Section 602(e)(1) by virtue of the Bureau's timely mailing of the notice and receipt of the same. *See* Trial Court's Op. at 5 (citing *Matter of Tax Sales by Tax Claim Bureau of Dauphin County*, 651 A.2d 1157, 1160 (Pa. Cmwlth. 1994) ("[W]hether mail notice of the tax sale has been or has not been received by the owner is not material to the validity of the tax sale.")). I, however, believe the Trial Court overlooked a key distinction: although the Bureau need not consider the authenticity of a property owner's or their agent's signature, it must certainly consider whether the proffered signature even purports to belong to the same. That is, "a signature on the return receipt of ***a name other than that of the owner or an individual authorized to sign for the owner is insufficient*** to satisfy the tax bureau's certified mail notice obligation." *F.S. Partners*, 132 A.3d at 582 (emphasis added).

This has long been true of Section 602(e)(1). For example, in *Perma-Coal Sales, Inc. v. Cambria County Tax Claim Bureau*, 638 A.2d 329, 330-31 (Pa. Cmwlth. 1994) (*en banc*), this Court set aside a tax sale where the certified mailings were sent to the brother of the corporation's sole shareholder "based on a theory of implied agency and apparent authority, as indicated by the fact that [the brother] has received certified mail in the past for [the corporation] . . . ." Although the trial court therein found as fact that the signatures had belonged to the brother, we determined

that this finding was contradicted by the record. In our view, the signatures clearly belonged to his housekeeper and his wife – both of whom lacked authority to act on behalf of the corporation. *Id.* at 331. Applying our holding in *Ali v. Montgomery County Tax Claim Bureau*, 557 A.2d 35 (Pa. Cmwlth. 1989), we determined that the bureau's notice was insufficient despite acknowledging that the notices were sent to and received at the brother's address because the signatures received did not belong to a person authorized to accept mail on the corporation's behalf.[4] *Perma-Coal Sales, Inc.*, 638 A.2d at 331.

Subsequently, in *F.S. Partners*, 132 A.3d at 581-82, we declined to invalidate a tax sale where a general partnership challenged the sufficiency of the tax claim bureau's certified mailing because the tax claim bureau failed to prove that the signature therein had actually belonged to one of the partners. In other words, the signature purported to belong to one of the partners and the partnership was challenging the authenticity of that authorized signature. Opining on the tax claim bureau's burden of proof in these matters, we clarified that the Tax Sale Law does not "require proof that the property owner actually signed the certified mail receipt or actually received the notice. Rather, the tax claim bureau must only show that it sent all required notices to the property owner or owners, not that the owner or owners actually received the notice of tax sale." *Id.* (citing 72 P.S. §5860.602(h)). We did not intend that this decision would alter our holding in *Perma-Coal Sales,*

[4] In a concurring opinion, Judge Pellegrini opined that it was not proper "to inquire whether anyone other than [the shareholder] has 'apparent authority' to receive restricted delivery mail on behalf of [the corporation]." *Perma-Coal Sales, Inc.*, 638 A.2d at 331 (Pellegrini, J., concurring). In his view, the United States Postal Service Domestic Mail Manual limited Restricted Delivery "to specifically named individuals or those agents authorized in writing via a Postal Form 3849 to receive delivery." *Id.* (citing *Polarine v. Tax Claim Bureau of County of Chester*, 557 A.2d 1175 (Pa. Cmwlth. 1989)). Thus, Judge Pellegrini would have limited the inquiry to "whether the notice received was done so by a party explicitly authorized to do so." *Id.* at 332.

Inc., however, as we noted: "a signature of a name other than that of the owner or an individual authorized to sign for the owner is insufficient to satisfy the tax bureau's certified mail notice obligation." *Id.* at 583 (citing *Perma-Coal Sales, Inc.*, 638 A.2d at 331). Instead, we found that because the signature ***appeared*** to belong to an individual authorized to accept mail on the partnership's behalf, ***the lack of the signer's authority was not at issue*** and could not invalidate the sale. *Id*. at 582. On that issue, we thus concluded: "Because the signature on the return receipt appeared to be [the partner's] signature, the [tax claim bureau] satisfied its notice obligation regardless of whether [the partner] actually signed the receipt, and his claim that he did not receive the certified mail notice, even if found credible, could not invalidate the sale." *Id*. at 583.

