

# **Bond Case Briefs**

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## **TAX - PENNSYLVANIA**

### **In re Upset Sale, Tax Claim Bureau of Tioga County, Control No. 012488**

**Supreme Court of Pennsylvania - January 21, 2026 - A.3d - 2026 WL 168395**

Property owner filed objections to upset tax sale of his residential property by county tax claim bureau, alleging that he lacked notice of sale and that sale price was grossly inadequate. Successful bidder intervened.

The Court of Common Pleas denied objections. Property owner appealed. The Commonwealth Court affirmed. Property owner filed petition for allowance of appeal, which was granted.

The Supreme Court held that:

- Evidence supported trial court's determination that bureau satisfied requirements of Real Estate Tax Sale Law (RETSL), including posting of property and personal service to property owner, and
- Absent irregularity or illegality in sale proceedings that is tied to allegedly inadequate sale price, RETSL does not permit landowner to seek equitable relief based on sale price.