
TAX - PENNSYLVANIA

City of Philadelphia v. Auguste

Commonwealth Court of Pennsylvania - April 29, 2016 - A.3d - 2016 WL 1718844

Property owner moved to set aside sheriff's sale after property was sold for nonpayment of real estate taxes.

The Court of Common Pleas set aside sale. City and assignee of tax sale purchaser appealed.

The Commonwealth Court held that city's service on owner of petition and rule to show cause why property should not be sold for nonpayment of real estate taxes was sufficient to meet requirements of Municipal Claims and Tax Liens Act.

City's service on property owner of petition and rule to show cause why property should not be sold for nonpayment of real estate taxes was sufficient to meet requirements of Municipal Claims and Tax Liens Act, despite argument that other addresses existed at which property's mortgagee could have been served, where city sent petition and rule via certified mail to owner, return receipt requested and by first class mail with prepaid postage, at mailing address listed on city's tax information certificate, service was also made in same manner on mortgagee at its registered agent for service of process, city filed affidavit of service, and petition and rule were posted on property.

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