Here, however, the signature at issue is unintelligible. Unlike the signature in *F.S. Partners*, it does not purport to be the signature of Travel Tech's sole member – or even an agent authorized to accept mail on Travel Tech's behalf. While it is illegible, it certainly bears no resemblance to Michael Griesbaum's name. Griesbaum's testimony confirms as much. Trial Court's Hearing, 12/20/23, Notes of Testimony (N.T.) at 26. And so does the testimony of the Bureau's representative, Russell Motsko, who agreed on cross-examination that he could not tell whose signature appeared on the return receipt but that it was "probably not" the signature of Michael Griesbaum. *Id*., N.T. at 15-16. Further, although the return receipt contains both "Agent" and "Addressee" boxes by which the signer can indicate their status, here, both boxes were left blank. Accordingly, the present return receipt, like *Perma-Coal Sales, Inc*., necessarily implicates the signer's authority and *F.S. Partners*' holding concerning the authenticity of an authorized signature is

inapplicable. As discussed below, I believe we should faithfully apply this precedent.

For its part, the Majority does not apply this precedent because it finds this Court's unreported decision in *Theodore Canton, LLC v. Dauphin County Tax Claim Bureau* (Pa. Cmwlth., No. 496 C.D. 2023, filed November 21, 2024) (*en banc*), persuasive and follows that decision because the matter *sub judice* is on all fours therewith. But, as an unreported decision, *Theodore Canton* "is not authoritative." *In re: Tax Claim Bureau of Columbia County 2023 Real Estate Tax Sale*, 329 A.3d 811, 817 (Pa. Cmwlth. 2025) (citing Pa. R.A.P. 126(b); 210 Pa. Code §69.414(a), (c)). More importantly, upon further reflection, I believe that *Theodore Canton* was wrongly decided.

The Majority rightly notes that *Theodore Canton* and this matter are near mirror images of one another. As such, I will not dwell on the facts therein. I will merely note that *Theodore Canton* crudely likened itself to *F.S. Partners* by reciting *F.S. Partners*' pronouncement that a tax claim bureau may satisfy its notice obligations where it ***appears*** the certified mail receipt bears the signature of the owner or of an authorized individual even where it is not the genuine signature of the same.[5] *Theodore Canton*, slip op. at 10. But instead of assessing whether the signature on the return receipt ***appeared*** to bear the signature of the owner or an authorized agent,[6] and thus whether the signer's authority was at issue like this Court

[5] *Theodore Canton* also discussed *Williams*. However, *Williams*, 303 A.3d at 1102, by its own terms, found *F.S. Partners* to be inapplicable because there was no signature at issue. For that reason, I will not dwell on *Theodore Canton*'s discussion of *Williams*.

[6] Indeed, neither this Court nor the trial court below could have credibly determined that the return receipts bore signatures which appeared to belong to the taxpayer (in this case, a member of the LLC) or its authorized agent, as the members of the LLC testified the signatures did not

(Footnote continued on next page…)

did in *F.S. Partners*, the *Theodore Canton* Court relied on the trial court's "credibility determination" that the United States Postal Service would not "deliver three separate notices to the wrong address or that an unauthorized individual signed the return receipts." *Id.* at 10-11 Further compounding its error, the Court then obviated Section 607.1(a) of the Tax Sale law by determining that the taxpayer's status as a limited liability company [LLC] meant the tax claim bureau would not be "positioned to know who is authorized to act on the [LLC's] behalf . . . ." *Id.*

In my view,[7] and at the risk of redundancy, both *Perma-Coal Sales, Inc.* and *F.S. Partners* stand for the same proposition: "[A] signature on the return receipt of a name other than that of the owner or an individual authorized to sign for the owner is insufficient to satisfy the tax bureau's certified mail notice obligation." *F.S. Partners*, 132 A.3d at 582 (citing *Perma-Coal Sales, Inc.*, 638 A.2d at 331). In that situation, for the sale to be valid, the tax claim bureau would have to undertake additional notification efforts under Section 607.1(a) of the Tax Sale Law, 72 P.S. §5860.607a(a), before sending its 10-day notice under Section 602(e)(2), *id.* §5860.602(e)(2).[8] Otherwise, the Tax Sale Law requires that we set the sale aside,

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belong to them. *Theodore Canton*, slip op. at 3-4. The bureau's deputy director likewise admitted the signature at issue was so unintelligible that she "could not say whether the signatures on the return receipts belonged to [the LLC's] owner or addressee or to someone authorized to accept [the LLC's] mail." *Id.* at 3.

[7] To be sure, Judge McCullough authored a compelling dissent in *Theodore Canton* advancing many of the same arguments I express now. For example, Judge McCullough agrees that *F.S. Partners* "in no way stands for the proposition that a lone illegible signature suffices to establish proof of actual receipt." *Theodore Canton*, slip op. at 7 (McCullough, J., dissenting).

