

XI. INDEX TO APPENDICES

Appendix A

Opinion of the United States Court of Appeals for the Third Circuit, *Hartley v. Delaware County*, No. 25-3196 (Apr. 3, 2026)

Appendix B

Memorandum of the United States District Court for the Eastern District of Pennsylvania dismissing the action, *Hartley v. Delaware County*, No. 2:25-cv-03078-JDW (Oct. 23, 2025)

Appendix C

Order of the United States District Court for the Eastern District of Pennsylvania dismissing the action (Oct. 23, 2025)

Appendix D

Order of the United States District Court for the Eastern District of Pennsylvania denying Petitioner's Motion for Reconsideration (Nov. 5, 2025)

Appendix E

Order of the Delaware County Court of Common Pleas denying Petitioner's Petition to Set Aside Tax Sale (June 12, 2025)

Appendix F

Order of the United States Court of Appeals for the Third Circuit granting Petitioner's Motion for Judicial Notice of the recorded deed and title transfer (June 29, 2026)

Appendix G

Order of the United States Court of Appeals for the Third Circuit denying Petitioner's Petition for Panel Rehearing (July 14, 2026)

Appendix H

Judgment of the United States Court of Appeals for the Third Circuit, *Hartley v. Delaware County*, No. 25-3196 (Apr. 3, 2026)

Appendix I

Notice of Issuance of Mandate from the United States Court of Appeals for the Third Circuit, stating that the certified judgment was issued in lieu of a formal mandate (July 22, 2026)

Appendix J

Pertinent text of the Pennsylvania Real Estate Tax Sale Law, 72 Pa. Stat. § 5860.205(d)–(f)

Appendix K

Petitioner's Motion for Reconsideration under Federal Rule of Civil Procedure 59(e), filed in the United States District Court for the Eastern District of Pennsylvania on October 26, 2025

Appendix L

Petitioner's Petition for Panel Rehearing filed in the United States Court of Appeals for the Third Circuit on April 8, 2026

Appendix M

Recorded Tax Claim Bureau Deed recorded April 21, 2026, and judicially noticed by the United States Court of Appeals for the Third Circuit

Appendix N

Appellees' Brief filed in the United States Court of Appeals for the Third Circuit on January 23, 2026. In Footnote 1, appellees acknowledged that Petitioner and any lienholders had not received the balance because litigation remained pending and the deed transfer had not been finalized.

Appendix O

Email from the Delaware County Tax Claim Bureau's Upset Tax Sale Coordinator to Petitioner, dated October 4, 2024, acknowledging receipt of Petitioner's objections and stating that the Bureau could not accept his payment and would return it upon receipt

Appendix P

Petitioner's October 4, 2024 postal money orders totaling \$2,728.08 and the Delaware County Tax Claim Bureau's October 8, 2024 notice declining to process and returning the payment because the property had been sold at upset tax sale

Appendix Q

Delaware County Tax Claim Bureau notice dated December 10, 2024, acknowledging Petitioner's attempted payment and stating that the Bureau and its counsel would await the hearing date and the judge's decision

Appendix R

Delaware County Tax Claim Bureau notice dated October 8, 2024, declining to process Petitioner's payment because the property had been sold at the September 19, 2024 upset tax sale

Appendix S

Electronic-Filing Submission Confirmation establishing that Petitioner's initial Petition to Set Aside Tax Sale was submitted to the Delaware County Court of Common Pleas on October 16, 2024

APPENDIX A

Opinion of the United States Court of Appeals for the Third Circuit, *Hartley v. Delaware*
County, No. 25-3196 (Apr. 3, 2026)

NOT PRECEDENTIAL

UNITED STATES COURT OF APPEALS
FOR THE THIRD CIRCUIT

No. 25-3196

BRAHEEM HARTLEY,
Appellant

v.

DELAWARE COUNTY, PENNSYLVANIA; DELAWARE COUNTY
TAX CLAIM BUREAU; JANINE HEINLEIN, Upset Tax Sale
Coordinator Delaware County Tax Claim Bureau

On Appeal from the United States District Court
for the Eastern District of Pennsylvania
(D.C. Civil Action No. 2:25-cv-03078)
District Judge: Honorable Joshua D. Wolson

Submitted Pursuant to Third Circuit LAR 34.1(a)
April 1, 2026
Before: KRAUSE, RESTREPO, and PORTER, *Circuit Judges*

(Opinion filed: April 3, 2026)

OPINION*

* This disposition is not an opinion of the full Court and pursuant to I.O.P. 5.7 does not constitute binding precedent.

PER CURIAM

Pro se appellant, Braheem Hartley, was a homeowner in Delaware County, Pennsylvania. In 2022, he fell behind on his property taxes. As a result, the Delaware County Tax Bureau sold the property at an upset tax sale. Hartley attempted to pay the back-taxes to redeem the property, but the Bureau denied redemption because his home had already been sold. Hartley filed a Petition to Set Aside Tax Sale in the Court of Common Pleas, claiming that (1) he had not been given proper notice of the sale under the Pennsylvania Real Estate Tax Sales Law (RETSL), 72 Pa. Cons. Stat. § 5860.101, *et seq.*; and (2) he had exercised his right under the RETSL to redeem his property within thirty days of the sale. Following a hearing, the Court of Common Pleas rejected Hartley's claims and denied the petition. Hartley did not appeal.

Hartley then commenced this action in the District Court against Delaware County, the Bureau, and Janine Heinlein, the Bureau's Upset Tax Sale Coordinator. In the operative amended complaint, he asserted violations of his constitutional rights to due process and against unlawful takings, a *Monell* claim, and state-law claims for intentional infliction of emotional distress, unjust enrichment, conversion, and violations of the Pennsylvania Constitution. By way of relief, he asked the District Court to reverse the state court's order denying his petition to set aside the tax sale; issue a declaratory judgment; award compensatory and punitive damages; order the Bureau to return all surplus proceeds from the sale and extinguish any remaining debt; and award him attorney's fees.

The County defendants moved to dismiss the amended complaint pursuant to Rules 12(b)(1) and (6) of the Federal Rules of Civil Procedure. The District Court granted the motion on the ground that Hartley's claims were barred by the *Rooker-Feldman* doctrine. Hartley sought reconsideration, but the District Court denied relief. Hartley appealed.¹

We see no reason to vacate the District Court's decision. To the extent that Hartley complained of injuries caused by the state-court ruling and asked the District Court to review and reject that ruling, we agree with the District Court that his claims were barred by the *Rooker-Feldman* doctrine. See *Vuyanich v. Smithton Borough*, 5 F.4th 379, 385 (3d Cir. 2021); *Great W. Mining & Min. Co. v. Fox Rothschild LLP*, 615 F.3d 159, 166 (3d Cir. 2010). To the extent that he raised claims that were, or could have been, presented in the state-court proceedings, those claims are barred by the doctrine of *res judicata*. See *Duhaney v. Att'y Gen.*, 621 F.3d 340, 347 (3d Cir. 2010).

Even assuming that Hartley's constitutional claims are not barred, they are meritless. He asserts that he was denied due process when the Bureau rejected his attempt to redeem his property after it was sold but before the sale was confirmed by the Court of Common Pleas. Under Pennsylvania law, however, "there shall be no redemption of any property after the actual sale thereof." 72 Pa. Cons. Stat. Ann.

