IN THE COMMONWEALTH COURT OF PENNSYLVANIA

Charles R. Ebersole, Appellant	:	
v.	:	No. 2002 C.D. 2009
Blair County Tax Claim Bureau and Christian Anslinger and Max C. Anslinger	:	Submitted: June 21, 2010

BEFORE: HONORABLE BONNIE BRIGANCE LEADBETTER, President Judge
HONORABLE MARY HANNAH LEAVITT, Judge
HONORABLE JAMES R. KELLEY, Senior Judge

OPINION NOT REPORTED

MEMORANDUM OPINION
BY SENIOR JUDGE KELLEY FILED: July 9, 2010

Charles R. Ebersole (Landowner) appeals the order of the Court of Common Pleas of Blair County (trial court) denying his Motion for Post-Trial Relief from the prior trial court order denying his Petition to Open/Strike and Objections/Exceptions to Tax Sale relating to the tax sale of three parcels of his property that took place on September 19, 2007. We reverse.

Landowner is the owner of three undeveloped parcels of realty located in Blair County: (1) a parcel totaling approximately two acres that was assigned Tax Map No. 1000-17-2-2 by the Blair County[1] Tax Assessment Office (Tax

[1] Blair County is a Fifth Class County. See 119 The Pennsylvania Manual 6 – 16 (2009).

Office)[2]; (2) a parcel totaling approximately forty-nine acres that was assigned Tax Map No. 1000-17-2D by the Tax Office; and (3) a parcel totaling approximately nine and six-tenths acres that was assigned Tax Map No. 1000-18-4-3 by the Tax Office.

Landowner failed to pay the taxes due on the parcels in 2005. As a result, Xspand[3] initiated proceedings to sell all of the properties at upset sale pursuant to the provisions of the Real Estate Tax Sale Law (Law),[4] and notices of the sales were sent to Landowner under the Law.[5,6] Pursuant to Section 602(e)(3)

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[2] Section 201 of the Fourth to Eighth Class and Selective County Assessment Law, Act of May 21, 1943, P.L. 571, as amended, 72 P.S. § 5453.201, provides, in pertinent part:

> The following subjects and property shall as hereinafter provided be valued and assessed and subject to taxation for all county, borough, town, township, school (except in cities) … purposes, at the annual rate,
>
> (a) All real estate to wit: … lands, lots of ground and ground rents … and all other real estate not exempt by law from taxation….

[3] The Blair County Tax Claim Bureau (Bureau) had contracted with Xspand to operate the Bureau on behalf of Blair County. See Reproduced Record (RR) at 42a.

[4] Act of July 7, 1947, P.L. 1368, as amended, 72 P.S. §§ 5860.101 – 5860.803.

[5] Section 602 of the Law provides, in pertinent part:

> (a) At least thirty (30) days prior to any scheduled sale the bureau shall give notice thereof, not less than once in two (2) newspapers of general circulation in the county, if so many are published therein, and once in the legal journal, if any, designated by the court for the publication of legal notices. Such notice shall set forth (1) the purposes of such sale, (2) the time of such sale, (3) the place of such sale, (4) the terms of the sale including the approximate upset price, (5) the descriptions of the properties to be sold as stated in the claims entered and the name of the owner.
>
> * * *
>
> (e) In addition to such publications, similar notice of the sale

(Continued....)

of the Law, on July 17, 2007, a representative of the Tax Office, Ann Kociola, posted notice on a tree on each of the parcels. See RR at 253a, 279a, 295a.

On September 19, 2007, the parcels identified as Tax Map Nos. 1000-17-2D and 1000-18-4-3 were purchased by Christian Anslinger and the parcel identified as Tax Map No. 1000-17-2-2 was purchased by Max C. Anslinger. On March 25, 2008, Landowner filed his Petition to Open/Strike and Objections/Exceptions to Tax Sale relating to the tax sale of the three parcels. Hearings were conducted on the petition on May 30, 2008 and January 8, 2009.

