

IN THE COMMONWEALTH COURT OF PENNSYLVANIA

Delaware County Tax Bureau	:	
	:	
v.	:	
	:	
Shahbaz Ather	:	
	:	
v.	:	No. 987 C.D. 2024
	:	
Abdullah Alfsoofi	:	Submitted: May 12, 2026
	:	
Appeal of: Shahbaz Ather	:	

BEFORE: HONORABLE PATRICIA A. McCULLOUGH, Judge
HONORABLE MICHAEL H. WOJCIK, Judge
HONORABLE MATTHEW S. WOLF, Judge

OPINION
BY JUDGE McCULLOUGH

FILED: September 29, 2026

Shahbaz Ather (Appellant) appeals from the March 19, 2024 order entered in the Delaware County Court of Common Pleas (trial court) denying his petition to set aside the upset tax sale of his former rental property located at 1101 E. 11th Street, Crum Lynne, Pennsylvania (Property). On appeal, Appellant contends the tax sale should be set aside because the Delaware County Tax Bureau (Bureau) did not comply with the applicable notice provisions of the Real Estate Tax Sale Law (Law)¹ or with the demands of due process in attempting to locate him to provide him with actual notice of the sale. After careful review, we reverse.

¹ Act of July 7, 1947, P.L. 1368, *as amended*, 72 P.S. §§ 5860.101–5860.803.

Background

The relevant facts and procedural history of this case are as follows. Appellant purchased the Property in June of 2021, and he has used it as a rental property since that time. Appellant owns two other rental properties located in close proximity to the Property, and his taxes for those properties are current. On September 21, 2023, the Bureau conducted a tax upset sale of the Property because of delinquent school taxes in the amount of \$2,797.58. Abdullah Alfsoofi was the successful bidder at the tax sale and purchased the Property.

On October 20, 2023, Appellant filed a petition to set aside the tax upset sale (Petition) asserting that the Bureau failed to provide him with proper notice of the sale under Sections 602 and 607a of the Law, 72 P.S. §§ 5860.602, 5860.607a, *added by the Act of July 3, 1986, P.L. 351*. The trial court held a hearing on the matter on January 30, 2024, at which it heard testimony from Appellant and Janine Heinlein, the Bureau's Tax Sale Coordinator.

At the outset of the hearing, the parties stipulated that: 1) the tax sale notice was properly published in the newspapers and posted on the Property; 2) the certified letter sent by the Bureau to Appellant at the 1101 E. 11th Street address (Property Address) was returned to it undelivered and unsigned; and 3) the Property was subject to a lease with two tenants residing at the Property. (Reproduced Record (R.R.) at 5-9.)

Ms. Heinlein testified with respect that the Bureau has an obligation to locate a homeowner's residence and typically confirms his/her mailing addresses by checking "the Recorder of Deeds, and Board of Assessment to make sure all the mailing addresses are matching." (R.R. at 14.) Ms. Heinlein relayed that she checked both of these sources to confirm Appellant's address, that both entities had the Property

Address listed as his mailing address, and that she cross-checked this information with the Bureau's internal records. (R.R. at 15.) Ms. Heinlein averred that the Bureau was not aware that the Property was subject to a lease, and that homeowners are obligated to notify taxing authorities of any change in mailing address. (R.R. at 16-17.) Ms. Heinlein indicated that she had no reason to believe Appellant owned other properties located in the county, and therefore did not conduct additional searches along those lines. (R.R. at 19.)

Ms. Heinlein testified that on July 24, 2022, the Bureau sent a tax sale notice to the Property Address by certified mail, restricted delivery, and that mail was returned with a post office mark reading "return to sender, unclaimed, unable to forward." (R.R. at 36; Supplemental Reproduced Record (S.R.R.) at B-69A.) One year later, the Bureau sent another notice of the tax sale by certified mail, restricted delivery, to Appellant at the Property Address on July 25, 2023, which was returned marked "return to sender, no mail receptacle. Unable to forward." (R.R. at 22; S.R.R. at B75-A.) Ms. Heinlein testified that she assumed this post office mark meant that there was no mailbox at the Property for the post office to deliver the mail. (R.R. at 22.) After the certified letter was returned, Ms. Heinlein checked "the office of Judicial Support, Google, Yellow Pages, True People [and] our memo screen [to see] if we had any prior contact with the homeowner from prior years." (R.R. at 16, 23.)

Ms. Heinlein testified that she sent out the same notice of tax sale to the Property Address on August 10, 2023, via first class mail. (R.R. at 23.) Ms. Heinlein relayed that the delinquent taxes were not paid before the tax sale and that she sent a letter to the Property Address on September 28, 2023, advising that the Property had been sold. When Appellant called her office on October 18, 2023, Ms. Heinlein informed him of the sale and advised him to contact an attorney. (R.R. at 27-28.)

