

IN THE COMMONWEALTH COURT OF PENNSYLVANIA

Gang Luo,
Appellant
v.
Delaware County Tax Claim Bureau

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: No. 467 C.D. 2024
:
: Submitted: July 24, 2026

BEFORE: HONORABLE PATRICIA A. McCULLOUGH, Judge
HONORABLE CHRISTINE FIZZANO CANNON, Judge
HONORABLE MATTHEW S. WOLF, Judge

OPINION NOT REPORTED

MEMORANDUM OPINION
BY JUDGE McCULLOUGH

FILED: October 15, 2026

Gang Luo (Taxpayer), proceeding *pro se*, appeals from the December 27, 2023 order of the Court of Common Pleas of Delaware County (trial court), which dismissed his Petition to Set Aside Upset Tax Sale (Petition). The trial court concluded that the Delaware County Tax Claim Bureau (Bureau) complied with all provisions of the Real Estate Tax Sale Law (RETSL)¹ governing notice of the upset sale. After review, we affirm.

I. FACTUAL AND PROCEDURAL BACKGROUND

Taxpayer is the owner of 906 Central Avenue, Chester, Pennsylvania (Property).² On September 22, 2022, the Bureau exposed the Property to upset sale in

¹ Act of July 7, 1947, P.L. 1368, *as amended*, 72 P.S. §§ 5860.101-.803.

² Taxpayer is the owner of another property located at 113 West 23rd Street, Chester, Pennsylvania (113 West 23rd Street Property), which was also sold at the September 22, 2022 tax upset sale. The upset sale of the 113 West 23rd Street Property is the subject of a separate appeal in this Court docketed at No. 411 C.D. 2024.

order to collect delinquent City of Chester real estate taxes for the tax year 2020. The upset sale price was \$1,764.30. Tobin Bros Ltd. 1010 Mulberry Street (Appellee) submitted the successful bid for \$16,000. Taxpayer filed his Petition, claiming that the Bureau failed to provide him with proper notice of the upset sale pursuant to Section 602(e) of the RETSL, 72 P.S. § 5860.602(e). Section 602(e) of the RETSL governs notice by mail and provides:

(e) In addition to [publication of the notice in a newspaper of general circulation and posting the notice at the property], 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 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.

(3) Each property scheduled for sale shall be posted at least ten (10) days prior to the sale.

72 P.S. § 5860.602(e).

Taxpayer also alleged that the Bureau did not, as required by Section 607.1(a), exercise reasonable efforts to discover his whereabouts after the Section 602 notices were returned as undeliverable. Section 607.1(a) provides:

When any notification of a pending tax sale or a tax sale subject to court confirmation is required to be mailed to any owner, mortgagee, lienholder or other person or entity whose property interests are likely to be significantly affected by such tax sale, and such mailed notification is either returned without 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 or is not returned or acknowledged at all, then, 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. The bureau's efforts shall include, but not necessarily be restricted to, a search of current telephone directories for the county and of the dockets and indices of the county tax assessment offices, recorder of deeds office and prothonotary's office, as well as contacts made to any apparent alternate address or telephone number which may have been written on or in the file pertinent to such property. When such reasonable efforts have been exhausted, regardless of whether or not the notification efforts have been successful, a notation shall be placed in the property file describing the efforts made and the results thereof, and the property may be rescheduled for sale or the sale may be confirmed as provided in this act.

Id. § 5860.607a(a).³

³ Added by the Act of July 3, 1986, P.L. 351.

The trial court held an evidentiary hearing on July 25, 2023. Appellee, who purchased the Property at the upset sale, was granted intervenor status by the trial court.

The Bureau's Upset Sales Coordinator, Janine Heinlein, testified that, pursuant to Section 308 of the RETSL,⁴ the Bureau sent Taxpayer, by restricted delivery, a Notice of return and claim, to "Luo Gang, 498 Howellville Road, Berwyn, Pennsylvania 19312."⁵ (Reproduced Record (R.R.) at 27.)⁶ The United States Postal Service green return receipt card was returned with the following information printed on the signature line: "COVID-19 Luo Gang." *Id.* On November 30, 2021, the Sheriff of Delaware County posted the Property with the notice of Return and Claim. *Id.* at 27-28.