¹ We have jurisdiction over this appeal pursuant to 28 U.S.C. § 1291, and we exercise plenary review over the District Court's decision. See *In re Schering Plough Corp. Intron/Temodar Consumer Class Action*, 678 F.3d 235, 243 (3d Cir. 2012). We may affirm on any basis supported by the record. See *Tourscher v. McCullough*, 184 F.3d 236, 240 (3d Cir. 1999).

§ 5860.501(c); *see also id.* § 5860.102 (providing that an “actual sale” occurs when there has been “payment of the full amount of money agreed to be paid as the sale price”).

Accordingly, Hartley was afforded the process he was due under the RETSL.

Hartley next claims that the “grossly disproportionate” difference between his tax debt (\$2,728.08) and the value of his property (\$220,000) renders the sale an unlawful taking under the Fifth Amendment. This argument is foreclosed by *Tyler v. Hennepin County*, in which the Supreme Court affirmed that a county has the authority to sell a homeowner’s property to recover unpaid property taxes. 598 U.S. 631, 638–39 (2023). Although *Tyler* went on to hold that the county’s retention of *the surplus* from the sale constituted an unlawful taking, *see* 598 U.S. at 639, the RETSL expressly provides that the excess funds recovered from an upset sale (beyond amounts due to taxing authorities and lienholders) must be returned to the homeowner. *See* 72 Pa. Cons. Stat.

§ 5860.205(d)(5).²

Finally, given that Hartley’s federal claims are barred or meritless, the District Court did not abuse its discretion by declining to exercise supplemental jurisdiction over the state-law claims. *See Figueroa v. Buccaneer Hotel Inc.*, 188 F.3d 172, 181 (3d Cir. 1999).

² Hartley also claims that the County is liable for creating, maintaining, and enforcing unconstitutional customs, policies, and practices that resulted in violations of his federal and state constitutional rights, as described above. *See Monell v. Dep’t of Social Servs. of the City of New York*, 436 U.S. 658 (1978). A county cannot, however, be liable under *Monell* without an underlying constitutional violation. *See Codrington v. Dolak*, 142 F.4th 884, 896 (6th Cir. 2025).

We have considered Hartley's remaining arguments on appeal and conclude that none warrants relief. Accordingly, we will affirm the District Court's judgment. All pending motions, including Hartley's emergency motions for a stay pending appeal, are denied.

APPENDIX B

**Memorandum of the United States District Court for the Eastern District of Pennsylvania
dismissing the action, *Hartley v. Delaware County*, No. 2:25-cv-03078-JDW (Oct. 23, 2025)**

**IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

BRAHEEM HARTLEY

Plaintiff,

v.

DELAWARE COUNTY et al.,

Defendants.

Case No. 2:25-cv-03078-JDW

MEMORANDUM

In our federal system, federal courts do not sit above state courts. While they sometimes have overlapping jurisdiction, the remedy for a negative outcome in state court is an appeal in state court, not a lawsuit in federal court. To put some teeth into that principle, the *Rooker-Feldman* doctrine says that federal courts can't hear cases that state courts have decided if the effect of the federal court decision would be to reverse the state court's decision. That's why this Court lacks jurisdiction over Braheem Hartley's claims in this case.

Mr. Hartley seeks to challenge the outcome of a proceeding in the Pennsylvania Court Of Common Pleas, in which he sought to stop an upset sale of his home over delinquent taxes. The Common Pleas Court decided that the upset sale was appropriate and permitted it to proceed. Mr. Hartley asks for relief that would undo that decision, and I'm powerless to give it to him. I will therefore dismiss his claims in this case.

I. BACKGROUND

A. Factual History

1. The upset sale

Mr. Hartley owned a home at [REDACTED] Pennsylvania, which is in Delaware County. In 2022, [REDACTED]. Starting in March 2024, the Delaware County Tax Bureau sent a series of notices warning that his property was at risk of an upset tax sale because of his delinquency. *See Hartley v. Delaware Cnty. Tax Claim Bureau et. al*, Civ. No. 2024-9038, Order dated June 12, 2025 (ECF No. 39-1 at 2-3).

On September 5, 2024, the Court Of Common Pleas for Delaware County granted a Petition For Sale Of Occupied Property. That Order allowed the Tax Bureau to sell the property without providing Mr. Hartley personal notice as the owner-occupant. On September 19, 2024, the Bureau sold Mr. Hartley's house at an upset tax sale. It sold for \$220,000, and Merrick Neumann was the winning bidder.

On October 4, 2024, Mr. Hartley tried to pay the back taxes to redeem his property, but the Tax Bureau refused, telling him the property had already sold. On October 16, 2024, he filed a Petition To Set Aside Tax Sale in the Court Of Common Pleas, though the court did not docket it until October 31. He argued that (a) the Bureau failed to give him proper notice of the upset tax sale and (b) under the Pennsylvania Real Estate Tax Sales Law ("RETSL"), 72 P.S. § 5860.101, he attempted to object to the sale by tendering the full

amount of delinquent taxes owed and that he had a right to redeem his property within 30 days following the sale of the property at the upset tax sale.

Mr. Hartley tried again to redeem his house on December 5, 2024. The Tax Bureau again refused, explaining that redemption was no longer on the table.

2. State court proceedings

The Court Of Common Pleas held a hearing on Mr. Hartley's Petition on April 29, 2025. The Tax Bureau, Mr. Hartley, and Mr. Neumann all appeared. On June 12, 2025, the Common Pleas Court denied Mr. Hartley's Petition. The court explained that when a property owner challenges an upset tax sale on notice grounds, the tax claim bureau bears the burden to prove strict compliance with the statutory notice of the provisions of the RETSL. The court held that under the RETSL, the Bureau had to undertake reasonable efforts to locate all property owners and provide notice by publication at least 30 days before the sale, notification by certified mail at least 30 days before the sale, and by posting the property at least 10 days before the sale. In analyzing the Tax Bureau's actions, the court found that the Bureau had checked every box that the RETSL required: a certified mail return and claim notice signed on March 18, 2024; another certified mail notice of public sale that Mr. Hartley apparently signed on July 16, 2024; a sheriff's posting of the notice on Mr. Hartley's front door on August 15, 2024; a final notice by regular mail on August 19, 2024, which the Postal Service did not return; and three newspaper publications from August 14-16, 2024. All occurred more than 30 days before the sale.

The Common Pleas Court also rejected Mr. Hartley's other arguments. He argued at the hearing that he had 30 days after the sale to redeem, but the court held that the RETSL does not allow a right of redemption once an upset tax sale is held. In addition, the court held that Mr. Hartley waived other arguments that he made in his Petition but about which he did not argue or present evidence at the hearing, including the large gap between the tax owed and his property value. Mr. Hartley did not appeal. After the hearing, the Common Pleas Court concluded that the sale was valid and that title passed to Mr. Neumann.

