IN THE COURT OF COMMON PLEAS OF CARBON COUNTY, PENNSYLVANIA
CIVIL DIVISION

AXCELLENT GROUP, INC., Plaintiff/Petitioner	:	
vs.	:	**No. 25-CV-2390**
CARBON COUNTY TAX CLAIM BUREAU, Defendant/Respondent	:	
and	:	
CHRISTIAN FEHRENBACHER[1], Intervenor	:	

Sean Logsdon, Esquire	Counsel for Plaintiff
Robert Frycklund, Esquire	Counsel for Carbon County Tax Claim Bureau
Chad Defelice, Esquire	Counsel for Christian Fehrenbacher

MEMORANDUM OPINION

Matika, J. – April 17, 2026

Before the Court is a Petition to Set Aside a Tax Sale of real estate located at 44 Hickory Road, Albrightsville, Pennsylvania 18624 carrying a tax parcel number of 33A-21-E61. The relief sought in that petition includes: 1)setting aside the September 17, 2025 sale as it relates to the subject property; 2)striking any deed issued to the purchaser of the property at that sale; thereby restoring title to the Petitioner; 3) directing that any monies paid by the purchaser be refunded; and 4) re-

[1] The caption has been modified by the Court to remove "John Doe, Tax Sale Purchaser" as an original named defendant as this entity has been given intervenor status and is now a party

instating the property to the pre-sale status on the County tax rolls. For the reasons stated herein, this Court denies all relief requested.

FACTUAL AND PROCEDURAL BACKGROUND

Axcellent Group, Inc. (hereinafter "Axcellent") purchased the property located at 44 Hickory Road, Albrightsville, PA 18624 (hereinafter "44 Hickory Road") on April 17, 2023, as referenced in Deed Book 2785 Page No. 711. As noted on that deed, the address of the grantee, Axcellent, at the time of that purchase was listed as 19 Buttonwood Drive, Dix Hills, New York 11746 (hereinafter "19 Buttonwood Drive")(Exhibit P1). Listed on the settlement sheet for the sale was an address for Axcellent of 510 Heron Drive, Swedeboro, New Jersey 08085 (hereinafter "510 Heron Drive") (Exhibit P2). Sam Singh (hereinafter "Singh") is the son of Inderjit Kaur, President of Axcellent. He is also the person responsible for property management.[2]

On or about February 1, 2024, the Carbon County Tax Claim Bureau (hereinafter "the Bureau") sent a notice to Axcellent to notice it that the 2023 real estate school district taxes were delinquent. This "reminder" as it was called was mailed to "19

[2] Singh testified that he is in charge of managing tenants, renting properties owned by Axcellent, which is in the business of buying, fixing, flipping, and renting houses, and the overall administration of the office work at Axcellent.

Buttonwood Drive, Dix Hills, New York 11746-4802.[3] This notice was not required under the Pennsylvania Real Estate Tax Sale Law, 72 P.S. §5860.601 et seq. (hereinafter "RETSL"). Page 2 of that exhibit evidences that the certified mail was received and signed for by someone on May 6, 2024. A further reminder notice was mailed on November 4, 2024 to Axcellent at the 19 Buttonwood Drive address (Exhibit R3). Again, this was not required under the RETSL. Neither reminder notice was returned to the Bureau as undeliverable. A third reminder notice (Exhibit R4) was sent on February 3, 2025 again to Axcellent at 19 Buttonwood Drive again it was not returned to the Bureau (Exhibit R4). Then on April 1, 2025, the Bureau sent a notice of return and claim for delinquent 2024 real estate taxes, by certified mail, to Axcellent at 19 Buttonwood Drive (Exhibit R5). Page 2 of this Exhibit shows that the certified mail was signed for and received at that address on April 7, 2025.

