COMMONWEALTH COURT OF PENNSYLVANIA

# Aleyda Maldonado Norberto v. Schuylkill County Tax Claim Bureau and Marek Tchorzewski

No. 315 C.D. 2024 (Pa. Commw. Ct. Dec. 3 2025) · No. 315 C.D. 2024 · Decided December 3, 2025

## SUMMARY

The Pennsylvania Commonwealth Court reversed and remanded an order upholding the upset tax sale of Aleyda Maldonado Norberto's property. The court held that the Schuylkill County Tax Claim Bureau failed to conduct the additional notification efforts required after the certified sale notice was returned unclaimed, and that the taxpayer's appearance on the morning of the sale did not establish timely actual notice. The court also held that the Bureau's policy of refusing delinquent-tax payments after 4:30 p.m. on the Friday before the sale violated the Real Estate Tax Sale Law because payment remained permissible until the actual sale.

## CASE DETAILS

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| COURT | Commonwealth Court of Pennsylvania |
| WRITING FOR THE COURT | Patricia A. McCullough; Anne E. Covey; Matthew S. Wolf |
| JURISDICTION | Commonwealth Court of Pennsylvania |
| DECIDED | December 3, 2025 |
| DOCKET | 315 C.D. 2024 |
| DISPOSITION | reversed_and_remanded |
| PROCEDURAL POSTURE | Appeal from the Schuylkill County Court of Common Pleas order overruling the taxpayer's objections to an upset tax sale. |
| STANDARD OF REVIEW | The court reviewed the denial of a petition to set aside an upset tax sale for abuse of discretion, error of law, or lack of substantial evidence. The court reviewed factual findings for substantial evidence and noted that credibility determinations and weighing of evidence are within the trial court's exclusive province. |
| PRECEDENTIAL VALUE | Published precedential opinion of the Commonwealth Court of Pennsylvania. |
| PARTIES | Aleyda Maldonado Norberto v. Schuylkill County Tax Claim Bureau, Marek Tchorzewski |

## TOPICS

property tax · tax collection · tax liens · statutory interpretation · appellate procedure

## PRACTICE AREAS

property tax · tax collection · real estate · statutory interpretation · appellate procedure

## QUESTIONS PRESENTED

1. Whether the Bureau complied with the Real Estate Tax Sale Law's additional notice requirements after the certified Notice of Sale was returned unclaimed.
2. Whether placing the taxpayer's surname before her given names on the Notice of Sale and ten-day letter invalidated the tax sale.
3. Whether the Bureau's policy refusing payment of delinquent taxes after 4:30 p.m. on the Friday preceding the sale violated the Real Estate Tax Sale Law, which permits payment before the actual sale.

## HOLDINGS

1. The Bureau was required to conduct reasonable additional efforts to discover the taxpayer's whereabouts under Section 607.1 of the Real Estate Tax Sale Law. Sending a ten-day letter to the same address, without further searches or a notation documenting the efforts and results, did not strictly comply with the statute.
2. Listing the taxpayer's surname first and given names last, without a comma, did not invalidate the tax sale because the name was essentially the same, adequately identified the taxpayer, and caused no prejudice.
3. The Bureau's policy refusing payment after 4:30 p.m. on the Friday before the sale was directly contrary to Sections 603 and 601 of the RETSL. A taxpayer may pay delinquent taxes up to the time the successful bidder pays the full purchase price, which constitutes the actual sale.

## KEY QUOTATIONS

> *"That, alone, was enough to trigger the Bureau's automatic duty to conduct additional notification efforts under Section 607.1."* (7)

> *"Its policy of not accepting payments after 4:30 p.m. on the Friday before the sale is directly contrary to Sections 603 and 601 of the RETSL, which provide that a taxpayer has up until the time the bidder pays full purchase price to make payment of the delinquent taxes in order to remove the property from sale."* (14)

## FACTUAL BACKGROUND

The Schuylkill County Tax Claim Bureau exposed the taxpayer's property to an upset tax sale for delinquent taxes. The certified Notice of Sale was returned as unclaimed, but the Bureau merely sent a ten-day first-class letter to the same address and did not document reasonable efforts to locate the taxpayer. The taxpayer learned of the sale, went to the Bureau's office on the morning of the sale with cash to pay the delinquent taxes, and was refused payment under the Bureau's policy barring payments after 4:30 p.m. on the preceding Friday, even though bidding had not yet concluded.

### PROCEDURAL HISTORY

The Schuylkill County Tax Claim Bureau sold the property at an upset tax sale on September 18, 2023. The taxpayer filed objections, and after a hearing the trial court overruled them on February 26, 2024. The Commonwealth Court reversed and remanded for entry of an order setting aside the tax sale.

### DISPOSITION

reversed_and_remanded

### REMAND INSTRUCTIONS

Remand for entry of an order setting aside the September 18, 2023 upset tax sale.

### CASES CITED

- Zelno v. Lyons, 245 A.3d 1185, 1186-87 (Pa. Cmwlth. 2021)
- In re Balaji Investments, LLC, 148 A.3d 507, 509 n.2 (Pa. Cmwlth. 2016)
- Obimak Enterprise v. Department of Health, 200 A.3d 119, 126 (Pa. Cmwlth. 2018)
- Smith v. Tax Claim Bureau of Pike County, 834 A.2d 1247, 1251 (Pa. Cmwlth. 2003)
- In re Tax Claim Bureau of Columbia County 2023 Real Estate Tax Sale, 329 A.3d 811, 815 (Pa. Cmwlth. 2025)
- Williams v. County of Monroe, 303 A.3d 1098, 1101 (Pa. Cmwlth. 2023)
- Clemmer v. Fayette County Tax Claim Bureau, 176 A.3d 417, 420-22 (Pa. Cmwlth. 2017)
- Halpern v. Monroe County Tax Claim Bureau, 558 A.2d 197 (Pa. Cmwlth. 1989)
- Sabbeth v. Tax Claim Bureau of Fulton County, 714 A.2d 514 (Pa. Cmwlth. 1998)
- In re Tax Sale of Real Property Situate in Paint Township, Somerset County, 865 A.2d 1009, 1017 (Pa. Cmwlth. 2005)
- Casaday v. Clearfield County Tax Claim Bureau, 627 A.2d 257, 259 (Pa. Cmwlth. 1993)
- Lerza-Keubler v. Monroe County Tax Claim Bureau, 983 A.2d 1252, 1253 (Pa. Cmwlth. 2009)
- In re 1999 Tax Claim Bureau of Consolidated Returns, 820 A.2d 833, 835 (Pa. Cmwlth. 2003)
- Aldhelm, Inc. v. Schuylkill County Tax Claim Bureau, 879 A.2d 400, 404-05 (Pa. Cmwlth. 2005)
- Weber v. Clearfield County Tax Claim Bureau, No. 635 C.D. 2015 (Pa. Cmwlth. Jan. 7, 2016) (unreported)