IN THE COMMONWEALTH COURT OF PENNSYLVANIA

In the Matter of Tax Sale 2023 – Judicial	:	
	:	No. 597 C.D. 2025
	:	Submitted: July 24, 2026
Appeal of: Michael C. Romig	:	

BEFORE: HONORABLE ANNE E. COVEY, Judge
HONORABLE LORI A. DUMAS, Judge
HONORABLE STACY WALLACE, Judge

OPINION NOT REPORTED

MEMORANDUM OPINION BY JUDGE DUMAS **FILED: November 9, 2026**

Michael C. Romig (Appellant) appeals *pro se* from an order entered by the Court of Common Pleas of Mifflin County (trial court) on April 25, 2025. The trial court's order denied Appellant's motion to halt or reverse sale and granted the Mifflin County Tax Claim Bureau's (Bureau) amended petition to confirm the judicial sale schedule of distribution under the Real Estate Tax Sale Law (RETSL).[1] We affirm.

I. BACKGROUND[2]

Appellant is currently incarcerated in Schuylkill County and has been

[1] Act of July 7, 1947, P.L. 1368, *as amended*, 72 P.S. §§ 5860.101 to 5860.803. For convenience, we refer to unconsolidated statutes "only by their Purdon's citation." *Herold v. Univ. of Pittsburgh*, 329 A.3d 1159, 1166 n.1 (Pa. 2025); *Aita v. NCB Mgmt. Servs., Inc.*, ___ A.3d ___, ___ (Pa., No. 25 MAP 2025, filed Oct. 29, 2026), 2026 WL 3258409, at *2 n.2, slip op. at 4 n.2.

[2] "Generally, when we state the facts, we view the record in the light most favorable to the prevailing party, including the benefit of all logical and reasonable inferences, unless we determine

litigating the judicial sale of his property with the Bureau.

In August 2023, the Bureau petitioned for a rule to show cause as to why Appellant's property, among others, should not be sold. Dkt., No. 2022-12; Pet. for Rule to Show Cause, 8/21/23. The court issued a rule. Rule to Show Cause, 8/28/23 (scheduling a hearing for September 13, 2023).

On September 11, 2023, Appellant filed an answer to the rule to show cause, contending that he was not "properly served by certified mail" of a notice of arrears or impending sale. Answer to Rule to Show Cause, 9/11/23, ¶ 3. In his view, the Bureau should have mailed any "legal/privileged mail" to him at his prison address instead of a third-party vendor in Florida. *Id.* ¶ 4. Appellant asserted that the Bureau and trial court "attempted to benefit" by serving him with a "'rule to show cause' that he did not receive until September 8th . . . ." *Id.* ¶ 5.

The docket reflects the September 13th hearing on the rule, but the record does not include any transcript. On September 14th, the trial court held that service of its August 28th rule to show cause "has been properly made on all parties," including Appellant. Order, 9/14/23 (referencing an exhibit listing the relevant parties and scheduling a judicial sale for December 11, 2023).[3]

Although Appellant responded in September to the rule, the record also reflects subsequent service of the rule on October 3, 2023, via certified mail to the Florida vendor; the green card reflects a receipt signed by Hobbs and an October 6th date of delivery. Sheriff's Return, 11/16/23. The return also reflects that on October

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that material findings of fact are unsupported by substantial evidence of record." *Four Seasons Logging, LLC v. Dep't of Lab. & Indus., Off. of Unemployment Comp. Tax Servs.*, 308 A.3d 345, 347 n.2 (Pa. Cmwlth. 2024) (citation omitted).

[3] The docket lists a September 14, 2023 filing of a 17-page sheriff's return. The return that was transmitted to this Court as part of the record was date stamped September 14, 2023, but reflected a 2022 sheriff's return for a 2022 notice. Upon this Court's informal inquiry noting the apparent discrepancy, the trial court again sent the exact same September 14th filing.

31, 2023, at 9:04 a.m., Deputy Sheriff Jennifer Morgan, a deputized Schuylkill County sheriff, personally served a "judicial sale" "rule to show cause" on Appellant in prison. *Id.* ("I hereby certify and return that service was made by handing a true and attested copy to" Appellant).