On March 31, 2009, the trial court issued an order denying Landowner's Petition to Open/Strike and Objections/Exceptions to Tax Sale.[7] On April 9, 2009, Landowner filed a Motion for Post-Trial Relief. On May 5, 2009,

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> shall also be given by the bureau as follows:
>
> (1) At least thirty (30) days before the date of the sale, by United States certified mail, restricted delivery, return receipt requested, postage prepaid, to each owner identified by this act.
>
> (2) If return receipt is not received from each owner pursuant to the provisions of clause (1), then, at least ten (10) days before the date of the sale, similar notice of the sale shall be given to each owner who failed to acknowledge by United States first class mail, proof of mailing, at his last known post office address….
>
> (3) Each property scheduled for sale shall be posted at least ten (10) days prior to the sale.

72 P.S. § 5860.602(a), (e).

[6] On September 18, 2006, Landowners' wife submitted to Xspand payments sufficient to satisfy the taxes due on the parcels. However, Xspand refunded the payments to Landowner because they did not reference the parcels which were subject to the upset sale.

[7] In the opinion filed in support of its order, the trial court rejected Landowner's claims that the posting of the parcels did not comply with the relevant provisions of Section 602(e)(3) of the Law, and that the tax sale should be set aside because Xspand refused to accept the payments covering the taxes due that were submitted by Landowner's wife on September 18, 2006. Trial Court Opinion at 2-4.

the trial court issued an order denying Landowner's motion, relying upon its prior order and opinion of March 31, 2009. Landowner then filed the instant appeal from the trial court's order denying his Motion for Post-Trial Relief.[8,9]

In this appeal, Landowner claims[10]: (1) the trial court erred in determining that the posting of the realty complied with the provisions of Section 602(e)(3) of the Law; and (2) the trial court erred in determining that the tax sale should not be set aside because Xspand refused to accept the payments covering the taxes due that were submitted by Landowner's wife on September 18, 2006.

Landowner first claims that the trial court erred in determining that the posting of the three parcels of property complied with the provisions of Section 602(e)(3) of the Law. We agree.

It is well settled that a valid tax sale requires strict compliance with all three of the notice provisions of Section 602(a), (e)(1), and (e)(3) of the Law, and that the sale is void if any of the three forms of notice are defective. In re Upset Sale Tax Claim Bureau McKean County on September 10, 2007 (Miller), 965 A.2d 1244 (Pa. Cmwlth.), petition for allowance of appeal denied, 602 Pa. 682, 981 A.2d 221 (2009). Strict compliance is necessary to guard against any deprivation of property without due process of law. Id.; Ban v. Tax Claim Bureau of

[8] The instant appeal of the trial court's order denying Landowner's Motion for Post-Trial Relief is proper. Appeal of Borough of Churchill, 525 Pa. 80, 575 A.2d 550 (1990); In re PP&L, Inc., 838 A.2d 1 (Pa. Cmwlth. 2003); In re Upset Price Tax Sale for Springfield Township, 700 A.2d 607 (Pa. Cmwlth. 1997).

[9] This Court's scope of review in tax sale cases is limited to determining whether the trial court abused its discretion, rendered a decision unsupported by the evidence, or clearly erred as a matter of law. Hunter v. Washington County Tax Bureau, 729 A.2d 142 (Pa. Cmwlth. 1999).

[10] In the interest of clarity, we consolidate the claims raised by Landowner in this appeal.

Washington County, 698 A.2d 1386 (Pa. Cmwlth. 1997); In re Upset Price Tax Sale of September 10, 1990 (Sortino), 606 A.2d 1255 (Pa. Cmwlth. 1992).

In determining whether a property is properly posted, a court "[m]ust consider not only whether the posting is sufficient to notify the owner of the pending sale, but provides sufficient notice to the public so that any interested parties will have an opportunity to participate in the auction process." Ban, 698 A.2d at 1388. By notifying the public at large of the sale, the taxing authority has the greatest opportunity to recover lost tax revenues. O'Brien v. Lackawanna County Tax Claim Bureau, 889 A.2d 127 (Pa. Cmwlth. 2005). As a result, a court may set aside a tax sale where the property is not properly posted under Section 602(e)(3), even though the property owner possesses actual knowledge of the tax sale, because a defect in posting prevents adequate notice to the public. Ban.