[8] *See, e.g.*, *Clemmer v. Fayette County Tax Claim Bureau*, 176 A.3d 417, 420-21 (Pa. Cmwlth. 2017) ("Where the certified mailing is returned unclaimed, the tax claim bureau must take additional steps."); 72 P.S. §5860.607a(a) ("When any notification of a pending tax sale . . . is required to be mailed to any owner . . . and such mailed notification is either returned without

(Footnote continued on next page…)

as was the case in *Perma-Coal Sales, Inc.* Conversely, only if the signature appears to bear the name of the owner or their authorized agent does *F.S. Partners*' holding apply. *See also In re: Tax Claim Bureau of Columbia County 2023 Real Estate Tax Sale*, 329 A.3d 811, 815 (Pa. Cmwlth. 2025) ("***Provided that a signer is actually authorized***, the [b]ureau need not inquire behind a signature to determine whether it is genuine.") (emphasis added; quotations omitted).

Theodore Canton collapsed this legal distinction by drawing inapt factual comparisons to *F.S. Partners* and relaxing the tax claim bureau's duty to undertake additional notification efforts based solely on the taxpayer's status as an LLC. I would decline to follow *Thedore Canton* on that latter point, first, because Section 607.1(a) of the Tax Sale Law does not condition a tax claim bureau's duty to undertake additional notification efforts on a taxpayer's status as a natural person or legal entity – especially not where strict compliance with the Tax Sale Law is required to guard against deprivation of property without due process. *Williams*, 303 A.3d at 1100. And, second, because Motsko testified as to what additional efforts the Bureau might undertake to ensure that Travel Tech possessed notice. *See* Trial Court's Hearing, 12/20/23, N.T. at 19 ("If there was a reason to research further into it, we would go into the state department website – corporation website and try and determine owners' names and/or mailing address . . . ."). The efforts described here do not appear, to my mind, particularly burdensome or onerous in light of the due process concerns implicated.

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the required receipted personal signature of the addressee or under other circumstances raising a significant doubt as to the actual receipt of such notification by the named addressee . . . before the tax sale can be conducted or confirmed, the bureau must exercise reasonable efforts to discover the whereabouts of such person or entity and notify him.").

If an unintelligible signature which does not so much as purport to belong to the property owner or their agent fails to constitute a "circumstance[] raising a significant doubt as to the actual receipt of such notification by the named addressee . . ." warranting additional notification efforts, 72 P.S. §5860.607a(a), then the bar for "strict compliance" with the Tax Sale Law is shockingly lenient. I consequently believe we should cabin *Theodore Canton*'s error thereto and believe we should not follow *Theodore Canton* here.

Finally, I nevertheless agree we should affirm the trial court's order because Michael Griesbaum possessed actual notice of the sale. Where a property owner possesses actual notice of a pending tax sale, such express or implied actual notice will "ameliorat[e] the need for strict compliance." *In re Consolidated Reports and Return by the Tax Claims Bureau of Northumberland County of Properties (Appeal of Neff)*, 132 A.3d 637, 643 n.12 (Pa. Cmwlth. 2016) (citing *Sabbeth v. Tax Claim Bureau of Fulton County*, 714 A.2d 514, 517 (Pa. Cmwlth. 1998)).[9] Here, Griesbaum, as Travel Tech's sole member,[10] learned of the pending tax sale from multiple individuals by virtue of the Bureau's publication efforts. *See* Trial Court's Hearing, N.T. at 24-25, 31-32. This testimony, at the very least, indicates that Griesbaum possessed sufficient evidence to put him on notice of the pending tax sale such that we should not disturb the trial court's conclusion on this point. *Sabbeth*, 714 A.2d at 517. To the extent our actual notice precedent suffers from infirmity, as Senior Judge Leavitt suggests in her Concurring Opinion, I do not believe this

[9] *See also Wells Fargo Bank of Minnesota, NA v. Tax Claim Bureau of Monroe County*, 817 A.2d 1196, 1200 (Pa. Cmwlth. 2003); *Hempfield 115 Trust v. Westmoreland County Tax Claim Bureau* (Pa. Cmwlth., No. 989 C.D. 2022, filed June 20, 2025), *appeal denied*, 355 A.3d 318 (Pa. 2026), slip op. at 6-9.

[10] *See Aldhelm v. Schuylkill County Tax Claim Bureau*, 879 A.2d 400, 406 n.15 (Pa. Cmwlth. 2005).

case presents the proper means for resolving that infirmity. Here, Travel Tech did not challenge this finding in its Pa. R.A.P 1925(b) Concise Statement of the Errors Complained of on Appeal or in its briefing to this Court; nor did Travel Tech question the validity of this precedent therein.