Appellant moved to halt the judicial sale, again alleging that the Bureau failed to personally serve him notice. Mot. to Halt Sale, 11/16/23 (referencing his prior answer to rule to show cause). Appellant again asserted that the Bureau improperly "attempted to serve [him] by certified mail through" the Florida vendor, which he contends was "inadequate service" for a judicial sale. *Id.* ¶ 3. Appellant stressed that the "rule must be personally served by the Sheriff," but that a deputized sheriff dropped it "off with the desk clerk secretary" at his prison instead of hand delivering it. *Id.* ¶¶ 4 (citing 72 P.S. § 5860.610 to .611), 7.

The trial court held a hearing on the motion, at which Appellant and Mifflin County Chief Deputy Sheriff Laurie Kozak testified. Tr., 12/11/23. Deputy Kozak testified that on October 3, 2023, she served Appellant via certified mail. *Id.* at 10-11 (discussing the receipt signed by Hobbs), 18-19.[4] Deputy Kozak also testified that a sheriff posted notice of the sale on Appellant's property, which was scheduled for 7:00 p.m. that day. *Id.* at 9, 40. Deputy Kozak stated that on October 27, 2023, her office deputized the Schuylkill County Sheriff to personally serve Appellant. *Id.* at 11-15. The return of service indicated personal service. *Id.* at 15, 29 (testifying about Deputy Morgan's and the Sheriff's signatures). Deputy Kozak explained that when sheriffs do not "serve somebody personally and [they] serve somebody alternately, [they] list their name that we served so and so for" Appellant. *Id.* at 23. However, that is "not the case on this return" that they served someone other than Appellant. *Id.* (citation modified). Because the return stated personal service on

[4] The parties did not testify about the September service.

Appellant, Deputy Kozak "can only go by what they provided" her. *Id.*

Appellant denied being served. *Id.* at 33. He explained that he filed a motion to halt sale because he received an October 24, 2023 letter informing him that his property was "scheduled to be sold without [his] consent at a judicial sale [in] December 2023."[5] *Id.* at 34. Appellant argued that he "was never served according to the law of 72 [P.S. § 5]860.611, personal service or certified mail with a return receipt." *Id.* (citation modified).

The trial court denied Appellant's motion to halt the sale, crediting Deputy Kozak's testimony over Appellant's. Order, 12/12/23 (holding that the Bureau "properly effectuated" service on October 3rd via certified mail and in person on October 31st). Appellant had "testified that he was not served on October 31, 2023; however, this court finds the affidavit of return credible." *Id.*[6]

The Bureau sold Appellant's property on December 11, 2023. Pet. for Confirmation of Judicial Sale Sch. of Distrib., 12/19/23, ¶¶ 3-4 & Ex. A. The Bureau filed a petition for confirmation of the judicial sale, which listed multiple properties, including Appellant's. *Id.*[7]

Appellant timely appealed from the trial court's December 12, 2023

[5] This letter is not of record.

[6] In relevant part, the trial court found that "service was properly effectuated on [Appellant] in numerous forms. More specifically, on October 3, 2023 via certified mail by the Mifflin County Sheriff's Department. Said certified mail was sent to Smart Communications/PA-DO. The return receipt for certified mail was received back on October 30, 2023. Further, the Mifflin County Sheriff's Department deputized the Sheriff of Schuylkill County and there was evidence presented by Mifflin County Board of Assessment Appeals of a sworn affidavit by Deputy Morgan. This document shows that [Appellant] was in fact served by hand delivery, on October 31, 2023 at 9:04 a.m. [Appellant] testified that he was not served on October 31, 2023; however, this court finds the affidavit of return credible. For these reasons, the motion to halt sale is denied." Order, 12/12/23 (citation modified).

[7] The trial court issued a rule to show cause. Rule to Show Cause, 12/20/23. Following a hearing, the trial court found that the rule was served on all parties properly and confirmed absolute the petition. Order, 1/30/24.

order denying his motion to halt the sale. Notice of Appeal, 1/3/24.[8] Notwithstanding Appellant's appeal, the Bureau filed an amended petition for confirmation of the judicial sale, which listed multiple properties but contained a handwritten "slash" through Appellant's property next to illegible initials. Am. Pet. for Confirmation of Judicial Sale Sch. of Distrib., 1/30/24, at Ex. A.