On cross-examination, Ms. Heinlein testified that after the certified mail was returned marked “no mail receptacle,” she conducted a Google Maps search of the Property and determined that this notation was a mistake because there was in fact a mailbox at the residence. (R.R. at 29-30.) Ms. Heinlein also acknowledged that she never actually entered Appellant’s name into the Board of Assessment’s database to determine whether he owned other properties, even though she had access to that resource. (R.R. at 30-31, 36.) Ms. Heinlein further indicated that she reviewed the deed for the Property in preparation for issuing the notice and that the last page showed that it was recorded by and returned to Appellant’s title company, rather than to Appellant. (R.R. at 34; S.R.R. at B-64A.) Ms. Heinlein testified that she never contacted the title company to ask if it had an alternative address for Appellant on file.

On redirect, Ms. Heinlein testified that she did not consider contacting a title company to be a reasonable and necessary step for purposes of a homeowner search. She also indicated that although a Board of Assessment name search is appropriate in some cases, she did not find it necessary in this case. (R.R. at 38-39.)

Appellant testified that he currently resides in Yardley, Pennsylvania and that he purchased the Property as a rental property. (R.R. at 42-43.) Appellant averred that he received no notices from the Bureau before the tax sale, nor did he receive any property tax bills for the Property. (R.R. at 44, 55.) Appellant indicated that his tenants did not advise him of any mail sent to the Property or of any postings, and that he only learned of the tax sale after his property management company contacted him to ask if he had sold the Property. Upon learning this information, Appellant went to the township office to pay the taxes and update his mailing address, but was told that the Property had been sold. (R.R. at 47, 56.) Appellant explained that the tax bills for his

two other rental properties are sent directly to him in Yardley, and that the taxes for those properties are current. (R.R. at 48-49.)

On March 19, 2024, the trial court issued an order denying the Petition, determining that the Bureau met its obligations under the Law and satisfied the demands of due process by employing reasonable efforts to learn Appellant's location. In so finding, the trial court highlighted that the Bureau attempted to locate an alternate address for Appellant by checking several sources, including the Office of the Recorder of Deeds, the Office of Judicial Support and various website resources. (Trial Ct. Op., 3/19/24, at 5.) Petitioner filed a motion for reconsideration, which the trial court denied. Petitioner timely appealed from the trial court's March 19, 2024 order.

Analysis²

On appeal, Appellant contends the upset tax sale of his Property must be set aside because the Bureau did not comply with the notice provisions of the Law or the requirements of due process in conducting the sale. Appellant maintains that when the Bureau's notice of the tax sale was returned incorrectly marked "no mail receptacle," the Bureau had an obligation to conduct a basic search of the Board of Assessment's database and to contact the title company listed on the deed to attempt to find him to effectuate actual notice. (Appellant's Br. at 7-11.)

"This Court has consistently held that the [Law] is designed to assist in the collection of taxes and is not intended to create investment opportunities for others." *McClain v. Delaware County Tax Claim Bureau*, 344 A.3d 1149, 1154 (Pa. Cmwlth.

² "This Court's review is limited to determining whether constitutional rights or local agency procedures were violated, whether an error of law was committed, or whether the findings of fact were unsupported by substantial evidence." *Gaynor v. Delaware County Tax Claim Bureau*, 330 A.3d 546, 548 n.4 (Pa. Cmwlth. 2025).

2025). “In addition, [d]ue process is implicated in any taking of property for the collection of taxes.” *Id.* The United States Supreme Court has explained:

People must pay their taxes, and the government may hold citizens accountable for tax delinquency by taking their property. But before forcing a citizen to satisfy his debt by forfeiting his property, due process requires the government to provide adequate notice of the impending taking. U.S. Const., Amdt. 14[.]

Jones v. Flowers, 547 U.S. 220, 234 (2006).

“Because of these due process concerns, this Court has explained that the focus is not on the alleged neglect of the owner, which is often present in some degree, but on whether the activities of the Bureau comply with the requirements of the statute.” *Jenkins v. Fayette County Tax Claim Bureau*, 176 A.3d 1038, 1043 (Pa. Cmwlth. 2018). “A failure by a tax claim bureau to comply with each and every statutory requirement will nullify a sale.” *Id.* Additionally, “even technical compliance with the statute may not always satisfy the demands of due process since the Law states the **minimum effort** to be done by a tax claim bureau.” *In re Consolidated Reports & Return by Tax Claims Bureau of Northumberland County of Properties*, 132 A.3d 637, 644 (Pa. Cmwlth. 2016) (emphasis original). “Due process requires that the **practicalities and peculiarities of the case** are considered and given their due regard.” *Id.* (emphasis added).

As noted, the notice requirements relevant to the instant case are set forth in Sections 602 and 607a of the Law. Section 602 requires notice to property owners before an upset tax sale by newspaper publication, posting on the property, and by certified mail, and “[i]f any of the three types of notice is defective, the tax sale is void.” *Gladstone v. Federal National Mortgage Association*, 819 A.2d 171, 173 (Pa. Cmwlth. 2003); 72 P.S. § 5860.602. “In all tax sale cases, the tax claim bureau has the burden

of proving compliance with the statutory notice provisions.” *In re Consolidated Reports*, 132 A.3d at 644.

