

IN THE COURT OF COMMON PLEAS OF LYCOMING COUNTY, PENNSYLVANIA

IN RE: LYCOMING COUNTY OF LYCOMING :
TAX CLAIM BUREAU :
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 :
JOAN A. REIGHARD and JEFFREY J. MOORE, : CV- 16-0564
 :
 : Petitioners, :
 :
 vs. : CIVIL ACTION
 :
 :
LYCOMING COUNTY TAX CLAIM BUREAU and :
SARATOGA PARTNERS LP, :
 :
 : Respondents. :
 :

OPINION AND ORDER

Before the Court are exceptions/objections to a tax claim bureau’s consolidated return and petition to upset tax sale filed on November 18, 2016 by Petitioners Joan Reighard and Jeffrey Moore. A hearing was held on January 3, 2017. Post-hearing submissions were received by January 6, 2017. The Court makes the following facts and provides the following discussion in support of its ruling.

FINDINGS OF FACT

1. On or before September 14, 2016, petitioners Joan Reighard and her brother Jeffrey Moore owned property in Porter Township, Lycoming County, Pennsylvania, tax parcel No. 49-3850113.20, known as 616 Pine Creek Avenue, Jersey Shore, Pennsylvania.
2. At that time taxes were delinquent in the amount of \$9861.16.
3. The Lycoming Tax Claim Bureau scheduled the property for public sale on September 14, 2016.
4. The sale was properly advertised in the Williamsport Sun Gazette and Lycoming Reporter.
5. No other newspapers of general circulation exist in Lycoming Count and the Court takes judicial notice of same.
6. Property was posted for sale.

7. Joan Reighard received all required notices at 1316 Bardo Ave, Jersey Shore, Pennsylvania.
8. Jeffrey Moore did not live at the Bardo Avenue address but it was his address of record.
9. Mr. Moore failed to notify the tax office of his actual address of 1327 Cemetery Street nor did he have the post office forward his mail to that address.
10. Tax Claim Bureau sent notice of sale to Jeffrey Moore (Exhibit D) to Bardo Avenue address and certified mail receipt was signed for by his daughter and power of attorney Heather Hamilton.
11. Even though Mr. Moore's power of attorney signed for the notice, a follow up letter was sent (Exhibit E) providing an additional notice.
12. A notice of sale (Exhibit F) was sent to Mr. Moore and acknowledged by agent Justin Reighard.
13. Mr. Moore's son Tyler Moore was living on the property and knew about the sale.
14. After the sale, Tyler Moore attempted to pay the taxes.
15. Jeffrey Moore's testimony that he didn't know about the tax sale was not credible.

DISCUSSION

Petitioners' property was sold on September 14, 2016 with adherence to the Real Estate Tax Sale law, 72 P.S. § 5860.101, *et. seq.* The tax claim bureau followed all applicable procedures. Specifically, the tax claim bureau fully complied with the notice requirements mandated by 72 P.S. § 5860.602. These were adequately proven by the testimony of the Thomas Heap, the Director of the Lycoming County Tax Claim Bureau. The Court found Mr. Heap's testimony fully credible.

Where evidence establishes that the Tax Claim Bureau complied with the notice requirements of 72 P.S. § 5860.602, the trial court lacks authority to set aside the sale and vacate

the tax deed to the purchasers. *See, e.g., Pitts v. Del. County Tax Claim Bureau*, 967 A.2d 1047 (Pa. Cmwlth. 2009). Furthermore, "[n]o sale shall be defeated and no title to property sold shall be invalidated because of proof that mail notice as herein required was not received by the owner, provided such notice was given as prescribed by this section. *Pitts*, 967 A.2d at 1053-1054, *citing*, 72 P.S. §5860.602(h).

Accordingly, the Court enters the following Order.

ORDER

AND NOW, this 19th day of **January 2017**, Petitioners exceptions/objections are dismissed and the sale of the subject property to Saratoga Partners LP is affirmed.

BY THE COURT,

January 19, 2017
Date

Richard A. Gray, J.

cc: Benjamin E. Landon, Esq.
David Wilk, Esq.
Saratoga Partners LP, 196 Potters Lane, Port Matilda, PA 16870
Lycoming County Sheriff