After *Romig II* quashed Appellant's appeal, the Bureau filed an amended petition for confirmation of judicial sale schedule of distribution for Appellant's property. Am. Pet. for Confirmation of Judicial Sale Sch. of Distrib., 1/31/25. The petition stated that a judicial sale of Appellant's property occurred on December 11, 2023, and requested distribution of the proceeds. *Id.* ¶¶ 3, 5 & Ex. A.

The trial court issued a rule to show cause on the amended petition. Rule to Show Cause, 2/4/25.[9] The sheriff's return of service reflects personal service of the rule to show cause on Appellant on February 11, 2025. Sheriff's Return of Service, 3/5/25.[10] Appellant answered the rule to show cause. Answer to Rule to Show Cause, 3/6/25.[11] Appellant also filed another motion to reverse the sale. Mot. to Halt / Reverse Sale, 3/6/25. The trial court held a hearing, at which Appellant reiterated that personal service never occurred. Tr., 3/27/25, at 3.

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[8] This Court quashed the appeal, reasoning that an order denying a motion to halt a judicial sale was not appealable. *In re Matter of Tax Sale 2023* (Pa. Cmwlth., No. 2 C.D. 2024, filed Jan. 28, 2025) (*Romig II*), 2025 WL 310176, *2. *Romig II* explained that "a final order in a tax sale case generally either confirms or sets aside a tax sale . . . ." *Id.* (citation omitted). *Romig II* also noted that it was unclear whether the property was actually sold. *Id.*

[9] Although the handwritten date and date stamp reflect a February 4, 2025 filing date, a separate stamp notating Pa.R.Civ.P. 236 compliance has a handwritten date of February 3, 2025.

[10] Somewhat confusingly, the sheriff's return states that the sheriff personally served a *civil complaint* on Appellant. *See* Sheriff's Return of Service, 3/5/25 ("9:03 a.m. – Captain Jennifer Morgan, being duly sworn according to law, deposes and says, the civil complaint was served personally to" Appellant in the presence of a witness).

[11] Appellant's answer acknowledged that "the trial court chose to credit Deputy Kozak's testimony that [a] deputized sheriff of Schuylkill County actually personally served him with notice of the scheduled judicial sale." Answer to Rule to Show Cause, 3/6/25, at 1.

The trial court denied the motion, overruled the answer to rule to show cause, and granted the Bureau's amended petition for confirmation of judicial sale. Order, 4/25/25. The court reiterated that it had previously "determined that [Appellant] was properly served the notice of the [judicial] sale while incarcerated." *Id.* at 2.

Appellant timely appealed the April 25, 2025 order and timely filed a court-ordered Rule 1925(b) statement. Appellant's statement contended, *inter alia*, that Deputy Morgan did not hand deliver the notice of judicial sale to Appellant on October 31, 2023. Rule 1925(b) Statement, 5/29/25, at 1. The court filed a responsive Rule 1925(a) decision, reasoning that Appellant's timely response to the rule to show cause waived "his claims of defective service." Trial Ct. Op., 6/10/25, at 1.[12]

II. ISSUES

Appellant raises six issues that essentially challenge or rest upon service of the trial court's August 2023 rule to show cause for a judicial sale on Appellant. Appellant's Br. at 4.[13]

[12] "This Court finds that Appellant's arguments regarding any defective service are waived due to Appellant's timely Answer to Rule to Show Cause, filed September 13, 2023, at 10:07 A.M., where the Rule Returnable was scheduled for September 13, 2023, at 2:00 P.M. The various requirements for effectuating service are enumerated within the RETSL to ensure that property owners and interested parties are put on notice of the pending action. Appellant's timely response clearly indicates that he was aware of the instant matter, thereby waiving his claims of defective service." Trial Ct. Op. at 1.