Here, the parties stipulated that the Bureau gave proper notice by newspaper publication and by posting, thereby narrowing the issue to its compliance with the certified mail requirement. Section 602(e)(1)(2) of the Law addresses this requirement 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 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).

Under Section 607a of the Law, tax claim bureaus must engage in additional notification efforts when the circumstances of a particular case raise significant doubt as to the property owner’s actual receipt of the notice. This provision reads in relevant part:

(a) 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.

(b) The notification efforts required by subsection (a) shall be in addition to any other notice requirements imposed by this act.

72 P.S. § 5860.607a(a)-(b) (emphasis added).

We have held that “[w]here notice is obviously not effectively reaching the owners of record, the taxing bureau must go beyond the mere ceremonial act of notice by certified mail.” *Famagelitto v. County of Erie Tax Claim Bureau*, 133 A.3d 337, 344 (Pa. Cmwlth. 2016). Additionally, in order to satisfy their duties under Section 607a of the Law, tax claim bureaus must “use **ordinary common sense business practices** to attempt actual notice to [the property owner.]”

George v. Delaware County Tax Claim Bureau, 323 A.3d 106, 113 (Pa. Cmwlth. 2024) (emphasis added).

Here, the additional notification requirements under Section 607a were triggered when the two notices sent by certified mail to the Property Address were returned as unable to be forwarded, first as “unclaimed” in 2022 and later because of “no mail receptacle” in 2023, two months before the sale. (S.R.R. at B-69A, B-75A.) In considering whether the Bureau met its obligation to make reasonable efforts to locate Appellant, we find this Court’s decision in *In re Tax Claim Bureau’s Sales of Real Estate for Unpaid Taxes Levied for Year 2018*, 2023 WL 2146621 (Pa. Cmwlth., No. 598 C.D. 2021, filed February 22, 2023), instructive.³ In that case, the property subject to the upset tax sale was owned by Split Rock, and the bureau sent two notices to the address it had on file, the first of which was returned with the notation “wrong address” and a postal sticker stating “return to sender, not deliverable as addressed, unable to forward.” *Id.* at *1. The second notice was not returned to the bureau, but the signature on the postal service return receipt appeared to read “Split” with additional writing underneath. *Id.* at *2. After the first notice was returned, the bureau researched its own files, along with those of the tax assessment office and the recorder of deeds, in an attempt to locate another address for Split Rock. While the bureau had access to the deed for the property, which included contact information for the grantor’s counsel and for the notary public who acknowledged the executor’s signature, the bureau did not contact these individuals prior to the sale.

Split Rock’s general partners filed exceptions to the tax sale, which the trial court overruled. On appeal, this Court reversed and held that the bureau did not make reasonable efforts to locate the owners’ whereabouts where it could have easily

³ We cite this unreported decision as persuasive authority pursuant to Section 414(a) of this Court’s Internal Operating Procedures, 210 Pa. Code § 69.414(a).

reached out to the law firm or the notary public listed on the deed to attempt to identify an alternate address. We set aside the tax sale because the record reflected that “the [b]ureau had information available to it that it failed to pursue.” *Id.* at *8.

Likewise, here, the Bureau had information available to it that it failed to pursue, in that it did not conduct a name search of the Board of Assessment’s database or reach out to the title company listed on the deed for the Property. Even after notice of the tax sale was returned to the Bureau because of a non-existent “mail receptacle” problem, and Ms. Heinlein confirmed that this post office notion was a mistake through a Google Maps search showing a mailbox at the residence, she nonetheless determined that taking further steps to identify Appellant’s location was unnecessary. We disagree, because in view of the “practicalities and peculiarities of th[is] case,” where available resources were left unsearched, the Bureau failed to “use ordinary common sense business practices to attempt actual notice to [Appellant.]” *In re Consolidated Reports*, 132 A.3d at 645; *George*, 323 A.3d at 113. The trial court erred in concluding to the contrary.

As to the Bureau’s emphasis on Appellant’s failure to update his mailing address with the taxing authorities, it is well settled that “a property owner does not possess a legal duty to provide a tax claim bureau with a change of address.” *George*, 323 A.3d at 113; (Bureau’s Br., at 12, 25.) Therefore, “[Appellant’s] failure to inform the Bureau of h[is] change of address was of no moment.” *George*, 323 A.3d at 113. Accordingly, based on the foregoing, we reverse the order of the trial court and remand for entry of an order setting aside the tax sale.

PATRICIA A. McCULLOUGH, Judge

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ORDER

AND NOW, this 29th day of September, 2026, the March 19, 2024 order of the Delaware County Court of Common Pleas is hereby REVERSED, and this case is remanded for entry of an order setting aside the upset tax sale. Jurisdiction relinquished.

PATRICIA A. McCULLOUGH, Judge