B. Procedural History

On June 13, 2025, one day after the Court Of Common Pleas denied his Petition, Mr. Hartley filed this *pro se* action against Delaware County, the Bureau, and Janine Heinlein, the Tax Bureau's Upset Tax Sale Coordinator. He amended his Complaint on June 19, 2025. He also filed a Motion For Preliminary Injunction, which I denied on July 7, 2025. With leave, he filed a Second Amended Complaint ("SAC") on July 8, 2025.

In his SAC, he alleges that the notice he received prior to the upset tax sale was constitutionally deficient and that the denial of payment during the 30-day statutory objection period (following the upset tax sale) violated his due process rights and constituted an unlawful taking, particularly given the gross disparity between the value of the property and the amount of his delinquent taxes. He asserts a *Monell* claim, contending that the County's refusal to accept his tendered payment before the 30-day

statutory objection period expired created an administrative barrier and that the County's policies, practices, and customs deprived him of due process. He also raises state law claims for intentional infliction of emotional distress, unjust enrichment, conversion, and violations of the Pennsylvania Constitution because of the upset tax sale. He has also renewed his motion for preliminary injunction, asking me to enjoin the County from transferring the deed and title of the property. On August 2, 2025, he moved for default judgment, which I denied.

On September 2, the County Defendants moved to dismiss under Rules 12(b)(1) and 12(b)(6). They attached the Court of Common Pleas Order dated June 12, 2025, as an exhibit to their motion. The motions are fully briefed and ripe for decision.

II. LEGAL STANDARD

If a court "determines at any time that it lacks subject-matter jurisdiction, the court must dismiss the action." Fed. R. Civ. P. 12(h)(3). Federal courts have "an independent obligation to determine whether subject-matter jurisdiction exist[s]." *Guerra v. Consol. Rail Corp.*, 936 F.3d 124, 131 (3d Cir. 2019). Parties may raise the issue of lack of subject matter jurisdiction under Fed. R. Civ. P. 12(b)(1).

A court may treat a motion under Rule 12(b)(1) "as either a facial or factual challenge to the court's subject matter jurisdiction." *Gould Elecs. Inc. v. United States*, 220 F.3d 169, 176 (3d Cir. 2000). For a facial attack, "the court must only consider the allegations of the complaint and documents referenced therein and attached thereto, in

the light most favorable to the plaintiff." *Id.* "Thus, a facial attack calls for a district court to apply the same standard of review it would use in considering a motion to dismiss under Rule 12(b)(6)[.]" *Const. Party of Pa. v. Aichele*, 757 F.3d 347, 358 (3d Cir. 2014). Where, as here, a movant files a motion to dismiss before it files any answer to the Complaint or otherwise presents competing facts, its motion is "by definition, a facial attack." *Id.*

Under Rule 12(b)(6), a district court may dismiss a complaint for failure to state a claim upon which relief can be granted. Fed. R. Civ. P. 12(b)(6). Rather than require detailed pleadings, the "Rules demand only a short and plain statement of the claim showing that the pleader is entitled to relief[.]" *Connelly v. Lane Const. Corp.*, 809 F.3d 780, 786 (3d Cir. 2016). "To survive a motion to dismiss, a complaint must contain sufficient factual matter, accepted as true, to state a claim to relief that is plausible on its face." *Id.* First, the court must identify the elements needed to set forth a particular claim. *Id.* at 787. Second, the court should identify conclusory allegations, such as legal conclusions, that are not entitled to the presumption of truth. *Id.* Third, with respect to well-pleaded factual allegations, the court should accept those allegations as true and "determine whether they plausibly give rise to an entitlement to relief." *Id.* The court must "construe those truths in the light most favorable to the plaintiff, and then draw all reasonable inferences from them." *Id.* at 790. In considering a motion to dismiss, a court may also take judicial

notice of matters of public record, such as state court proceedings. *See Hartig Drug Co., Inc. v. Senju Pharm. Co., Ltd.*, 836 F.3d 261, 268 (3d Cir. 2016).

Courts must construe *pro se* complaints liberally. *See Liggon-Redding v. Estate of Sugarman*, 659 F.3d 258, 265 (3d Cir. 2011). In doing so, however, courts "may not rewrite a plaintiff's allegations." *Gen. Refractories Co. v. Fireman's Fund Ins. Co.*, 337 F.3d 297, 309 (3d Cir. 2003).

III. ANALYSIS

A. *Rooker-Feldman*

Federal courts are not appellate courts for disappointed state court litigants. The *Rooker-Feldman* doctrine precludes federal courts from entertaining "cases brought by state court losers complaining of injuries caused by state-court judgments rendered before the district court proceedings commenced and inviting district court review and rejection of those judgments." *Exxon Mobil Corp. v. Saudi Basic Indus. Corp.*, 544 U.S. 280, 284 (2005). The *Rooker-Feldman* doctrine bars a claim that was "actually litigated in a state court prior to the filing of the federal action" or is "inextricably intertwined with the state adjudication." *In re Knapper*, 407 F.3d 573, 580 (3d Cir. 2005). A federal claim is "inextricably intertwined" with an issue adjudicated by a state court when "(1) the federal court must determine that the state court judgment was erroneously entered in order to grant the requested relief, or (2) the federal court must take an action that would negate the state court's judgment." *In re Madera*, 586 F.3d 228, 232 (3d Cir. 2009).

The *Rooker-Feldman* doctrine applies when: "(1) the federal plaintiff lost in state court; (2) the plaintiff 'complains of injuries caused by the state-court judgments'; (3) those judgments were rendered before the federal suit was filed; and (4) the plaintiff is inviting the district court to review and reject the state judgments." *Vuyanich v. Smithton Borough*, 5 F.4th 379, 385 (3d Cir. 2021) (quotation omitted). Courts characterize the second and fourth factors as substantive and the first and third as procedural. *See Merritts v. Richards*, 62 F.4th 764, 774 (3d Cir. 2023). "The procedural posture is rarely at issue." *Rodriguez v. Montgomery Cnty. Off. of Child. & Youth*, Civ. A. No. 15-6186, 2016 WL 2897470, at * 3 (E.D. Pa. May 17, 2016) (citing *Hoblock v. Albany Cnty. Bd. Of Elec.*, 422 F.3d 77, 85 (2d Cir. 2005)). The substantive factors, by contrast, are usually "key to determining whether a federal suit presents an independent, non-barred claim". *Great W. Mining & Min. Co. v. Fox Rothschild LLP*, 615 F.3d 159, 166 (3d Cir. 2010).

As with most cases, the procedural factors are not at issue in this case. Mr. Hartley pursued his rights in state court by petitioning the Common Pleas Court to set aside the tax sale of his home, but he was unsuccessful. The Common Pleas Court Judgment was entered the day before he filed this action.

As for the substantive factors, they both reveal that the *Rooker-Feldman* doctrine applies. For the second factor, the question is whether Mr. Hartley suffered injuries as a result of Defendants' conduct or as a result of the state court's decision. *See Great Western Mining & Mineral Co. v. Fox Rothschild, LLP*, 615 F.3d 159, 166 (3d Cir. 2010). In making

that determination, I can look beyond Mr. Hartley's characterization of his claims to discern whether an injury is one that the state court decision produced or whether the state court judgment just ratified, acquiesced in, or left unpunished a harm. *See id.* at 167. The harm that Mr. Hartley suffered is the loss of his home. That occurred as a result of the state court's decision. It held that Mr. Hartley received the notice that the RETSL required and that the RETSL did not afford Mr. Hartley a post-sale redemption right. (ECF No. 39-1 at 4-6.) Thus, the Common Pleas Court didn't just let the upset sale happen; it authorized it and therefore caused the harm about which Mr. Hartley complains.