I, therefore, respectfully concur in part and dissent in part.[11]

MICHAEL H. WOJCIK, Judge

[11] I join the Majority's discussion and disposition of Travel Tech's challenge under Section 603 of the Tax Sale Law, 72 P.S. §5860.603, in full.

IN THE COMMONWEALTH COURT OF PENNSYLVANIA

Travel Tech, LLC by Michael Griesbaum, Owner, Appellant	:	
v.	:	No. 316 C.D. 2024
	:	Submitted: July 7, 2025
Schuylkill County Tax Claim Bureau and Patrick Martin LLC	:	

BEFORE: HONORABLE MICHAEL H. WOJCIK, Judge
HONORABLE CHRISTINE FIZZANO CANNON, Judge
HONORABLE MARY HANNAH LEAVITT, Senior Judge

OPINION NOT REPORTED

CONCURRING OPINION
BY SENIOR JUDGE LEAVITT FILED: November 2, 2026

I join the majority's holding that the Schuylkill County Tax Claim Bureau (Tax Claim Bureau) fulfilled its statutory notice obligations to Travel Tech, LLC (Owner) before selling Owner's property at an upset tax sale. *See* Section 602(e) of the Real Estate Tax Sale Law (Tax Sale Law).[1] I write separately to address

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[1] Act of July 7, 1947, P.L. 1368, *as amended*, 72 P.S. §5860.602(e). It states, in pertinent part, as follows:

> (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, restricted delivery, return receipt requested, postage prepaid, to each owner as defined by this act.*
>
> (2) If return receipt is not received from each owner pursuant to the provisions of clause (1), then, at least ten (10) days before the date of the sale, similar notice of the sale shall be given to each owner who failed to acknowledge the first notice by United States first class mail, proof of mailing, at his last known post office address by virtue of the knowledge and information possessed by the bureau, by the tax collector for the taxing district making the return and by the county office responsible for

the alternate holding of the Court of Common Pleas of Schuylkill County (trial court) that Owner's principal, Michael Griesbaum (Griesbaum), had actual notice of the scheduled tax sale, which thereby relieved the Tax Claim Bureau of its statutory notification duties under Section 602(e) of the Tax Sale Law.

A tax claim bureau must give an owner at least three notices of an upset tax sale: publication; notification by certified and first-class mail; and posting of the property. Section 602 of the Tax Sale Law, 72 P.S. §5860.602. "If any of the three types of notice is defective, the tax sale is void." *Powell v. Luzerne County Tax Claim Bureau* (*Powell*), 352 A.3d 138, 143 (Pa. Cmwlth. 2026) (quotation omitted). These notice provisions must be strictly construed to ensure property owners receive due process before being deprived of their property. *In re Consolidated Reports and Return by Tax Claims Bureau of Northumberland County of Properties* (*Appeal of Neff*), 132 A.3d 637, 644 (Pa. Cmwlth. 2016).

Here, the trial court found that Owner "had actual notice of the sale[.]" Trial Court Op. at 5. The trial court based this finding on Griesbaum's testimony that he learned in a casual conversation that Owner's property had been seen in a newspaper listing a tax sale. The trial court concluded that in light of Owner's "actual notice," the "formal requirements of [statutory] notice need not be strictly met." *Id*. (quoting *Matter of Tax Sales by Tax Claim Bureau of Dauphin County* (*Matter of Tax Sales*), 651 A.2d 1157, 1160 (Pa. Cmwlth. 1994)). I disagree with the trial court's conclusion in this regard.

> assessments and revisions of taxes. It shall be the duty of the bureau to determine the last post office address known to said collector and county assessment office.

72 P.S. §5860.602(e)(1)-(2) (emphasis added).

Griesbaum testified that he "never received any certified mail" regarding the upset tax sale, and this was credited. Notes of Testimony, 12/20/2023, at 28 (N.T. __); Reproduced Record at 30 (R.R. __).[2] Further, he had not been at the property for several months, so he did not see the posting of the upset tax sale. N.T. 30; R.R. 32. Griesbaum testified that "around the second week of September [of 2023]," a friend told him that the upset tax sale "was in the paper. It was going to go in a day or two[;]" the sale occurred on September 18, 2023. N.T. 31-32; R.R. 33-34. This conversation is not a substitute for the specific and timely notifications required by the Tax Sale Law. Owner's so-called "actual notice" did not relieve the Tax Claim Bureau of its duty to fulfill its notice obligations set forth in Section 602(e) of the Tax Sale Law, as supposed by the trial court.