[13] We liberally construe *pro se* filings. *Romig v. Mifflin Cnty. Tax Claim Bureau* (Pa. Cmwlth., No. 1138 C.D. 2021, filed Aug. 10, 2023), 2023 WL 5113061, at *1 n.1. Appellant's initial four issues allege that the Bureau erred by mailing notice to Florida; the Schuylkill County sheriff failed to personally serve him; the sheriff should have been required to testify; and the trial court erred by denying his motion to halt or reverse the sale. Appellant's last two issues allege that "nothing in [the] Bureau's file" established a sale, and thus, the court erred by granting the amended petition to confirm the judicial sale.

III. DISCUSSION[14]

In challenging service, Appellant argues that the Schuylkill County Sheriff erred by delivering "the notice of judicial sale to the front desk secretary" at his prison instead of hand delivering it to him directly. *Id.* at 7 (referencing 72 P.S. § 5860.601(a)(3)). Per Appellant, the Bureau had the burden of proving proper service and should have called Deputy Morgan to testify about her return of service. *Id.* at 8. Appellant also asserts that the Bureau mailed a required 30-day notice of judicial sale to Smart Communications in Florida rather than to him directly. *Id.* at 8-9.

The Bureau counters that the trial court properly accepted the sheriff's return reflecting personal service of the notice of the then-upcoming judicial sale. Bureau's Br. at 6. The Bureau maintains we should defer to the trial court's determination that the sheriff's return was credible and Appellant's testimony was not credible. *Id.* at 6-7. The Bureau notes that Appellant had actual notice given his appearance at a hearing and filing of a motion to halt or reverse the judicial sale. *Id.* (discussing 72 P.S. § 5860.601(a)(3)).

RETSL addresses service of the rule to show cause that the court issues after a bureau files a petition for a judicial sale. *See* 72 P.S. § 5860.610. Service of the rule "shall be made in the same manner as writs of *scire facias* are served in this Commonwealth." 72 P.S. § 5860.611. "When service cannot be made in the county where the rule was granted, the sheriff of the county shall deputize the sheriff of any other county in this Commonwealth, where service can be made." *Id.* "This shall

[14] "This court's review of a trial court's order in a tax sale matter is limited to determining whether the trial court erred as a matter of law, rendered a decision that is unsupported by the evidence, or abused its discretion." *City of Phila. v. Auguste*, 138 A.3d 697, 700 (Pa. Cmwlth. 2016) (citation omitted); *In re Krzysiak*, 151 A.3d 292, 296 n.1 (Pa. Cmwlth. 2016). In reviewing that decision, we defer to the trial court's credibility determinations. *In re Upset Sale, Tax Claim Bureau of Tioga Cnty., Control No. 012488*, 353 A.3d 191, 202 (Pa. 2026) (*Tioga*).

constitute sufficient service under this act." *Id.* "If upon hearing, the court is satisfied that service of the rule has been made upon the parties named in the rule, in the manner provided by this act, and that the facts stated in the petition are true, it shall order and decree that said property be sold[.]" 72 P.S. § 5860.612(a).[15]

To achieve that order and decree, a bureau has "the burden of proving compliance with the statutory notice provisions . . . ." *In re Tax Sale of Real Prop. Situated in Jefferson Twp.*, 828 A.2d 475, 478 (Pa. Cmwlth. 2003) (citation omitted). However, the notice provisions governing upset sales do not apply to judicial sales. *Lancaster Cnty. Tax Claim Bureau v. Valenti*, 601 A.2d 445, 448-49 (Pa. Cmwlth. 1991). In *Valenti*, the owners had argued "that because a judicial sale is a continuance of an upset sale, notice provisions of an upset sale under [72 P.S. § 5860.602] apply with equal force to a judicial sale." *Id.* at 448. *Valenti* disagreed: "The notice provisions applicable to upset sales under [72 P.S. § 5860.602] are clearly distinct from the service of rule provisions for judicial sales under [72 P.S. § 5860.611]. Compliance with [72 P.S. § 5860.602] notice provisions are inapplicable to a subsequent judicial sale proceeding." *Id.* at 448-49 (footnote omitted).

Citing *Valenti*, this Court held that the taxpayer's actual notice of a judicial sale excused the sheriff's inability to personally serve the taxpayer. *In re Tax Claim Bureau of Berks Cnty. Upset Sale Held Sept. 20, 2019* (Pa. Cmwlth., No.