On May 1, 2025, a notice of public sale for unpaid 2023 real estate taxes was sent to Axcellent at both the 19 Buttonwood Drive address as well as the subject property address of 44 Hickory Road (Exhibits R6 and R7 respectively). The notice of public sale (Exhibit 6) was sent to Axcellent at 19 Buttonwood Drive by restricted delivery. As of July 10, 2025, the date of the electronic certified mail tracking report, (page 2 of Exhibit R6),

[3] According to the Bureau this address is received by it when the lien was sent to the Bureau. They then check that address against the address in the records of the Tax Assessment Office.

the Bureau noted that they had neither a signature showing this mailing being received at the target address of 19 Buttonwood Drive, nor evidence that it has been returned to the Bureau. As to the notice of public sale sent to the subject property address of 44 Hickory Road (Exhibit R5), that mailing was returned by the U.S.P.S. with a notation of "Return to Sender, No Mail Receptable, Unable to Forward." This mail was returned to and received by the Bureau on May 8, 2025.[4]

As a result of not receiving any information as to the deliverability of the notice of public sale sent on July 9, 2025 to the 19 Buttonwood Drive address, the Bureau sent another notice of public sale to Axcellent at this same address (Exhibit R8). Page 2 of this exhibit shows a copy of the green receipt card from that mailing with a signature on it that was sent "certified mail, restricted delivery" dated July 12, 2025. All of the notices of public sale sent by the Bureau, whether returned, unaccounted for or signed for, referenced the fact that 44 Hickory Road, Lake Harmony, Pennsylvania was going to be offered for sale at the

[4] As explained by Renee Roberts, Executive Director of the Bureau (hereinafter "Roberts") this notice was not sent to 52 W. Landis Avenue, Vineland, New Jersey at the time notices were sent to the other addresses as the Bureau did not possess this address until August 1, 2025. Further, Roberts testified that she did not send the notice of sale to the Vineland address by certified mail because, the notices of sale (Exhibit R8) was signed for by someone at the Dix Hills address. Notwithstanding, subsequent certified mail sent to the Vineland, New Jersey address on September 22, 2025 (Exhibit R14) noticing Axcellent that its property was sold on September 27, 2025 was returned to the Bureau with the U.S.P.S. notification of "Returned to Sender, Attempted – Not Known, Unable to Forward."

Bureau’s Upset Sale slated for September 17, 2025 at 10:00 A.M. at 44 Susquehanna Street, Jim Thorpe, Pennsylvania.

According to the records possessed by the Bureau (Exhibit R9) and the testimony of Logan Kimbrell, notice of the sale was posted on the subject property on July 17, 2025.[5] By stipulation, the parties agreed that the sale of this property was properly published in the Times-News and Carbon County Law Journal as required by RETSL.

On or about August 1, 2025, Roberts placed a note in the file for the Axcellent property indicating that after a conversation with the tax collector she obtained a new address for Axcellent as: c/o Inerjit Kaur, 52 W. Landis Avenue, Vineland, New Jersey 08360” (Exhibit R10).[6]

On or about August 25, 2025, the Bureau sent, by first class mail, a further notice of public sale to Axcellent at the following addresses: 19 Buttonwood Drive, 44 Hickory Road, and 52 W. Landis Avenue, Vineland, New Jersey (hereinafter “52 W. Landis Avenue”). Only the notice sent to the subject property (44 Hickory Road) was returned to the Bureau (Exhibit R11).

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[5] Logan Kimbrell is the individual employed by Palmetto Posting, Inc., the company contracted by the Bureau to post properties in this upset sale, Kimbrell testified that he personally posted the notice of sale “on a pillar at the front door.” Attached to exhibit R9 is a photo that Kimbrell took of the notice on the pillar in question, however the door located there may be the side door. The road referenced is Hickory Road.

[6] Roberts testified that she considered this an “additional address”, presumably for purposes of sending notices to the property owner.

On September 17, 2025, the subject parcel was exposed for sale for delinquent 2023 school district taxes and all 2024 taxes and it was purchased by the intervenor, Christina Fehrenbacher (hereinafter "Fehrenbacher"). Fehrenbacher paid $196,000.00 for this property (Exhibit R13). Thereafter on September 22, 2025, notice of the actual sale was sent to Axcellent c/o Inerjit Kaur at 52 W. Landis Avenue by certified mail, restricted delivery. This mailing was returned by the U.S.P.S. with a notation reading "Return to Sender, Attempted – Not Known, Unable to Forward (Exhibit R14). The same notice of actual sale was also sent to Axcellent on September 22, 2025 and addressed to the 19 Buttonwood Drive address (Exhibit R15). This mailing was received and signed for at this address on September 27, 2025 as evidenced by pages 2 and 3 of Exhibit R15.