The dissent would affirm the trial court's holding that Owner's actual notice relieved the Tax Claim Bureau of undertaking the statutory notification requirements. The dissent relies upon *Appeal of Neff*, 132 A.3d at 644, which did not concern the notification required by Section 602(e) of the Tax Sale Law. Rather, it concerned a waiver of a tax claim bureau's statutory obligation to effect personal service where the property to be sold is an owner-occupied property. *See* Section 601(a)(3) of the Tax Sale Law, 72 P.S. §5860.601(a)(3).[3] In *Appeal of Neff*, the

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[2] Because the Reproduced Record was filed electronically and was not paginated, the page numbers referenced in this opinion reflect electronic pagination.

[3] It states:

> *No owner-occupied property may be sold unless the bureau has given the owner occupant written notice of such sale at least ten (10) days prior to the date of actual sale by personal service* by the sheriff or his deputy or person deputized by the sheriff for this purpose unless the county commissioners, by resolution, appoint a person or persons to make all personal services required by this clause. The sheriff or his deputy shall make a return of service to the bureau, or the persons appointed by the county commissioners in lieu of the sheriff or his deputy shall file with the bureau written proof of service, setting forth the name of the person served, the date

owner acknowledged that she took down the fluorescent pink notice posted on her front porch and read a portion of the document. This actual notice entitled the tax claim bureau to a waiver of its obligation to effect personal service on the owner. However, it is irrelevant to the statutory notifications required under Section 602(e) of the Tax Sale Law.

The dissent also cites *Sabbeth v. Tax Claim Bureau of Fulton County*, 714 A.2d 514 (Pa. Cmwlth. 1998). There, the tax claim bureau fully complied with each of the notice requirements in Section 602 of the Tax Sale Law: notification by certified mail, first-class mail, posting, and newspaper publication. The certified mailing was sent to the owner's work address, which she had provided, and it was signed by an employee in her office. The evidence established that the certified mailing was delivered and placed on the owner's desk, where it sat unopened for 53 days. *Sabbeth* stands for the reasonable proposition that a tax claim bureau does not have to ensure that a certified mailing, properly delivered, is actually opened and read by the owner.

Sabbeth is an anomaly to the extent it suggests that an owner's actual notice is a valid substitute for the statutory notification requirements. We have explained that *Sabbeth* is based upon its "peculiar combination of facts[.]" *In re Dauphin County Tax Claim Bureau*, 834 A.2d 1229, 1234 (Pa. Cmwlth. 2003). *Sabbeth* did not establish the broad proposition that an owner's actual notice relieves the tax claim bureau of its duty to comply with Section 602's notification

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> and time and place of service, and attach a copy of the notice which was served. *If such personal notice cannot be served within twenty-five (25) days of the request by the bureau to make such personal service, the bureau may petition the court of common pleas to waive the requirement of personal notice for good cause shown.* Personal service of notice on one of the owners shall be deemed personal service on all owners.

72 P.S. §5860.601(a)(3) (emphasis added).

requirements. Rather, "when a property owner states a *prima facie* challenge to a sale based upon statutory notice requirements, the [tax claim b]ureau must prove that it complied with all statutory mandates." *In re Dauphin County Tax Claim Bureau*, 834 A.2d at 1234. In *In re Tax Sale of 28.8525 Acres in Middlecreek Township Tax Sale No. 12434*, 688 A.2d 1239 (Pa. Cmwlth. 1997), for example, one of the record owners had signed for the notice of sale sent by certified mail, but the second record owner did not. It was stipulated by the parties that the tax claim bureau did not post notice of the sale required by Section 602(e) of the Tax Sale Law. We held that actual notice of the sale by one record owner did not excuse the obligation of the tax claim bureau of each of the notice requirements in Section 602(e) of the Tax Sale Law.

An owner's "actual notice" is irrelevant. Such notice does not relieve the Tax Claim Bureau of undertaking each statutory notification requirement. Likewise, the absence of an owner's "actual notice" does not increase the statutory burdens of the Tax Claim Bureau. Accordingly, I disagree with the trial court's conclusion that Owner's "actual knowledge" relieved the Tax Claim Bureau of its statutory notification obligations.[4]

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MARY HANNAH LEAVITT, President Judge Emerita

[4] In *Matter of Tax Sales*, 651 A.2d 1157, this Court affirmed a tax sale where the owner did not receive all of the tax sale notices from the tax claim bureau required by statute but did receive personal service of the impending sale. This case is distinguishable because Owner's property is not owner-occupied, and *Matter of Tax Sales*' holding has been limited by the subsequent holding in *Powell*, 352 A.3d at 143-44.