[15] 72 P.S. § 5860.610 states that the "rule shall be made returnable in not more than thirty (30) days from the date the petition was presented or as otherwise determined by the court." 72 P.S. § 5860.610. Per 72 P.S. § 5860.611: "Service of the rule shall be made in the same manner as writs of *scire facias* are served in this Commonwealth. When service cannot be made in the county where the rule was granted, the sheriff of the county shall deputize the sheriff of any other county in this Commonwealth, where service can be made. . . . This shall constitute sufficient service under this act." *Id.* § 5860.611. Because a sheriff's return is presumed valid, a party challenging that service has the burden of proof. *In re Monroe Cnty. Tax Claim Bureau*, 91 A.3d 265, 273 (Pa. Cmwlth. 2014) (*Monroe*) (citation omitted).

739 C.D. 2020, filed Sept. 8, 2021) (*per curiam*) (*Martinez*), 2021 WL 4073124.[16] The sheriff had posted the rule to show cause on the taxpayer's property but could not serve the taxpayer personally. *Id.* at *1. The taxpayer filed a response to the rule to show cause and participated in the hearing, arguing lack of personal service. *Id.* The trial court granted the bureau's petition for a judicial sale, reasoning that the taxpayer had "waived strict compliance with the personal service requirement of [72 P.S. § 5860.611] because taxpayer admitted that he saw the notice posted on the property and that he had notice of the hearing, which taxpayer actually attended after filing a response to the rule." *Id.* at *2 (citation modified). *Martinez* agreed: "personal service is *not* required where the property owner has actual knowledge of the judicial sale." *Id.* at *3 (emphasis in original).

Instantly, we examine whether the Bureau properly served the rule for the judicial sale on Appellant. *See Monroe*, 91 A.3d at 273. Appellant, like the *Valenti* owners, argues that the upset sale notice provisions also apply to a judicial sale. *See* Appellant's Br. at 7. As in *Valenti*, we disagree because those provisions do not apply to a judicial sale. *See Valenti*, 601 A.2d at 448-49.[17] Rather, 72 P.S. § 5860.611 applies to a judicial sale and required the Mifflin County Sheriff to deputize the Schuylkill County Sheriff. *See* 72 P.S. § 5860.611.

We next address Appellant's issues that the Bureau erred by failing to personally serve him and by serving him via certified mail. Like the *Martinez* taxpayer, Appellant's actual notice (and participation at the hearing) excused personal service. *See* Tr., 12/11/23; *Martinez*, 2021 WL 4073124, at *3. To the extent Appellant challenges Deputy Morgan's personal service, the trial court heard from

[16] We may cite to unreported decisions for their persuasive value. Pa.R.A.P. 126(b).

[17] For these reasons, we also reject the Bureau's reliance on 72 P.S. § 5860.601(a)(3). *See* Bureau's Br. at 6.

both Appellant and Deputy Kozak and discredited Appellant's testimony that he was not personally served on October 31st. *See* Tr. at 15, 29, 33-34; Order, 12/12/23 (stating "this court finds the affidavit of return credible"). We defer to the trial court's credibility determinations. *See Tioga*, 353 A.3d at 202. Accordingly, we affirm the trial court's order denying Appellant's motion and granting the Bureau's amended petition for confirmation of judicial sale.[18] *See Auguste*, 138 A.3d at 700.

IV. CONCLUSION

For these reasons, we affirm.

LORI A. DUMAS, Judge

[18] As for Appellant's remaining issues, the Bureau's amended petition for a confirmation of judicial sale indicated that a judicial sale of Appellant's property occurred on December 11, 2023, and requested distribution of the proceeds. Am. Pet. for Confirmation of Judicial Sale Sch. of Distribution, 1/31/25, ¶¶ 3, 5 & Ex. A. Because the record established a sale, the court did not err by granting the amended petition for confirmation of judicial sale and distribution.

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O R D E R

AND NOW, this 9th day of November, 2026, we affirm the order entered by the Court of Common Pleas of Mifflin County on April 25, 2025.

LORI A. DUMAS, Judge