Section 602(e)(3) does not provide a specific method of posting, merely stating that "[e]ach property scheduled for sale shall be posted at lease ten (10) days prior to the sale." 72 P.S. § 5860.602(e)(3). Although a presumption of the regularity of the posting exists until the contrary appears, a property owner may create a contrary appearance and overcome this presumption by filing exceptions to the tax sale on the basis that the Law's notice provisions were not strictly followed. Miller; Sortino. The burden then shifts to the Bureau or to the purchaser to show that the Bureau strictly complied with the notice provisions of the Law. Miller; Sortino. "[T]he case law clearly establishes that the posting must be done in a manner reasonably calculated to provide notice to the public. The courts have required that the posting be conspicuous." O'Brien, 889 A.2d at 128. "'Conspicuous' means posting such that it will be seen by the property owner and the public generally. *In re Sale of Real Estate by Montgomery County Tax Claim*

Bureau, 836 A.2d 1037 (Pa. Cmwlth. 2003)." Wiles v. Washington County Tax Claim Bureau, 972 A.2d 24, 28 (Pa. Cmwlth. 2009).

With respect to the posting of the property in the instant matter, the trial court stated the following, in pertinent part:

> In the matter before this Court, [Landowner] asserts that the properties which were sold at the upset tax sale were not properly posted and therefore the sale should be set aside. [Landowner] looks to the testimony of Ann Kociola, a representative from the Bureau, where she could not recall the exact manner in which the property was posted. [Landowner] also looks to his witnesses, Deborah Aungst, Dennis Aungst, and Susan Mock, all neighbors of [Landowner], who testified that they did not see notice posted on the premises.
>
> The facts of this case are similar to the facts in *In re Tax Sale of 2003 Upset*[*(Gerholt)*, 860 A.2d 1184 (Pa. Cmwlth. 2004). In that case, t]he Commonwealth Court found that even though the Bureau's representative could not remember how he posted the property, the Bureau's business records met the Bureau's burden of proving proper notice was made. [*Id.*] at 1189. In the present case, Ms. Kociola may not have remembered how she posted [Landowner]'s property. However, the Bureau introduced into evidence the business records as follows: [Bureau] Exhibit 7 indicates that notice of the sale of tax parcel 1000-17-2-2 was posted on a tree on the premises on 7/17/07 at 12:31 pm; [Bureau] Exhibit 17 indicates that the notice of the sale of tax parcel 1000-17-2D was posted on a tree on the premises on 7/17/07 at 12:37 pm; and [Bureau] Exhibit 25 indicates that notice of the sale of tax parcel 1000-18-4-3 was posted on a tree on the premises on 7/17/07 at 12:44 pm. These business records are sufficient to meet the Bureau's burden of proof that notice of the September 19, 2007 upset tax sale was procured.

Trial Court Opinion at 3-4.

Based on the foregoing, it is clear that the trial court erred in concluding that the Bureau had sustained its burden of proof with respect to the posting requirements of Section 602(e)(3) of the Law. That portion of the Ms. Kociola's testimony that was found credible by the trial court[11] merely demonstrates that she could not independently recall how the parcels of property had been posted, and that she relied upon the Bureau exhibits in testifying regarding the manner by which the parcels had been posted. See RR at 152a-153a, 165a-167a, 169a-170a, 171a.[12] In addition, the Bureau exhibits that were relied

[11] It must be noted that, in matters involving a tax sale, the trial court is the ultimate finder of fact. Smith v. Tax Claim Bureau of Pike County, 834 A.2d 1247 (Pa. Cmwlth. 2003). As fact-finder, it is within the trial court's exclusive province to weigh conflicting evidence, to make credibility determinations, and to make specific factual findings based upon those assessments. Id.