Turning next to the steps the Bureau took to provide the three different forms of notice of the impending upset sale required under Section 602 of the RETSL, Ms. Heinlein testified that on May 4, 2022, she sent what she described as a "courtesy letter" to "[Taxpayer] Luo Gang 498 Howellville Road, Berwyn, Pennsylvania,

⁴ 72 P.S. § 5860.308 (Notice of filing of returns and entry of claim). Pursuant to Section 308, the tax claim bureau must provide notice of the return and entry of claim of real estate taxes by mail prior to July 31 of the applicable tax year. We note that, in his Brief, Taxpayer argues that he "never received any notice . . . regarding the delinquent tax" and that the notice of return and claim was returned without his signature and marked by the postman with "COVID-19." (Taxpayer's Br. at 5, 7.) However, the Bureau's alleged failure to comply with the notice provision of Section 308 is not at issue in this case. Section 314(e) of the RETSL constitutes the exclusive remedy to challenge the lack of notice of tax claims. So, Taxpayer could not raise the issue by way of a petition to set aside brought under Section 607(d) of the RETSL, 72 P.S. § 5860.607(d).

⁵ It is undisputed that 498 Howellville Road is Taxpayer's personal residence.

⁶ Taxpayer's Reproduced Record does not comply with Pennsylvania Rule of Appellate Procedure 2173, which requires that each page be numbered separately using Arabic numbers followed by a small a. *See* Pa.R.A.P. 2173. Thus, the page numbers referenced in this opinion reflect electronic pagination.

19312,” via First-Class Mail. *Id.* at 31. The courtesy letter, which is a form letter sent to 4,000-5,000 other delinquent owners, stated:

I am enclosing bills for tax year of 2020 and prior put through June 30 of 2022. We only accept certified checks or money orders. We additionally accept cash if you are paying in person. Please have your check payable to the tax claim bureau. **If not paid your property will be included in our Upset Price Sale scheduled for September 22, 2022, at 10:00 a.m.** Please keep in mind if the 2020 and prior taxes are not paid in full by June 30 of 2022 our sale cost of \$220 will be added to your 2020 tax bill on July 1 of 2022. If you own more than one property in the County of Delaware please visit www.delcopa.govpublicacces/ Real estate tax system to check for all delinquent amounts owed. Please call me if you have any questions or a payoff figure if not paying in June. Interest is added on the first of each month.

Id. at 29-30 (emphasis added).

The courtesy letter was not returned to the Bureau as undelivered. *Id.* at 31. On May 10, 2022, Taxpayer telephoned the Bureau and had a conversation with Michelle Peale, the Bureau’s Judicial Sales Coordinator. *Id.* at 31.

On July 3, 2022, Ms. Heinlein sent a Notice of Sale to Taxpayer to the 498 Howellville Road address, by certified mail, restricted delivery, pursuant to 72 P.S. § 5860.602(e)(1), informing him that the Property would be exposed to upset sale if arrangements to pay the delinquent taxes were not made. This Notice of Sale was returned to the Bureau marked “unclaimed.” *Id.* at 28.

On August 11, 2022, the Delaware County Sheriff’s Office physically posted the Notice of Sale on the Property pursuant to 72 P.S. § 5860.602(e)(3). *Id.* at 28.

The Bureau then, pursuant to 72 P.S. § 5860.602(a), published the Notice of Sale for three consecutive weeks in the Chester Spirit beginning on August 17, 2022, the Philadelphia Inquirer on August 18, 2022, and the Delaware Legal Journal on August 19, 2022. *Id.* at 34.