For the fourth factor, I have to determine whether the relief that Mr. Hartley seeks would require me to "effectively reverse the state decision or void its ruling." *FOCUS v. Allegheny Cnty. Court of Common Pleas*, 75 F.3d 834, 840 (3d Cir. 1996) (citation omitted). It does. The only way for me to grant Mr. Hartley relief is to conclude that the state court approved an upset sale that violated Mr. Hartley's rights. Mr. Hartley's lawsuit is, at its core, an effort to relitigate and overturn the adverse decision of the Common Pleas Court. The relief he seeks confirms this point: he's asked me to "[g]rant equitable relief in the form of an order reversing the order that denied [him] relief to set aside tax sale, and allow [him] to redeem [the] property." (ECF No. 13, at 21.)

Mr. Hartley tries to avoid this outcome by arguing that he's now advancing different legal theories than he did in state court. That doesn't matter, though, for several reasons. *First*, the Common Pleas Court already recognized that Mr. Hartley had waived

some of the arguments he asserted in his Petition by failing to press them or provide evidence. (ECF No. 39-1 at 2 n.1.) So, to the extent Mr. Hartley seeks to advance them, he is asking me to undo the state court's procedural ruling. *Second*, and more fundamentally, presenting a new theory in federal court does not allow a plaintiff to bypass *Rooker-Feldman*. I'm persuaded by the reasoning of the Second Circuit, which has held that "[j]ust presenting in federal court a legal theory not raised in state court ... cannot insulate a federal plaintiff's suit from *Rooker-Feldman* if the federal suit nonetheless complains of injury from a state-court judgment and seeks to have the state-court judgment reversed." *Hoblock v. Albany Cnty. Bd. of Elections*, 422 F.3d 77, 86 (2d Cir. 2005). *Third*, to the extent that Mr. Hartley claims that the state court proceedings themselves violated his due process rights, that argument cannot save him. His remedy to a flawed state court proceeding is an appeal, not a federal lawsuit. There is no way that I could evaluate his due process claims without questioning and potentially undoing the Common Pleas Court's decision.¹

B. State Law Claims

Having dismissed Mr. Hartley's federal claims, there is no jurisdictional basis for this Court to hear his state law claims. I will not exercise the Court's supplemental

¹ Mr. Hartley's federal claims fall squarely within *Rooker-Feldman*, and I therefore lack subject-matter jurisdiction to hear them. Because *Rooker-Feldman* provides a clear bar, I need not reach the separate question of whether jurisdiction might be barred under the Tax Injunction Act or whether Mr. Hartley has failed to state a claim upon which relief can be granted under Rule 12(b)(6).

jurisdiction because the case is in its infancy and there is no efficiency to be gained by having those claims remain in federal court. 28 U.S.C. § 1367(c)(3); *Hedges v. Musco*, 204 F.3d 109, 123 (3d Cir. 2000).

Nor is there an independent jurisdictional basis for the claims to be in this Court. They do not arise under federal law. *See* 28 U.S.C. § 1331. It appears from the Complaint that both Mr. Hartley and the defendants are Pennsylvania citizens. Therefore, there is not complete diversity of citizenship among the parties. *See Zambelli Fireworks Mfg. Co. v. Wood*, 592 F.3d 412, 419 (3d Cir. 2010). Even if there were a jurisdictional basis for the claims to remain in this Court, the state law claims are inextricably intertwined with the state court judgment regarding the tax sale. Resolving them would require me to revisit and negate the state court's ruling, so *Rooker-Feldman* bars my jurisdiction over those claims as well. I will therefore dismiss the state law claims without prejudice because I am not addressing them on the merits.

IV. CONCLUSION

I can't sit in judgment of a state court decision, but that's what Mr. Hartley's claim asks me to do. Because this Court doesn't have subject matter jurisdiction to hear his claims, I will dismiss them. I will do so without prejudice, but I will not grant Mr. Hartley leave to file an Amended Complaint because there do not appear to be additional facts that he could plead to cure the jurisdictional flaws. An appropriate Order follows.

BY THE COURT:

/s/ Joshua D. Wolson

JOSHUA D. WOLSON, J.

October 23, 2025

APPENDIX C

**Order of the United States District Court for the Eastern District of Pennsylvania
dismissing the action (Oct. 23, 2025)**

**IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

BRAHEEM HARTLEY,

Plaintiff,

v.

DELAWARE COUNTY et al.,

Defendants.

Case No. 2:25-cv-03078-JDW

ORDER

AND NOW, this 23rd day of October 2025, upon consideration of Defendants' Motion To Dismiss Plaintiff's *Pro Se* Complaint (ECF No. 39), for the reasons stated in the accompanying Memorandum, it is **ORDERED** that the Motion is **GRANTED**, and all claims in this case are **DISMISSED WITHOUT PREJUDICE**. For the reasons stated in the accompanying Memorandum, I will not grant leave to amend.

It is **FURTHER ORDERED** that Plaintiff's Renewed Motion For Injunction (ECF No. 12) is **DENIED AS MOOT**.

The Clerk of Court shall mark the case closed.

BY THE COURT:

/s/ Joshua D. Wolson

JOSHUA D. WOLSON, J.

APPENDIX D

**Order of the United States District Court for the Eastern District of Pennsylvania denying
Petitioner's Motion for Reconsideration (Nov. 5, 2025)**

**IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

BRAHEEM HARTLEY

Plaintiff,

v.

DELAWARE COUNTY et al.,

Defendants.

Case No. 2:25-cv-03078-JDW

ORDER

AND NOW, this 5th day of November, 2025, upon consideration of Plaintiff's Motion For Reconsideration Under Fed. R. Civ. P. 59(e) (ECF No. 47), I note as follows.

1. A court may reconsider a prior ruling if the moving party shows (a) an intervening change in the controlling law, (b) the availability of new evidence that was not available when the court issued its order, or (c) the need to correct a clear error of law or fact or to prevent manifest injustice. *See Romero v. Allstate Ins. Co.*, 1 F. Supp.3d 319, 420 (E.D. Pa. 2014). Courts should grant reconsideration "sparingly." *Id.* A litigant may not use a reconsideration to get a "second bite at the apple" and to relitigate an issue on which it did not prevail the first time. *Bhatnagar v. Surrendra Overseas Ltd.*, 52 F.3d 1220, 1231 (3d Cir. 1995). "Whatever other circumstances may justify reconsideration, mere presentation of arguments or evidence seriatim does not." *Id.*

2. A “clear error of law” means that a court based its decision on inapplicable law. That is, the court either applied precedent that no longer applies or failed to identify a controlling statute or precedent. *See In re Energy Future Holdings Corp.*, 904 F.3d 298, 312 (3rd Cir. 2018) (citation omitted). Disagreement with the way the court interpreted the applicable statutes, regulations, and precedents does not qualify as an error of law that justifies reconsideration. *See Progressive Cas. Ins. Co. V. PNC Bank, N.A.*, 73 F. Supp. 2d 485, 487 (E.D. Pa. 1999).