[12] More specifically, Ms. Kociola testified, in pertinent part, as follows:

> BY THE COURT: Miss Kociola, is your memory of where you posted it independent of the form that you're looking at?
>
> A No. Actually we post quite a few properties, so this would be something that would recollect my memory.
>
> BY THE COURT: But what I'm asking is if you didn't have that form, would you have remembered you posted – you're allowed to use the form. I'm just trying … it helps me in establishing some things that I want to determine in my own mind. Looking at the form, does that help you remember where you posted it or are you relying entirely on what's on that form?
>
> A I would say based on how many we do, we would rely on the form to tell us, because if I didn't have the form, then I may not be able to tell you exactly where it was posted.
>
> * * *
>
> Q [1000-17-2-2].
>
> A Okay. [1000-17-2-2]?
>
> Q Right. Do you have a present recollection of the location of that property, not from any papers but present recollection in your

(Continued....)

mind?

A No.

Q So you don't really recall how may poles or how many trees may be located on that particular property, is that fair?

A Probably this or any other property in Blair County. It's hard to remember every single parcel.

Q I understand that. So, your answer is for this one you don't really remember that?

A I know the general area of it. But, to ask me how many poles or trees are on one single property is a pretty wide question.

Q Well, do you remember that particular parcel? I thought you said that you did not.

A To the best of my recollection, I can tell you from using this paper. By memory – You're asking me to go back to July 6 of '06 and July 17 of '07.

Q Right. And you're saying you cannot just with your memory.

A Because of the multitude of properties that we do, we cannot remember each and every property.

Q I understand that.

A Okay. So I think I've answered that question to the best of my ability.

Q Okay. Do you recall whether or not there is a pole on Parcel [1000-17-2-2]?

A I would say yes, and I marked it as such.

Q Do you recall that, or are you going off the document you have in front of you?

A I'm going off the document I have in front of me….

Q And would it be a fair statement that you don't have a recollection of the particular tree anymore than you have a present recollection of the particular pole?

A No.

* * *

(Continued....)

upon by Ms. Kociola and the trial court merely indicate that notice of the tax sale was posted on a tree on each of the parcels at various times on July 17, 2007. See RR at 253a, 279a, 295a. Moreover, the testimony of Landowner's neighbors cited by the trial court demonstrates that the Bureau's postings on Landowner's parcels were not conspicuous. RR at 179a-181a[13], 200a-201a, 202a, 203a, 213a[14], 214a-

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> Q Again, I would ask do you have any present recollection of the posting that you made on [Bureau Exhibit] 13 or are you going entirely by the document?
>
> A I'm going by the document.
>
> Q And the same would be for [Bureau Exhibit] 17?
>
> A Yes.
>
> * * *
>
> Q The third parcel, [1000-18-4-3, Bureau Exhibit] 22, was the Notice of Return and Claim.
>
> A Okay.
>
> Q Is it fair that you have no present recollection of posting that and you're going entirely by your document, the same as the other two?
>
> A Yes. That was in '06.
>
> Q Okay. And that would be also true of [Bureau Exhibit] 25, Notice of Public Sale?
>
> A Correct.

[13] More specifically, Debra Aungst testified, in pertinent part, as follows:

> Q On or about July 17, 2007, on or after 12:44 p.m. did you see any signs posted on a tree?
>
> A Absolutely not.
>
> Q Would you have been on the property the number of times that you discussed previously on or about that date?
>
> A Assuredly.
>
> Q You say you were working on the Sproul Tavern building?
>
> A Correct.

(Continued....)

Q Where is that located in approximation to this property?

A Directly across the road from it, part in, part of it.

Q So, within easy walking distance?

A Oh, heavens yes. My grandson and I went over there just about every day to either shoot his slingshot or to ride his bike.

Q And at any time on or after July 6, 2006, did you see any posting on either a pole or a tree?

A No.