Singh testified for Axcellent. As the property manager and the person in charge of operations of Axcellent he is familiar with the day to day activities of Axcellent. He explained that he received a "certificate of occupancy" for 44 Hickory Road that was sent to "510 Heron Drive, Swedesboro, New Jersey 08085." This address, he explained was "<u>one</u> of our office locations." (Exhibit P9(A)). Singh further presented a copy of the settlement sheet from the purchase of 44 Hickory Road which also provides the Swedesboro address thereon for Axcellent. Singh claimed that at settlement held on April 26, 2023, all 2023 taxes were paid.[7] He further testified that he had no reason, <u>at that time</u>, to believe that the taxes which lead to the sale of the real estate at the upset sale on September 27, 2025 were delinquent. Singh also presented Exhibit P2 (B), a tax certification sheet that shows the status of the taxes that he received at settlement on April 26, 2023.[8] Exhibit P4(A) indicates that the 2025 Jim Thorpe School District taxes were paid of August 13, 2025. The bill denotes an address for Axcellent c/o Inerjit Kaur at 52 W. Landis Avenue, Vineland, New Jersey. Additionally, Exhibit P4(B) indicates that the 2025 Carbon County and Kidder Township Real Estate taxes were paid on or about October 2, 2025. Interestingly, these tax bills have an address for Axcellent of 19 Buttonwood Drive, Dix Hills, New York. Singh also indicated that 19 Buttonwood Drive is his mother Inerjit Kaur's residence and 52 W. Landis Avenue and 510 Heron Drive are both office addresses for Axcellent. Singh also noted that sometime in 2024, Axcellent moved its offices from 510 Heron Drive to 52 W. Landis Avenue and caused any mail to be forwarded as a result.

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[7] This Court notes in reviewing this exhibit that the 2023-24 school district taxes were not accounted for at settlement, that only the 2022-23 taxes were accounted for, thus Singh was incorrect in saying that they were paid at closing.

[8] This Court notes on this exhibit that the tax collector of Kidder Township, Kim Ginopolas noted that the "due date of next unpaid tax installment" for the school taxes was September 30, 2023 and if not paid by December 1, they would become delinquent.

On October 5, 2025, Axcellent filed the subject “Petition to Set Aside Tax Sale” claiming that the Bureau failed to comply with RETSL, specifically §5860.602(e)(3). Fehrenbacher filed a petition to intervene which was granted at the time of the hearing held on January 6, 2026.

LEGAL DISCUSSION

Pursuant to §602 of RETSL, the Bureau must provide certain notices of any upset tax sale: 1) at least thirty (30) days prior to any scheduled sale not less than once in two (2) newspapers of general circulation in the county, if there are so many, and once in a legal journal[9]; 2) by certified mail, restricted delivery, return receipt requested, postage prepaid at least thirty (30) days before the sale send to each property owner; and 3) by posting notice on the property at least ten (10) days before the sale.

These notice requirements provide due process protections to owners before the government can take their property. *Fernandez v. Tax Claim Bureau of Northampton County*, 925 A.2d 207 (Pa. Cmwlth. 2007); *Tracy v. County of Chester Tax Claim Bureau*, 489 A.2d 1334 (Pa. 1985). These notice requirements must be strictly construed. *Maya v. County of Erie Tax Claim Bureau*, 59 A.3d 50 (Pa. Cmwlth. 2013). “If any of the notices are defective, the sale is void.” *Fernandez* at 212.

[9] The parties stipulated that these publications occurred.

"A presumption of regularity attaches to tax sale cases. However, once exceptions are filed, the burden shifts to the tax claim bureau to show that proper notice was given." *Guitierrez v. Washington County Tax Claim Bureau*, 260 A.3d 291, 295 (Pa. Cmwlth. 2021)(citation omitted).

As it relates to the notices that must be sent by mail, §602 (e)(2) of RETSL requires the following if the bureau does not receive return receipt for the notice that was sent by certified mail, restricted delivery, return receipt requested:

> "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 the first notice by United States first class mail, proof of mailing, at his last known post office address by virtue of the knowledge and information possessed by the bureau, by the tax collector for the taxing district making the return and by the county office responsible for assessments and revisions of taxes. It shall be the duty of the bureau to determine the last post office address known to said collector and county assessment office." 72 P.S. §5860.602(e)(2).

