

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

GILBERT M. MARTINEZ,

Petitioner

v.

THE TAX CLAIM BUREAU FOR BERKS  
COUNTY,

Respondent

: No. 537 MAL 2024  
:  
:  
:  
: Petition for Allowance of Appeal  
: from the Order of the  
: Commonwealth Court  
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:  
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**ORDER**

**PER CURIAM**

**AND NOW**, this 15th day of April, 2025, the Petition for Allowance of Appeal is  
**DENIED.**