Q And what would the date be approximately when you would have ceased going on the property multiple times per day?

A January 31, 2008.

Q And what was the significance of that date?

A We moved out of there.

Q So you moved away from that location?

A Yes.

Q What was the address of the location that you were at at the time?

A It was RD Box … and I don't recall it anymore.

Q Okay. Were you living at the Sproul Tavern or just working there?

A Living and working there.

Q Okay. So, you were living there and working there right across the street form this property?

A Exactly.

Q Had you seen any postings would you have advised [Landowner]?

A Definitely.

[14] More specifically, Denny Aungst testified, in pertinent part, as follows:

Q Was it your wife who was just testifying before you?

A Yeah.

Q She testified that you and she were working on the Sproul Tavern building, is that correct?

(Continued....)

A Yes, that's correct.

Q And were you being paid by [Landowner]?

A I was being paid – I don't know the money part. I was just working. They took care of that.

Q Were you aware that the property across the road was to be used as a parking lot for this property?

A Yes, sir.

Q Was that parking lot essential for the use of the property?

A Yeah.

Q Did you have occasion to go there in July of 2006 and July of 2007?

A I imagine I did because I was there just about every day because I got my coffee in the morning and I took a walk, and I walked the property and could see what them guys was dumping down there. I wanted to make sure they was [sic] dumping the right stuff, you know, they wasn't [sic] dumping logs and stuff that would rot up later.

* * *

Q Okay. Did you see any signs posted on either a pole or a tree on the property in either July of 2006 or July of 2007?

A Lots of yard sale signs. That's the only signs I ever seen [sic].

Q Where were the yard sale signs located?

A Trees, telephone poles and on old boxes along the road, you know, stones, everything. I mean, they was [sic] always up there. There was [sic] always yard sale signs.

Q So, you saw them but you didn't see any postings from the County?

A No.

* * *

Q Are you sure that you didn't see any similar signs on this property that was to be the parking lot?

A I didn't see it on that property. Now, when I first got there – When I first started to go to the tavern, they posted the tavern

(Continued....)

216a, 220a-221a, 222a.[15] There is absolutely no evidence in the record of this case that is cited by the trial court which demonstrates that the postings in this case were

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> and I you know … when I was there, and it was the same lady that sat up here, you know. I seen [sic] her posting the tavern the one year I was there, but that was, you know, before, and I took it out to [Landowner].
>
> Q Why did you take it to [Landowner]?
>
> A Because that's who owns the property, and I wanted to make sure he seen [sic] it.
>
> Q Would you have done it similarly if you would have seen the signs?
>
> A Oh, yeah, definitely.
>
> * * *
>
> Q Had there been postings, these tax postings, on the poles on this property, do you believe that you would have seen them?
>
> A Oh, yeah.
>
> * * *
>
> Q What if there had been a tax posting on a tree somewhere in that property, would you have seen that?
>
> A Yeah.

[15] In particular, Susan Mock testified, in pertinent part, as follows:

> Q Are you familiar with the 9.6-acre parcel that was testified to by the Aungsts?
>
> A Yes, I'm familiar with it.
>
> Q Are you familiar with the 49-acre parcel across from [Landowner's] home?
>
> A Oh, exceedingly.
>
> Q The property you're not familiar with, is that the two-acre parcel?
>
> A No. I'm familiar with the two-acre plot and the 49-acre, but I know about the other one. It's across from the Sproul Tavern. I have driven up and down the roads on both sides of it. You know, with [Landowner] sometimes, with Debbie, with

(Continued....)

Denny.

Q Okay. How are you familiar with the 49-acre parcel?

A. I grew up there.

Q In July of 2006 and July of 2007 would you have occasion to have been on the 49-acre parcel?

A Of course, it's raspberry-picking season.

Q And were you?

A Oh, yes.

Q How often were you in July of 2006 would you say on that property?

A I would say for sure before July 4, July 4 and probably if not every day after that, every other day, because a lot of times I'd wait until my daughter got home from work and we'd go over.