Also, §307.1(a) of RETSL requires that:

> "When any notification of a pending tax sale or a tax sale subject to court confirmation is required to be mailed to any owner, mortgagee, lienholder or other person or entity whose property interests are likely to be significantly affected by such tax sale, and such mailed notification is either returned without the required receipted personal signature of the addressee or under other circumstances raising a significant doubt as to the actual receipt of such notification by the named addressee or is not returned or acknowledged at all, then, before the tax sale can be conducted or confirmed, the bureau must exercise reasonable efforts to discover the whereabouts of such person or entity and notify him. The bureau's efforts shall include, but not

> necessarily be restricted to, a search of current telephone directories for the county and of the dockets and indices of the county tax assessment offices, recorder of deeds office and prothonotary's office, as well as contacts made to any apparent alternate address or telephone number which may have been written on or in the file pertinent to such property. When such reasonable efforts have been exhausted, regardless of whether or not the notification efforts have been successful, a notation shall be placed in the property file describing the efforts made and the results thereof, and the property may be rescheduled for sale or the sale may be confirmed as provided in this act." 72 P.S. §5860.607a.

Further, when the return receipt of the certified mail, restricted delivery is not received by the bureau and before sending any first class mail, §5860.602(e)(2), also requires the bureau to call upon both the local tax collector and assessment office to determine the last known address of the owner. Further, §607a states that when the certified mail is "not returned or acknowledged at all . . . the bureau must exercise reasonable efforts to discover the whereabouts of such person or entity and notify him" 72 P.S. §5860.607a(a).

In the case *sub judice*, Axcellent is arguing that the Bureau failed to "strictly comply with the notice provisions of (RETSL) prior to conducting the upset tax sale where the certified mail was not signed for by the owner and no additional efforts were taken in regard to notification" (Petitioner's Post-Hearing Brief, page 2).[10]

[10] Petitioner, in his post-hearing brief, also defended the issue of Axcellent having standing to challenge the tax sale. Fehrenbacher does not address this

When the Bureau began the notification process for the sale of 44 Hickory Road, it did so by sending a reminder notice to Axcellent regarding the notice and claim along with, on April 1, 2024, the return and claim required by RETSL (Exhibit R2). This required notice was sent to Axcellent at 19 Buttonwood Drive, the address provided by the tax collector. The evidence provided on Exhibit R2 reflects delivery on May 6, 2024 and contains an illegible signature, but with a printed name underneath. Later in time, the Bureau sent the next required notice to Axcellent, the notice of public sale required under §5860.602(e)(2). This notice was also sent to 19 Buttonwood Drive. The Bureau acknowledged that they never received anything back showing that this notice was delivered to Axcellent. Thereafter on July 9, 2025, the same notice of public sale was sent to Axcellent again to 19 Buttonwood Drive. Exhibit R8 contains a copy of the return receipt card showing a delivery date of July 12, 2025. The card, set for "certified mail, restricted delivery" contains a "scribble" for a signature and does not denote thereon if that is the agent for Axcellent or the addressee itself, nor is there a printed name to accompany that scribble.

Up to this point in time, while the bureau sent all required notices to the only address it possessed for Axcellent, i.e. 19

issue, nor does this Court see it as an issue, so it does not intend to address it herein.

Buttonwood Drive, the evidence presented does not show conformity with RETSL. Thereafter the Bureau received information from the tax collector of another address for Axcellent at 52 W. Landis Avenue, Vineland, New Jersey. As a result, and in accordance with §602(e)(2), first class mail[11] was sent to both 19 Buttonwood Drive and 52 W. Landis Avenue, along with the property address at 44 Hickory Drive. These first class mailings were sent on August 25, 2025, well in advance of the September 17, 2025 sale. No certified mail by restricted delivery was sent to the 52 W. Landis Avenue property as the Bureau "received a signature on the Dix Hills" property.[12] That, the Bureau claimed, was a successful delivery of that required notice as it contained a "signature"[13], albeit illegible.

> "To satisfy the certified-mail requirement of Section 602 (e)(1), 'the notice must be signed for on behalf of the personal addressee or someone with authorization.' *Williams*, 303 A.3d at 1101 (quoting *Est. of Smith v. Pike Cnty. Tax Claim Bureau* (Pa. Cmwlth., No. 841 C.D. 2011, filed December 19, 2011) (*Smith II*), 2011 WL 10844286, slip op. at 7). Provided that a signer is actually authorized, the Bureau need not 'inquire behind a signature to determine whether it is genuine.'" *Id*.

