

**IN THE SUPREME COURT OF PENNSYLVANIA
MIDDLE DISTRICT**

IN RE: RACHAEL HOYT	:	No. 300 MAL 2025
	:	
	:	
PETITION OF: RACHAEL HOYT	:	Petition for Allowance of Appeal from
	:	the Order of the Commonwealth
	:	Court

ORDER

PER CURIAM

AND NOW, this 7th day of January, 2026, the Petition for Allowance of Appeal is

GRANTED. The issue, rephrased for clarity, is:

May an upset tax sale be set aside where a tax claim bureau failed to comply with requirements of the Real Estate Tax Sale Law (RETSL) and deprived a taxpayer of due process?

The parties are instructed to address the threshold question of whether issues pertaining to a tax claim bureau's noncompliance with the RETSL's requirements regarding notice, 72 P.S. § 5860.602, and the installment-plan option for eligible taxpayers, 72 P.S. § 5860.603, are jurisdictional and thus nonwaivable.