3. Although Mr. Hartley argues that I made a clear error of law,¹ he fails to make such a showing. Instead, his Motion regurgitates arguments that I considered before I issued the Order granting the County Defendants’ motion to dismiss. He claims I misapprehended the source of his alleged injury and overlooked *Exxon Mobil Corp. v. Saudi Basic Indus. Corp.*, 544 U.S. 280 (2005), *Great Western Mining & Mineral Co. v. Fox Rothschild LLP*, 615 F.3d 159 (3d Cir. 2010), and *Merritts v. Richards*, 62 F.4th 764 (3d Cir. 2023). But those cases were central to my prior analysis. Each confirms that *Rooker-Feldman* applies when a plaintiff’s claimed injury arises from a state court judgment and when the relief sought would effectively nullify that judgment. The doctrine does not turn

1. Section II.B.8 of my Policies and Procedures does not permit responses to reconsideration motions unless I invite them. Because Mr. Hartley’s motion repackages arguments he made in his response in opposition to the County Defendant’s motion to dismiss without raising new ones, I have not invited a response.

on how a plaintiff characterizes the wrong, but on whether the federal court could grant relief without disturbing the state court's decision.

4. The relief Mr. Hartley seeks, including the return of his home and a declaration that the tax sale violated his constitutional rights, would nullify the state court's determination that the sale was valid. Evaluating his due process allegations would also necessarily require questioning, and potentially undoing, that judgment. Under *Exxon Mobil* and its progeny, this is the circumstance in which *Rooker-Feldman* applies.

5. Mr. Hartley's attempt to reframe his claim as challenging only the County's "executive, policymaking, and administrative acts" does not change the jurisdictional analysis. The Pennsylvania Court Of Common Pleas found that the Bureau complied with the notice requirements of the Pennsylvania Real Estate Tax Sale Law and that Mr. Hartley had no right of post-sale redemption under the RETSL. In reaching those conclusions, the state court necessarily adjudicated the same conduct that Mr. Hartley labels "administrative misconduct." The loss of his home flowed from that judgment; it was not an injury separate from it. Because the state court's order did not merely ratify an independent harm but authorized the sale, the alleged injury is inseparable from the judgment itself. Any ruling in his favor in this case would require me to reach the opposite conclusion, that the sale was invalid or unconstitutional, which would effectively reverse the state court.

It is therefore **ORDERED** that Plaintiff's Motion For Reconsideration Under Fed. R. Civ. P. 59(e) is **DENIED**.

BY THE COURT:

/s/ Joshua D. Wolson

JOSHUA D. WOLSON, J.

APPENDIX E

**Order of the Delaware County Court of Common Pleas denying Petitioner's Petition to Set
Aside Tax Sale (June 12, 2025)**

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

BRAHEEM HARTLEY
Plaintiff

v.

NO: CV2024-009038

DELAWARE COUNTY TAX CLAIM BUREAU
Defendant

and

MERRICK NEUMANN
Intervenor

ORDER DENYING PETITION TO SET ASIDE

AND NOW, this 12th day of June 2025, upon consideration of the Petition to Set Aside Tax Sale (the "Petition") filed by Plaintiff/Petitioner Braheem Hartley ("Petitioner" or "Hartley"); the March 17, 2025 Order Granting the Petition to Intervene filed by the Tax Sale Purchaser, Merrick Neumann ("Intervenor" or "Neumann"); and a hearing having been held on April 29, 2025 (the "April 29 Hearing") wherein the Petitioner, the Intervenor, and the Delaware County Tax Claim Bureau (the "Bureau") participated, all parties had a full and fair opportunity to be heard, testimony was provided by Janine Heinlein, the Tax Sale Coordinator for the Bureau, and exhibits marked P-1 through P-8 were admitted into evidence without objection; the Court having taken the matter under advisement at the conclusion of the April 29 Hearing and provided the parties the opportunity to make post-hearing submissions to the Court; upon consideration of a brief received from Intervenor and seven documents submitted by Petitioner (consisting of his writing reaffirming intent to redeem; confirmation of his e-filed Petition on October 4, 2024, October 9, 2024 and October 16, 2024; notice of payment sent via email on October 4, 2024; notice of intent to deny payment; official denial of payment October 4, 2024;

official denial of payment of December 5, 2024; and a money order payment); IT IS HEREBY **ORDERED** and **DECREED** that the Petition is **DENIED** as set forth below.

On or about September 19, 2024, 705 Carriage Circle, Aston, Delaware County, Pennsylvania, Tax Folio No. 09-00-00605-52 (the "Property"), owned by Hartley, was exposed to an upset tax sale by the Bureau as a result of delinquent real estate taxes for the 2022 tax year. Intervenor Merrick Neumann was the successful bidder at the sale. Petitioner Hartley argues that the Bureau did not provide him with the proper notice of "any prior notification until the notification of the sale itself of the sale itself." See Pet. ¶8. Petitioner also argues that under the Real Estate Tax Sales Law, 72 P.S. § 5860.101 *et seq.* ("RETSL"), he attempted to object to the sale by tendering the full amount of delinquent taxes owed and argued in his Petition and before the Court that under RETSL, he had a "right to redeem." See 72 P.S. §§ 5860.501 and 5860.607.¹

The record established at the April 29 Hearing, including the credible testimony of Ms. Heinlein and the various documents admitted into evidence, includes the following:

- 705 Carriage Circle, Aston, Delaware County, Pennsylvania, was the last address on file for Petitioner and the Property with the Board of Assessment.
- The Bureau mailed, via certified mail, return receipt requested, a return and claim notice to the Property, and the green card for the return and claim notice was sent back to the Bureau, signed on March 18 signed by a D. Burke. See Ex. P- 1 (Return Claim Notice).
- The Bureau mailed the Notice of Public Sale of the Property, via certified mail, return receipt requested, to the Property, and the green card for the Notice of Public Sale was sent back to the Bureau, signed on July 16 by what appears to be the signature of Petitioner Braheem Hartley. See Ex. P-2 (Notice of Public Sale).

¹ The Court notes that, in his Petition, Hartley raised various other grounds for setting aside the upset tax sale; at the April 29 Hearing, however, Hartley did not argue anything other than the notice and redemption issues, nor did he introduce any evidence in connection with his various arguments, nor did he address these issues in any brief following the April 29 Hearing. Those issues, therefore, are deemed waived.