[11] 602(e)(2) requires first class mail be sent to "each owner who failed to acknowledge the first notice by United States first class mail, proof of mailing, at his last known post office address by virtue of the knowledge any information possessed by the Bureau . . .." Presumably, the Bureau for whatever reason, had reason to believe that, by virtue of what was known, the owner, Axcellent, did not receive the notice under §602(e)(1) as the Bureau did not have sufficient "return receipt" evidence, whether it was due to undeliverability (Exhibit R6) or a questionable signature (Exhibit R8).

[12] Notes of Testimony 1/6/26 hearing, p.27.

[13] Exhibit R8.

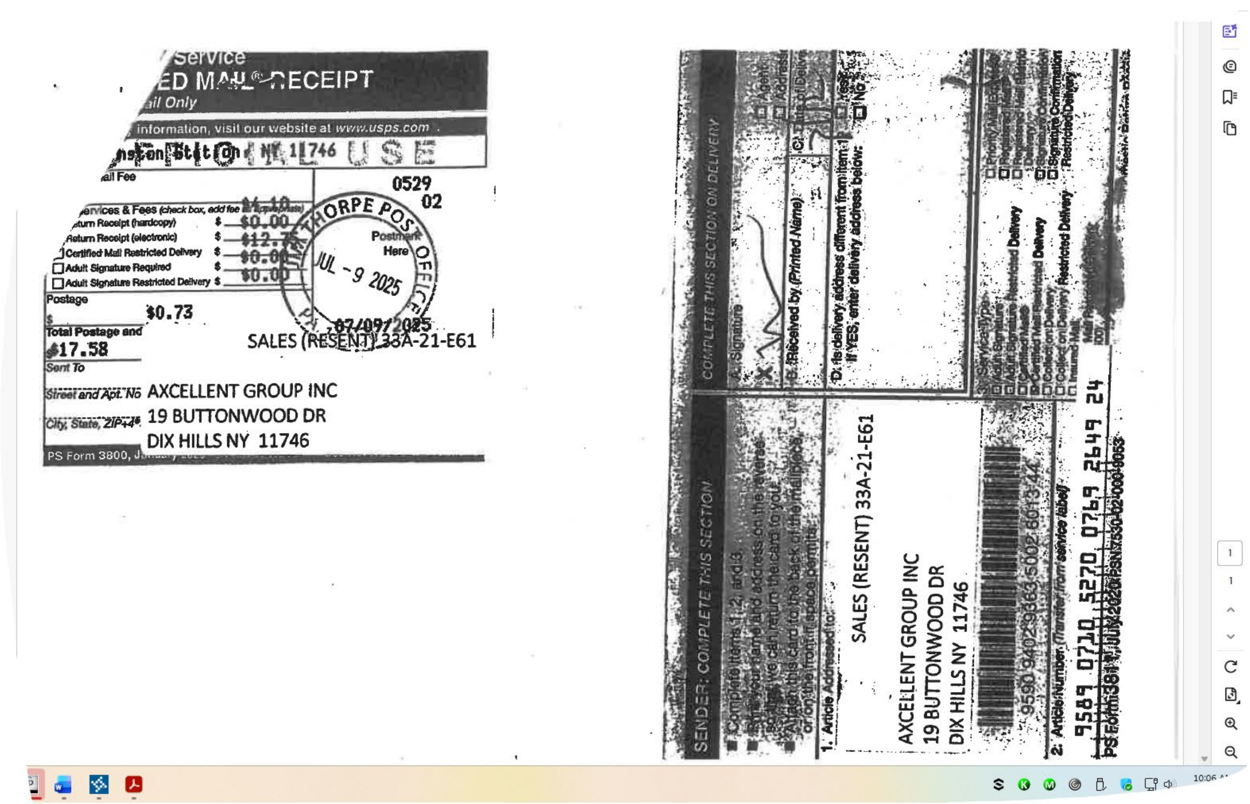
. . .

> However, "that principle applies only where a signature is actually present" on the return receipt. *Id.* Where a signature is not present, the Bureau must do more."