The Final 10-day Notice was mailed to “[Taxpayer,] Luo Gang, 498 Howellville Road, Berwyn, Pennsylvania, 19312,” by First-Class Mail on August 29, 2022. *Id.* at 37. It was not returned as undelivered. *Id.* at 35-36.

On cross-examination, Ms. Heinlein acknowledged that, as of July 2022, the Bureau had information to believe that the Notice of Claim had been returned without signature, and the Notice of Sale had not been received and was returned as unclaimed. *Id.* at 38-39.

The Bureau next presented the testimony of Ms. Peale. She testified that Taxpayer called the Bureau on May 10, 2022, about the courtesy letter he received. *Id.* at 44-48. She said that Taxpayer wanted to know “the amount of delinquent taxes he owed and where to send the payment” and he wanted to know what the requirement was to take the Property to upset sale. *Id.* at 49. She informed Taxpayer that a property had to have a minimum of two years of delinquent taxes, and he stated he did not believe that the Bureau could sell his Property, and she informed him that the Bureau could do that under the real estate law. *Id.*

Taxpayer testified on his own behalf. He indicated that he purchased the 906 Central Avenue Property as an investment property with the intention of rehabilitating it. No one ever resided there, it remained vacant since he purchased it. *Id.* at 54. He visited it one time in 2022. *Id.* at 61. He lived at the 498 Howellville Road Property, until July of 2021, when he moved into an apartment with his elderly parents to take care of them. *Id.* at 50-51. Taxpayer admitted that he received the May 4, 2022

courtesy letter and that six days later he called the Bureau and spoke to Ms. Peale. *Id.* at 60, 65. He indicated that he called, he was “simply trying to find out what [was] going on.” *Id.* He called to find out what he owed. He admitted that Ms. Peale “explained to [him his] obligations.” *Id.* at 63.

On December 27, 2023, the trial court entered an order denying the Petition. On January 26, 2024, Taxpayer filed a Notice of Appeal.⁷ On February 5, 2024, the trial court docketed an order pursuant to Pennsylvania Rule of Appellate Procedure 1925(b), requiring Taxpayer to file his Statement of Concise Errors Complained of on Appeal within 21 days. Taxpayer filed his Concise Errors Complained of on Appeal on March 18, 2024, which was 18 days beyond the deadline. On April 8, 2024, the trial court filed its opinion pursuant to Pennsylvania Rule of Appellate Procedure 1925(a), explaining that it had found Ms. Heinlein’s testimony to be credible and that the Bureau complied with the RETSL. The trial court found that Taxpayer had notice of the upset sale because by the May 4, 2022 courtesy letter, the Bureau “informed [Taxpayer] of the deadline to pay overdue taxes and the September 22, 2022 Upset Sale tax date. Mailings were sent to the address [Taxpayer] provided the [Bureau] and he acknowledged receiving the May 4, 2022 [courtesy letter].” (Trial ct. op., 4/8/24, at 4.) Further, the court found that Taxpayer’s challenges to the adequacy of the sale price and the constitutionality of RETSL were not raised at the July 25, 2023 hearing; therefore, they were waived.

⁷ Taxpayer originally erroneously appealed to the Superior Court, which transferred the matter to this Court on April 19, 2024.

On appeal,⁸ Taxpayer raises 11 issues.⁹ Appellee for its part argues that Taxpayer has waived all his claims on appeal because his Rule 1925(b) Concise Errors Complained of on Appeal was untimely.

⁸ Our review in tax sale appeals “is limited to determining whether the trial court abused its discretion, rendered a decision with a lack of supporting evidence, or clearly erred as a matter of law.” *Plank v. Monroe County Tax Claim Bureau*, 735 A.2d 178, 181 n.6 (Pa. Cmwlth. 1999).