- On August 15, 2024, at 3:20PM, the Delaware County Sheriff, Edward Murphy, posted the Notice of Public Sale at the Property's front door. See Ex. P- 3 (August 2024 Sheriff Posting).
- The Petition for Sale of Occupied Property was granted by an Order dated September 5, 2024, which granted the right to proceed with the sale of the Property on September 19, 2024 without the necessity for personal notice to Petitioner as the owner-occupant of the Property. See Ex. P- 4 (Petition and Order).
- The Bureau mailed the Notice of Public Sale of the Property- Final Notice, via regular mail, on August 19, 2024, to the Property, and the mail was not sent back to the Bureau. See Ex. P-5 (Notice of Public Sale- Final Notice).
- The Property was advertised in the Spirit Paper on August 14, 2024, the Philadelphia Inquirer on August 15, 2024, and the Delaware County Legal Journal on August 16, 2024. See Ex. P-6a and b (Spirit Paper Publication); Ex.P-6 c and d (Philadelphia Inquirer Publication); & Ex. P-6 e and f (Delaware County Legal Journal Publication).
- The Bureau maintained a contact sheet for the Property, documenting any contact the Bureau had with Hartley, as well as any additional efforts to notify Hartley of the sale. See Ex. P-7.
- On October 3, 2024, two weeks *after* the date of the Upset Tax Sale, Hartley called twice. During the first telephone call, at 10:30AM, Hartley acknowledged that he had received the Notice that the Property had sold and that he was coming in to pay the monies owed. During this telephone call, Mr. Hartley was told the Property had sold and that he should seek the advice of an attorney. See Ex. P-7.
- During the second telephone call, on October 3, 2024, at 10:58AM, Hartley informed the Bureau that he would be filing a Petition to Set Aside as well as contacting an attorney. Hartley was provided with the Bidder number (#267) and the bid amount of \$220,000.00. See Ex. P-7.

The Petition to Set Aside was dated by Hartley on October 5, 2024 but was not docketed by the Office of Judicial Support until October 31, 2024. See Dkt. No.3. When a petitioner raises an issue pertaining to the tax claim bureau's failure to comply with notice requirements, the tax claim bureau bears the burden to prove strict compliance with the statutory notice of the provisions of the RETSL. Pitts v. Delaware County Tax Claim Bureau,

967 A.2d 1047, 1053 (Pa. Commw. Ct. 2009) (quoting In re Tax Sale of Real Property Situated in Jefferson Twp., 828 A.2d 475, 479 (Pa. Commw. Ct. 2003)). Section 5860.602 of the RETSL requires that the Bureau undertake reasonable efforts to locate all property owners and provide notice by publication at least thirty (30) days before the sale, notification by certified mail at least thirty (30) days before the sale, and by posting the property at least ten (10) days before the sale.

In this case, there is no evidence suggesting that the Bureau failed to comply with the notice requirements set forth in the RETSL. Ms. Heinlein's credible testimony and Exhibits P-1 and P-2 confirm that Notice of the Return and the Notice of Sale were all sent to the Property by certified mail, restricted delivery to the Property, with the certified mail being signed. These mailings were sent more than thirty days before the sale. See 72 P.S. § 5860.602(e)(1) (requiring that the bureau give notice to the property's owner at least thirty days prior to the sale by certified mail, restricted delivery).

Further, the testimony and evidence, Exhibits, P-6a -f, confirm that the Bureau provided notice in two newspapers of general circulation—the Spirit News and the Philadelphia Inquirer—as well as in the Delaware County Legal Journal thirty days before the sale. See 72 P.S. § 5860.602(a) (requiring that the bureau give notice at least thirty days prior to the sale in two newspapers of general circulation and in the legal journal).

Additionally, Ms. Heinlein's credible testimony and Exhibit P-5 confirm that the Bureau mailed notice of the Final Notice of the Sale via regular mail to the Property's address, which was not returned to the Bureau. See 72 P.S. § 5860.602(e)(2) (requiring that, if return receipt is not received, the bureau must give notice at least ten days before the sale by first class mail).

Further, Ms. Heinlein's credible testimony and Exhibit 3 confirm that Deputy Sheriff Murphy posted the Property on August 15, 2024, well more than ten days prior to the upset tax sale. See 72 P.S. § 5860.602(e)(3) (requiring that the property scheduled for sale be posted at least ten days before the sale).

Hartley provided no testimony at the April 29 Hearing, nor did he introduce any evidence to rebut the credible testimony of Ms. Heinlein and/or the evidence admitted into evidence.

In light of the foregoing, the Court finds that the Bureau provided Petitioner with all the necessary notices required under the RETSL, and the Petition may not be granted on that basis.

The Court also addresses Petitioner's argument that under RETSL, he had the right of redemption within thirty days following the sale of the Property at the Upset Tax Sale. Petitioner alleges that under RESTL, Section 607, he had thirty days from the date of the sale to object to the Upset Tax Sale and that under Section 501, he had nine months from the date of the acknowledgement of the saw to redeem the property by paying all back taxes owed. Petitioner claims that he both objected to the sale and attempted to pay all back taxes in full, but that those payments were rejected by the Bureau. The testimony of Ms. Heinlein corroborates the suggestion that Hartley attempted, via his telephone calls and the filed Petition to Set Aside, to object to the sale. Her testimony also confirms that Hartley offered monies to the Bureau to attempt to cure the delinquency; however, those payments were returned to Hartley.

The RETSL clearly and unequivocally states, in two separate sections, that there is no redemption following the **sale** of the Property. In Section 501, the law states "(c) There shall be

no redemption of any property after the actual sale thereof. 72 P.S. § 5860.501(c). Additionally, in Section 607, RETSL provides: "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. "See 72 P.S. § 5860.607(g). Case law has confirmed that when an upset tax sale has been held, pursuant to the RETSL, that statute alone is controlling and determines whether a property owner has the redemption right. Pacella v. Washington Cnty. Tax Claim Bureau, 10 A.3d 422, 430 (Pa. Cmwlth. Ct. 2010) (citing Gordon v. Harrisburg, 171 A. 277, 278 (Pa. 1934)). See also First Fed. Sav. & Loan Ass'n of Lancaster v. Swift, 321 A.2d 895 (Pa. 1974). Additionally, the Pacella Court found specifically that where a Petition to Set Aside has been denied and the sale has been confirmed, as is the case herein, there is no right of redemption. 10 A.3d at 429.

Therefore, the law is clear and as the Notice to Petitioner was proper and as Petitioner only attempted to exercise a right of redemption, or pay his back taxes, after the conclusion of the sale, the sale of the Property was proper, and title should properly pass to Intervenor as the successful bidder at the Upset Tax Sale on September 19, 2024.

For the foregoing reasons, it is **HEREBY ORDERED** and **DECREED** that the Petition is **DENIED**.

BY THE COURT:



Kelly D. Eckel, J,

APPENDIX F

**Order of the United States Court of Appeals for the Third Circuit granting Petitioner's
Motion for Judicial Notice of the recorded deed and title transfer (June 29, 2026)**

UNITED STATES COURT OF APPEALS FOR THE THIRD CIRCUIT

No. 25-3196

BRAHEEM HARTLEY,
Appellant

v.

DELAWARE COUNTY, PENNSYLVANIA; DELAWARE COUNTY TAX CLAIM
BUREAU; JANINE HEINLEIN, Upset Tax Sale Coordinator Delaware County Tax
Claim Bureau

(E.D. Pa. No. 2:25-cv-03078)

Present: KRAUSE, RESTREPO and PORTER, *Circuit Judges*

1. Motion by Appellant to Take Judicial Notice of Recorded Deed
and Title Transfer

Respectfully,
Clerk/dwb

ORDER

The foregoing motion is GRANTED.