Q Did you see any tax notice signs on the property?

A Absolutely not, and that would be something that I would notice.

Q Why?

A Because I'm very familiar with the property and anything foreign on it would stand out like a sore thumb such as a yard sale sign, which I would be interested in yard sale signs anyhow, but, yes.

Q Was this property from your family?

A Yes.

Q So you were familiar with it before it actually became [Landowner's]?

A Correct.

Q In July of 2007 would you likewise have been on the property?

A Of course, it's black raspberry-picking season. There's no better raspberry than those.

Q Would the frequency of your being on the 49-acre property be approximately the same in July of 2007 as it was in July of 2006?

(Continued....)

A That is correct.

Q Once again, did you see any signs in 2007?

A No, plus I come from then on through so I make sure that I don't miss the blackberry season.

* * *

Q When you first enter the property the vehicular way, are there any poles or obvious trees in that area?

A There's [sic] some trees that went up along my cousin Danny's place. Those are obvious. There's [sic] trees in front of his place, and then off to the side there's some trees, yeah. I'm well-acquainted with all of that.

Q Would you have seen those when you entered the property?

A Oh, most certainly. I probably say that as much as I've come in and out of that driveway, you can't help but face when you come out of his driveway, right there.

Q Are there any signs there?

A No.

Q At any time in July of 2006/2007 did you see any postings?

A No.

Q Had you seen any, would you have advised your brother?

A Oh, of course. I could say that for myself, but I can't say it for anybody else that lives around the area.

Q And you're saying in July of 2006 and July of 2007 you would have been there almost every other day?

A Yes.

Q The other property, the two-acre property, you're saying you're familiar with it?

A Yes, up by the hickory tree.

Q How are you familiar with it?

A Because you can run down Old Route 220 and run right by it and I'd walk it, many a time. It used to be a field for corn, hay, whatever.

Q In July of 2006 and July of 2007, did you have occasion to

(Continued....)

conspicuous, or that they were done in a manner likely to inform the taxpayer and other interested buyers of the intended sales.

Moreover, the trial court's reliance upon Gerholt, for the proposition that the mere admission of the Bureau's exhibits satisfied the Bureau's burden of proof of satisfying the requirements of Section 602(e)(3) of the Law, is misplaced. In Gerholt, the landowner argued that the bureau did not meet its burden of proof regarding the posting of his property because his testimony established that the notice had been posted on a neighboring property across the road from his property that was subject to the upset sale. The landowner asserted that because the bureau's witness did not have direct knowledge about the posting, and because the bureau's exhibits indicated that the notice was posted to a "pole by driveway",

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> go to that property?
>
> A Some but not as much as the other one because there's not as many berries over there, but I would walk along the edge because the road there, that new 220, now I've been up there quite a bit, but I've been on, you know, that side. Okay….
>
> * * *
>
> Q How often would you say that you were at that property in July of 2006 and July of 2007?
>
> A Probably once a week.
>
> Q Why were you there?
>
> A Because we were interested in the spring and walking out seeing where he was putting his road.
>
> Q Seeing what?
>
> A Where he was building a road.
>
> Q Who was?
>
> A [Landowner] was. It's hard to do that.
>
> Q And you didn't see any signs on that property?
>
> A No.

"gate" and "across drive", the bureau did not meet the posting requirements of Section 602(e)(3) of the Law.

In rejecting the landowner's allegation in this regard, this Court stated the following, in pertinent part:

