

IN RE: LYCOMING COUNTY TAX : IN THE COURT OF COMMON PLEAS OF
CLAIM OBJECTION TO TAX : LYCOMING COUNTY, PENNSYLVANIA
SALE/PETITIONER ANDREW :
R. HARTRANFT : NO. 02-01,730
Parcel No. 31-3270-015603-000 :
Petitioner : 1925(a) OPINION

Date: May 9, 2003

**OPINION IN SUPPORT OF THE ORDER OF MARCH 13, 2003 IN COMPLIANCE
WITH RULE 1925(a) OF THE RULES OF APPELLATE PROCEDURE**

Petitioner Andrew Hartranft has appealed this Court's order of March 13, 2003, which granted Respondent/Intervener Kenneth E. George's Motion for Reconsideration. Hartranft had filed a Petition to Set Aside a Tax Sale on November 4, 2002. In an Opinion and Order dated January 31, 2003, the Court addressed three issues: 1) the disparity between the value of the property and the sale price, 2) the appropriateness of Hartranft returning to the tax sale with a sufficient cash payment before the close of business, but after the sale was complete, and 3) the adequacy of the notice given Hartranft. The Court held that neither the value-price disparity nor the return of Hartranft after the sale with the cash payment was sufficient to upset the tax sale. However, the Court did upset the tax sale at which George bought the property because the original property owner, Hartranft, had not received adequate notice since the certified mail notice was defective for failing to inform him as to the proper payment method necessary to redeem the property.

On February 7, 2003, George filed a Motion for Reconsideration in light of the Court's January 31, 2003 opinion and order. George argued that the Court improperly considered the adequacy of the notices because Hartranft had waived that issue and it was not properly before the Court. The Court agreed with George and issued an opinion on March 13,

2003 granting Georges' petition and withdrawing in part the Court's January 31, 2003 opinion and order. In so ruling this Court, upon further reviewing the transcript of a hearing held on December 24, 2002 where a stipulation of facts was entered into by counsel, concluded that Hartranft had waived his objection to the adequacy of the notices and Hartranft stipulated that one of the notices advised him that no personal checks would be accepted, which in turn undermined the basis for the Court's January 31, 2003 opinion and order.

On April 1, 2003, Hartranft filed a Petition for Rehearing. Hartranft requested an evidentiary hearing to provide testimony regarding the parties' activities and state of mind as would relate to the issue of notice. This Court denied the petition by an order dated April 10, 2003 (filed April 14, 2003). The petition was denied because the validity of the notices was waived as determined by this Court's March 13, 2003 opinion and order.

On April 24, 2003, Hartranft filed a Statement of Matters Complained of on Appeal. It was filed in response to the Pa.R.A.P. 1925(b) order issued by this Court on April 15, 2003. Upon reviewing the Statement of Matters Complained of on Appeal, this Court believes that all the matters raised have been addressed by this Court's Opinions and Orders of January 31, 2003 and March 13, 2003, and order of April 10, 2003.

Accordingly, this Court believes that the Hartranft's appeal should be dismissed and the Court's orders of January 31, 2003 and March 13, 2003 affirmed.

BY THE COURT,

William S. Kieser, Judge

cc: Anthony D. Miele, Esquire
J. Michael Wiley, Esquire
Peter Burchanowski, Esquire
Judges
Christian Kalas, Esquire
Gary L. Weber, Esquire (Lycoming Reporter)