By the Court,

s/ Cheryl Ann Krause
Circuit Judge

Dated: June 29, 2026
DWB/arr/cc: BH; JL

APPENDIX G

**Order of the United States Court of Appeals for the Third Circuit denying Petitioner's
Petition for Panel Rehearing (July 14, 2026)**

UNITED STATES COURT OF APPEALS
FOR THE THIRD CIRCUIT

No. 25-3196

BRAHEEM HARTLEY,
Appellant

v.

DELAWARE COUNTY, PENNSYLVANIA; DELAWARE COUNTY TAX CLAIM
BUREAU; JANINE HEINLEIN, Upset Tax Sale Coordinator Delaware County Tax
Claim Bureau

(E.D. Pa. No.: 2:25-cv-03078)

SUR PETITION FOR PANEL REHEARING

Present: KRAUSE, RESTREPO, and PORTER, Circuit Judges

The petition for rehearing filed by Appellant Braheem Hartley in the above-entitled case having been submitted to the judges who participated in the decision of this Court, it is hereby ORDERED that the petition for rehearing by the panel is denied.

BY THE COURT,

s/ Cheryl Ann Krause
Circuit Judge

Dated: July 14, 2026

cc: Braheem Hartley
John Larkin, Esq.

APPENDIX H

**Judgment of the United States Court of Appeals for the Third Circuit, Hartley v. Delaware
County, No. 25-3196 (Apr. 3, 2026)**

UNITED STATES COURT OF APPEALS
FOR THE THIRD CIRCUIT

No. 25-3196

BRAHEEM HARTLEY,
Appellant

v.

DELAWARE COUNTY, PENNSYLVANIA; DELAWARE COUNTY
TAX CLAIM BUREAU; JANINE HEINLEIN, Upset Tax Sale
Coordinator Delaware County Tax Claim Bureau

On Appeal from the United States District Court
for the Eastern District of Pennsylvania
(D.C. Civil Action No. 2:25-cv-03078)
District Judge: Honorable Joshua D. Wolson

Submitted Pursuant to Third Circuit LAR 34.1(a)
April 1, 2026
Before: KRAUSE, RESTREPO, and PORTER, *Circuit Judges*

JUDGMENT

This cause came to be considered on the record from the United States District Court for the Eastern District of Pennsylvania and was submitted pursuant to Third Circuit LAR 34.1(a) on April 1, 2026.

On consideration whereof, it is now hereby ORDERED and ADJUDGED by this Court that the judgment of the District Court entered October 24, 2025, be and the same is hereby affirmed. Costs taxed against the appellant. All of the above in accordance with the opinion of this Court.

ATTEST:

s/ Patricia S. Dodszuweit
Clerk

Dated: April 3, 2026

OFFICE OF THE CLERK

PATRICIA S. DODSZUWEIT

CLERK



UNITED STATES COURT OF APPEALS

FOR THE THIRD CIRCUIT
21400 UNITED STATES COURTHOUSE
601 MARKET STREET
PHILADELPHIA, PA 19106-1790

Website: www.ca3.uscourts.gov

TELEPHONE

215-597-2995

April 3, 2026

Mr. Braheem Hartley
7734 A Lucretia Mott Way
Elkins Park, PA 19014

John Larkin, Esq.
Office of Solicitor
201 W Front Street
Media, PA 19063

RE: Braheem Hartley v. Delaware County, Pennsylvania, et al
Case Number: 25-3196
District Court Case Number: 2:25-cv-03078

ENTRY OF JUDGMENT

Today, **April 03, 2026**, the Court entered its judgment in the above-captioned matter pursuant to Fed. R. App. P. 36.

If you wish to seek review of the Court's decision, you may file a petition for rehearing. The procedures for filing a petition for rehearing are set forth in Fed. R. App. P. 40, 3rd Cir. LAR 35 and 40, and summarized below.

Time for Filing:

14 days after entry of judgment.

45 days after entry of judgment in a civil case if the United States is a party.

Form Limits:

3900 words if produced by a computer, with a certificate of compliance pursuant to Fed. R. App. P. 32(g).

15 pages if hand or type written.

Attachments:

A copy of the panel's opinion and judgment only.

Certificate of service, unless the petition is filed and served through the Court's electronic-filing system.

Certificate of compliance if petition is produced by a computer.

No other attachments are permitted without first obtaining leave from the Court.

Unless the petition specifies that the petition seeks only panel rehearing, the petition will be construed as requesting both panel and en banc rehearing. A party seeking both forms of rehearing must file the petitions as a single document. Fed. R. App. P. 40(a).

A party who is entitled to costs pursuant to Fed.R.App.P. 39 must file an itemized and verified bill of costs within 14 days from the entry of judgment. The bill of costs must be submitted on the proper form which is available on the court's website.

A mandate will be issued at the appropriate time in accordance with the Fed. R. App. P. 41.

Please consult the Rules of the Supreme Court of the United States regarding the timing and requirements for filing a petition for writ of certiorari.

Very truly yours,

Patricia S. Dodszuweit, Clerk

By: s/Desiree White-Banks/clw
Case Manager
267-299-4252

APPENDIX I

Notice of Issuance of Mandate from the United States Court of Appeals for the Third Circuit, stating that the certified judgment was issued in lieu of a formal mandate (July 22, 2026)

OFFICE OF THE CLERK

PATRICIA S. DODSZUWEIT

CLERK



UNITED STATES COURT OF APPEALS

FOR THE THIRD CIRCUIT
21400 UNITED STATES COURTHOUSE
601 MARKET STREET
PHILADELPHIA, PA 19106-1790

Website: www.ca3.uscourts.gov

July 22, 2026

TELEPHONE

215-597-2995

Mr. George V. Wylesol
United States District Court for the Eastern District of Pennsylvania
James A. Byrne United States Courthouse
601 Market Street
Philadelphia, PA 19106

RE: Braheem Hartley v. Delaware County, Pennsylvania, et al

Case Number: 25-3196

District Court Case Number: 2:25-cv-03078

Dear District Court Clerk:

Enclosed herewith is the certified judgment together with copy of the opinion in the above-captioned case. The certified judgment is issued in lieu of a formal mandate and is to be treated in all respects as a mandate.

Counsel are advised of the issuance of the mandate by copy of this letter. The certified judgment shows costs taxed, if any.

Very truly yours,

s/ Patricia S. Dodszuweit

Clerk

By: s/ Desiree

Case Manager

267-299-4252

cc: Braheem Hartley
John Larkin, Esq.