⁹ The issues as set forth in the Statement of Questions Involved are (*verbatim*):

1. Was Appellant ever aware of an unpaid 2020 city tax of \$788 that could cause an upset tax sale of his property since he had always otherwise fully paid all his city, county and school taxes?
2. Did Appellee sell the subject property at an Upset Tax Sale having effective and minimally required service of the notice?
3. Did Appellee violate the property owner’s Due Process rights without effectively serving notice to Appellant and ever obtain Appellant’s signature to be certain that Appellant was properly notified of the pending upset sale of his property?
4. Were the evidences presented by Appellee bearing notation such as “Covid-19”) of postman rather than its intended addressee’s signature all fundamentally defective and flawed and therefor should not be admissible to the court?
5. Had the Property always been occupied by Appellant’s family: tenant?
6. Appellant confirmed they never saw any post on the property regarding pending Upset Tax sale and Appellee did not have any supporting evidence that any notice ever was posted on the Property.
7. Were Appellant’s constitutional rights violated according to the Takings Clause of the Fifth Amendment to the U.S. Constitution that states “Nor shall private property be taken .. without just compensation”?

(Footnote continued on next page...)

II. ANALYSIS

A. Waiver

On February 5, 2024, the trial court docketed its Rule 1925(b) order requiring Taxpayer to file his Concise Errors Complained of on Appeal within 21 days. Taxpayer filed his Concise Errors Complained of on Appeal on March 18, 2024, which was 18 days beyond the deadline.

“Whenever the trial court orders an appellant to file a concise statement of [error]s complained of on appeal pursuant to Rule 1925(b), the appellant must comply in a timely manner.” *In re Clinton County Tax Claim Bureau Consolidated Return for Sale of September 24, 2012*, 109 A.3d 331, 334 (Pa. Cmwlth. 2015). Failure to comply with the order’s directive will result in waiver of all issues raised on appeal. *Commonwealth v. Schofield*, 585 Pa. 389, 888 A.2d 771, 774 (2005). Previously, both this Court and the Superior Court declined to waive issues raised in an untimely 1925(b) statement if the trial court issued an opinion addressing the merits of those issues. *See, e.g., In re Corignani*, 873 A.2d 790 (Pa. Cmwlth. 2005); *Commonwealth*

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8. Is the punishment to Appellant for forgetting to pay a back tax of \$788 inappropriate, disproportional and excessive by stripping him of his property through upset tax sale?
 9. Does Appellant always have excellent track record for paying his city, county and school taxes on his property? And Appellant is always ready, able and willing to pay all his property taxes.
 10. Does Appellant believe the trial court, the Delaware County Court of Common Pleas rendered a decision without supporting evidence and clearly erred as a matter of law with defective and flawed evidences?
 11. Did the Court of Common Pleas of Delaware County, Pennsylvania err in finding that Appellant’s challenge to the validity of Appellee’s Upset Tax Sale of Appellant’s property?

(Taxpayer’s Br. at 2-4.)

v. Alsop, 799 A.2d 129 (Pa. Super. 2002). However, in *Commonwealth v. Castillo*, 888 A.2d 775, 780 (Pa. 2005), and *Schofield*, our Supreme Court reaffirmed the bright-line rule established in *Commonwealth v. Lord*, 719 A.2d 306, 309 (Pa. 1998), and held that if an appellant fails to timely comply with a trial court's order to file a 1925(b) statement, all issues raised on appeal are automatically waived. *Castillo*, 888 A.2d at 780; *Schofield*, 888 A.2d at 774.

Because Taxpayer filed his Statement of Concise Errors Complained of on Appeal in an untimely manner, he waived all his issues on appeal. Therefore, we must affirm the order of the trial court.

PATRICIA A. McCULLOUGH, Judge

IN THE COMMONWEALTH COURT OF PENNSYLVANIA

Gang Luo,	:	
Appellant	:	
	:	
v.	:	No. 467 C.D. 2024
	:	
Delaware County Tax Claim Bureau	:	

ORDER

AND NOW, this 15th day of October, 2026, the December 27, 2023
order of the Court of Common Pleas of Delaware County is hereby AFFIRMED.

PATRICIA A. McCULLOUGH, Judge