In Re: Tax Claim Burau of Columbia County 2023 Real Estate Tax Sale, Appeal of Michael Lamoreaux, 329 A.3d 811, 816-817 (Pa. Cmwlth. Ct. 2025). There is no indication that the signature is that of anyone authorized to sign on behalf of Axcellent, nor is the signature even legible to ascertain if it is the addressee itself.[14] Under these circumstances, the Bureau was required to engage in additional notification efforts under §5860.607(a).

> "The RETSL requires additional notification efforts when circumstances raise "significant doubt as to the

[14] Copy of green receipt card.



> personal receipt by the owner." *Williams v. County of Monroe*, 303 A,3d 1098, 1101 (Pa. Cmwlth. 2023). This includes when "such mailed notification is either returned without the required receipted personal signature of the addressee or under other circumstances raising a significant doubt as to the actual receipt of such notification by the named addressee or is not returned or acknowledged at all." 72 P.S. §5680.607a(a). Those additional notification efforts are provided under Section 607.1 of the RETSL, 72 P.S. §5860.607a. Section 607.1 of the RETSL states that reasonable efforts include, "but [are] not necessarily [] restricted to:" (1) a search of current county telephone directories, (2) a search of dockets and indices of the county tax assessment offices, (3) a search of the recorder of deeds office and the prothonotary's office, and (4) contact with alternate addresses or telephone numbers that may be included in the property file. 72 P.S. § 5860.607a(a). "When such reasonable efforts have been exhausted, regardless of whether or not the notification efforts have been successful, a notation shall be placed in the property file describing the efforts made and the results thereof[.]" 72 P.S. § 5860.607a(a).
>
> Pertinent here, we have held that the additional notification requirements are triggered when the certified mailing is returned unclaimed. In Clemmer v. Fayette County Tax Claim Bureau, 176 A,3d 417, 420-21 (Pa.Cmwlth. 2017), this Court held that the tax claim bureau failed to comply with the RETSL where it "simply sent the first class mailing of the notice to the same 'address on file'" after certified mailing came back as unclaimed. *Id*. at 422." *Maldonado Roberto v. Schuylkill County Tax Claim Bureau*, 349 A.3d 1015, 1020 - 1021 (Pa. Cmwlth Ct. 2025).

Similarly in the case sub judice, 602(e)(2) notifications are suspect, thus additional notification efforts under 607(a) were triggered.

According to Roberts and as confirmed in Exhibit R10, the Bureau came into possession of another address for Axcellent, that being the 52 W. Landis Avenue address, **the same address that Singh**

testified was the office of Axcellent.(emphasis ours). As a result, the Bureau sent to that address, by first class mail on August 25, 2025, notice of the pending sale, because it now possessed a new address. The Bureau was required to send first class mail to that address pursuant to §5860.607(a). This notification effort was "in addition to any other notice requirements imposed by the act" meaning they are intended to supplement, not replace other noticing attempts. In other words, if the efforts under 602(e)(2) failed. This Court finds nothing in the law that requires the Bureau to send notice to this newly discovered address by certified mail.

Axcellent argued that 602(e)(2) notification efforts failed and this Court agrees. Axcellent also argues that the Bureau then had an obligation to look further for information under §607a. This Court also agrees with this concept. Axcellent then argues that despite learning of the 52 W. Landis Avenue address, the Bureau did not send notice to that address to Axcellent until after the sale occurred when it sent the post-sale notices to notify Axcellent that the property sold at the upset sale, a notice that was "Attempted Not Known Unable to Forward (Exhibit R14)[15]. This is where the Court disagrees with Axcellent's recollection of the facts. The Bureau did in fact send notice to Axcellent after learning of a new address on or about August 1, 2025 from the tax

[15] This same notice was sent to the 19 Buttonwood Drive address for which the Bureau received a signed receipt for after September 27, 2025.

collector of 52 W. Landis Drive and then mailed that notice in accordance with §607a(b) on August 25, 2025. This strictly meets the notice requirements of the statute.

CONCLUSION

As a result of the efforts of the Carbon County Tax Claim Bureau to strictly comply with the notice requirements of the RETSL prior to selling Axcellent's property located at 44 Hickory Road, Lake Harmony, Pennsylvania at the upset tax sale held on September 17, 2025 and finding that it had in fact complied, the Petition to Set Aside the Tax Sale filed by Axcellent along with all relief requested therein is **DENIED.**

BY THE COURT:

/s/ Judge Joseph J. Matika

Joseph J. Matika, J.