

[72 P.S. § 5860.607](#)

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§ 5860.607. Bureau's consolidated return to court; notice; confirmation; appeal

(a) It shall be the duty of the bureau, not later than sixty (60) days after a sale was held, to make a consolidated return to the court of common pleas of the county, wherein it shall set forth, (1) a brief description of each property exposed to sale, (2) the name of the owner in whose name it was assessed, (3) the name of the owner at the time of sale, and to whom notice by mail was given as provided by this act, (4) a reference to the record of the tax claim on which the sale was held, (5) the time when and the newspapers in which the advertisement for sale was made, with a copy of said advertisement, (6) the time of sale, (7) the name of the purchaser, if any, and (8) the price for which each property was sold, or that no bid was made equal to the upset price and the property was not sold. Within thirty (30) days of presentation of the consolidated return, if it shall appear to said court that such sale has been regularly conducted under the provisions of this act, the consolidated return and the sales so made shall be confirmed nisi. No consolidated return shall be made to the court until notice has been given to the owner under subsection (a.1)(1).

(a.1)

(1) Notice shall be given by the bureau within thirty (30) days of the actual sale to each owner by United States certified mail, restricted delivery, return receipt requested, postage prepaid, to each owner at his last known post office address as determined in section 602(e)(2) that the property was sold and that the owner may file objections or exceptions with the court relating to the regularity and procedures followed during the sale no later than thirty (30) days after the court has made a confirmation nisi of the consolidated return.

(2)

All notices required by this subsection shall contain the following provisions and be in the following form set in at least 10-point type in a box as follows:

WARNING

“YOUR PROPERTY HAS BEEN SOLD AT A TAX SALE ON _____ FOR THE COLLECTION FOR DELINQUENT TAXES INCURRED IN _____.

YOU MAY FILE OBJECTIONS OR EXCEPTIONS TO THE SALE IMMEDIATELY BUT NO LATER THAN THIRTY (30) DAYS FOLLOWING THE CONFIRMATION NISI OF THE RETURN BY THE COURT.

IF YOU HAVE ANY QUESTIONS PLEASE CALL YOUR ATTORNEY, THIS TAX CLAIM BUREAU AT THE FOLLOWING TELEPHONE NUMBER _____, OR THE COUNTY LAWYER REFERRAL SERVICE.”

(b) The bureau shall, at the expense of the county, within ten (10) days after confirmation nisi of the consolidated return, publish a general notice once in a newspaper of general circulation published in the county, and in the legal journal, if any, designated by rules of court for the publication of legal notices, stating (1) that the consolidated return of the bureau with respect to any such sale for taxes has been presented to the court, (2) giving the date of confirmation nisi and (3) that objections or exceptions thereto may be filed by any owner or lien creditor within thirty (30) days after the court has made a confirmation nisi of the consolidated return or that the return will be confirmed absolutely.

(b.1) If notice is given under subsection (a.1)(2), proof that notice under subsection (a.1)(1) was not received by the owner shall not defeat a sale nor invalidate title to property. If the mailed or published notice required under this section is defective or was served in an untimely manner, the court shall enter an order nunc pro tunc for cause and, upon proof of prejudice, shall grant the owner leave to file objections and exceptions.

(c) In case no objections or exceptions are filed to any such sale within thirty (30) days after the court has made a confirmation nisi, a decree of absolute confirmation shall be entered as of course by the prothonotary.

(d) Any objections or exceptions to such a sale may question the regularity or legality of the proceedings of the bureau in respect to such sale, but may not raise the legality of the taxes on which the sale was held, of the return by the tax collector to the bureau or of the claim entered. In case any objections or exceptions are filed they shall be disposed of according to the practice of the court. If the same are overruled or set aside, a decree of absolute confirmation shall be entered by the court.

(e) If such objections or exceptions are sustained and the court deems the defect not amendable, it shall, by its order or decree, invalidate the sale and order another sale to be held in conformity with this act at such time and under such conditions as it shall fix.

(f) Repealed. 1971, June 3, P.L. 142, No. 6, § 1 (§ 509(a)(140)).

(g) If no objections or exceptions are filed or if objections or exceptions are finally overruled and the sale confirmed absolutely, the validity of the tax, its return for nonpayment, the entry of the claim, or the making of such claim absolute and the proceedings of the bureau with respect to such sale, shall not thereafter be inquired into judicially in equity or by civil proceedings by the person in whose name such property was sold, by a grantee or assignee, by any lien creditor or by any other person, except with respect to the giving of notice under the act, to the time of holding the sale, or to the time of petitioning the court for an order of sale. There shall be no period of redemption after such sale and the sale shall be deemed to pass a good and valid title to the purchaser, free from any liens or encumbrances whatsoever, except such liens as are hereafter specifically saved, and in all respects as valid and effective as if acquired by a sheriff's deed.

History

Act 1947-542, P.L. 1368, § 607, approved July 7, 1947, eff. Jan. 1, 1948; Act 1951-41, P.L. 258, § 1, approved May 10, 1951, eff. immediately; Act 1980-98 (S.B. 316), P.L. 417, § 6, approved July 10, 1980, eff. Jan. 1, 1981; Act 1986-81 (H.B. 943), P.L. 351, § 29, approved July 3, 1986, eff. in 30 days.