> In this case, there was no house on the Property, making the posting more of a challenge. Thus, the Tax Claim Bureau chose to post the notice near the mailbox for the Property, according to Gerholt's testimony, or on a "pole by driveway", "gate" "across drive", according to the records of the Tax Claim Bureau. R.R. 47a. Under either factual scenario, the notice was posted in a manner where it was likely to be seen, notifying both Gerholt and the general public. [Gerholt also provided testimony that the posting was public and conspicuous. When asked why the notice caught his daughter's attention, he stated, "[b]ecause it's right on the berm of the road." R.R. 27a.] Given those facts, the posting was reasonable.
>
> Further, we disagree that the Tax Claim Bureau did not satisfy its evidentiary burden. Its business records, which were admitted as probative evidence, indicated that the notice was posted on a pole in the driveway of the Property. This posting even complies with Gerholt's view of what Section 602 of the Law requires, *i.e.*, that the notice must be posted on the property itself. It may be that the Tax Claim Bureau's notice was moved to the tree next to the Property's mailbox or that a second notice was posted there. Even if we agreed with Gerholt that the description in the business records was not sufficiently detailed to prove that a posting was accomplished, Gerholt's testimony was very detailed. [Gerholt testified that his daughter found the notice on a tree, "[d]irectly across from by driveway on the opposite side of my mailbox, on the neighbor's property, taped." R.R. 25a….] The trial court could have relied upon Gerholt's testimony alone to find that the Tax Claim Bureau satisfied the statutory requirements inasmuch as the notice posted near the Property's mailbox was likely to, and did, inform him and the public of the pending sale.

Gerholt, 860 A.2d at 1189 (footnote omitted). In short, this Court concluded:

> [T]he evidence is unequivocal that the Tax Claim Bureau undertook to satisfy all three aspects of notice: direct notice by certified mail, newspaper publication and posting. Gerholt had several days to act but … chose a dilatory course of conduct. Thus, assuming that posting a notice across the street from the Property in a place where it is likely to be seen did not comply with Section 602(e), that requirement has been waived because Gerholt received actual notice from the posting.

Id. at 1191.

In contrast, in the instant case, the testimony found credible by the trial court merely demonstrates that the Bureau posted the required notice on a tree on each of Landowner's parcels of property. Contrary to Gerholt, there is absolutely no evidence cited by the trial court which demonstrates that the Bureau's postings of Landowner's properties were conspicuous, or that they were done in a manner likely to inform the taxpayer and other interested buyers of the intended sales. In short, the evidence cited by the trial court does not support its determination that the Bureau met the posting requirements of Section 602(e)(3) of the Law.[16,17] As a result, it is clear that the trial court erred in denying

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[16] See, e.g., Consolidated Return by McKean County Tax Claim Bureau of 9/12/2000 (Howard), 820 A.2d 900 (Pa. Cmwlth. 2003) (The bureau failed to meet its burden of proving strict compliance with the posting requirements of Section 602(e)(3) of the Law where its witness established that he posted the notice on a telephone pole on the landowner's property, but he had no recollection of how he attached the notice so that the trial court had no way to conclude that the notice had been "reasonably secured".).

[17] See also Ban, 698 A.2d at 1389 ("While the choice to place the posting on a door which the Tax Bureau believed to be frequented by the occupant was well intentioned and probably the most likely location to notify the occupant of the impending sale, the statute requires that notice be posted so that it can be seen by the public as well as the occupant. Whereas the posting in this case was not conspicuous, did not attract attention, and was not

(Continued....)

Landowner's Motion for Post-Trial Relief, and his Petition to Open/Strike and Objections/Exceptions to the tax sale of his parcels of property that took place on September 19, 2007.[18]

Accordingly, the order of the trial court is reversed.

JAMES R. KELLEY, Senior Judge

placed there for all to see, we find that the trial court's decision that the posting was reasonable and likely to ensure notice was not supported by substantial evidence.").

[18] In light of our disposition of this claim, we will not reach Landowner's second allegation of error raised in this appeal.

IN THE COMMONWEALTH COURT OF PENNSYLVANIA

Charles R. Ebersole, Appellant	:	
v.	:	No. 2002 C.D. 2009
Blair County Tax Claim Bureau and Christian Anslinger and Max C. Anslinger	:	

O R D E R

AND NOW, this 9th day of July, 2010, the order of the Court of Common Pleas of Blair County, dated May 5, 2009 at No. 2007 GN 5001, is REVERSED.

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JAMES R. KELLEY, Senior Judge