APPENDIX J

Pertinent text of the Pennsylvania Real Estate Tax Sale Law, 72 Pa. Stat. § 5860.205(d)–(f)

THOMSON REUTERS
Unofficial Purdon's Pennsylvania Statutes
WESTLAW
from Westlaw

[Browse - Unofficial Purdon's Pennsylvania Statutes from Westlaw Table of Contents](#)

§ 5860.205. System of accounting and distribution

Purdon's Pennsylvania Statutes and Consolidated Statutes
Title 72 P.S. Taxation and Fiscal Affairs

Purdon's Pennsylvania Statutes and Consolidated Statutes

Title 72 P.S. Taxation and Fiscal Affairs

Chapter 4. Local Taxation (Refs & Annos)

Delinquent Taxes in Counties, Cities of Third Class, Boroughs, Etc. (Refs & Annos)

Article II. Tax Claim Bureau

72 P.S. § 5860.205

§ 5860.205. System of accounting and distribution

Currentness

- (a) In each county bureau a system of accounting and distribution of all moneys collected or received under the provisions of this act shall be established in the bureau as may be determined by the county commissioners, the county controller, if any, and county treasurer.
- (b) The bureau shall keep an accurate account of all money recovered and received by it under this act and maintain a separate account for each property.
- (c) Money received on account of costs, fees and expenses advanced by any taxing district shall be repaid to the taxing district making the advance. Other money collected under this act shall be subject, first, to a commission of five per centum (5%) of all money collected to be retained by the bureau to offset costs of the administration of this act. Interest earned on money held by the bureau prior to distribution shall also be retained by the bureau for administrative costs.
- (c.1) It shall then be the duty of the bureau to distribute the entire remaining balance of the moneys collected, except moneys collected through any tax sale under the provisions of this act, to the taxing districts at least once every three (3) months in

proportion to the taxes due each taxing district.

(d) It shall be the duty of the bureau to distribute all moneys collected as the result of any tax sale conducted under the provisions of this act, less the deductions authorized by subsection (c), in the following manner and according to the following priority:

(1) First, to the Commonwealth, by payment to the State Treasurer through the Department of Revenue, for satisfaction of tax liens of the Commonwealth only if the total amount of such liens or such portion thereof have been included in the purchase price and paid by the purchaser or the property is sold at judicial sale pursuant to this act.

(2) Second, to the respective taxing districts in proportion to the taxes due them.

(3) Third, to taxing districts or municipal authorities for satisfaction of municipal claims.

(4) Fourth, to mortgagees and other lien holders, in order of their priority, for satisfaction of mortgages and liens as they may appear of record, whether or not discharged by the sale.

(5) Fifth, to the owner of the property.

(e) Prior to the actual distribution required by subsection (d), the bureau shall petition the court of common pleas for a confirmation of distribution. The petition shall set forth a proposed schedule of distribution for each account and shall request the court to issue a rule to show cause on each distributee why the court should not confirm the distribution as proposed. The rule to show cause and a copy of the petition shall be served by first class mail upon each distributee and upon the purchaser, with proof of mailing to the last residence or place of business of the distributee known to the bureau and to the purchaser at the address given to the bureau. If the rule to show cause is not returned by any distributee or purchaser on or before the time set for its return, the court shall forthwith confirm the distribution absolutely. If any distributee or purchaser makes a return of the rule within the time set by the court, the court shall forthwith hear any objections and exceptions to the proposed distribution and thereafter adjust the schedule of distribution as it deems just and equitable according to law and confirm the distribution absolutely as adjusted. An absolute confirmation of distribution by the court shall be final and nonappealable with respect to all distributees listed in the petition.

(f) Whenever no claim for payment of any balance due the owner of the property is presented by or on behalf of the owner within a period of three (3) years of the date of the sale, the balance of the proceeds shall be distributed to the respective taxing districts pro rata based on the millage imposed by the respective taxing districts as of the year such property was sold. Interest earned by the proceeds of the sale during this three-year period shall be retained by the county.

Credits

1947, July 7, P.L. 1368, art. II, § 205. Amended 1951, June 30, P.L. 991, § 1; 1952, Jan. 18, P.L. (1951) 2098, § 2. Reenacted and amended 1973, Sept. 27, P.L. 264, No. 74, § 1. Amended 1980, June 22, P.L. 247, No. 70, § 1, effective in 60 days; 1986, July 3, P.L. 351, No. 81, § 4, effective in 30 days; 1990, June 29, P.L. 260, No. 61, § 1, effective in 60 days.

72 P.S. § 5860.205, PA ST 72 P.S. § 5860.205

Current through Act 19 of the 2026 Regular Session. Some statute sections may be more current, see credits for details.

END OF DOCUMENT

APPENDIX K

**Petitioner's Motion for Reconsideration under Federal Rule of Civil Procedure 59(e), filed
in the United States District Court for the Eastern District of Pennsylvania**

**IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

[BRAHEEM HARTLEY]

Plaintiff,

v.

[DELAWARE COUNTY, PENNSYLVANIA],

[DELAWARE COUNTY TAX CLAIM BUREAU] and

**[JANINE HEINLEIN, UPSET TAX SALE COORDINATOR, DELAWARE COUNTY
TAX CLAIM BUREAU]**

Defendants.

Civil Action No. 2:25 CV 3078-JDW

PLAINTIFF'S MOTION FOR RECONSIDERATION UNDER FED. R. CIV. P. 59(e)

INTRODUCTION

Plaintiff Braheem Hartley respectfully moves for reconsideration of this Court's October 23, 2025 memorandum and order dismissing the complaint for lack of jurisdiction under the *Rooker-Feldman* doctrine. Plaintiff acknowledges that the phrasing in his original prayer for relief, which referenced "reversal" or "set-aside" of a state-court decision, was an inadvertent clerical error in wording, not a substantive request for appellate review. Plaintiff's initial complaint (DOC. 1 filed on 06-13-25), amended complaint (DOC. 7, filed on 06-19-2025), and Second Amended Complaint (DOC. 13, filed on 07-18-25), all explicitly cures the defect by plaintiff's request that judgment be "*granted in favor of the Plaintiff for federal and state constitutional violations*", as the primary request for relief from the court, and that plaintiff additional attempts to cure the defect on record prior to the courts ruling satisfy requirements for reconsideration.

Plaintiff's isolated language was misapplied by the Court as the basis for invoking *Rooker-Feldman*, despite the fact that plaintiff repeatedly cured the defect by clarifying in several separate filings: (1) Plaintiff's Renewed Motion for Preliminary Injunction (DOC 12. on 07/08/25) (Introduction- "*The prior state proceeding addressed only statutory notice compliance under Pennsylvania law. It did not adjudicate, and could not have adjudicated, the federal constitutional questions that form the basis of this § 1983 action... Plaintiff contends that these claims are distinct, independent, and properly before this Court for de novo review, and*

accordingly, this Court has jurisdiction to grant preliminary relief...”, Section I: *Plaintiff Is Likely to Succeed on the Merits* (pages 3–4), preserving an explicit jurisdictional independence argument: “*Plaintiff contends that none of these claims were adjudicated in the prior state proceedings... The federal constitutional issues now raised are separate and independent, and therefore not precluded.*”, Section III: *The Balance of Equities Favors Plaintiff* (page 5)- a direct rebuttal and preservation of *Rooker–Feldman* early on in plaintiff motion: “*Importantly, this is not a request to reverse a completed action, but to temporarily enjoin the finalization of an unlawful process, a key distinction in light of the Court’s prior denial.*”); (2) Plaintiff’s Motion for Default Judgement (DOC 25. on 08/02/2025 at paragraphs 32-36, *Rooker–Feldman* argument preserved in its own section); (3) Plaintiff Response In Opposition to Defendants Motion to Dismiss (Doc 40 on 09/03/25 at paragraphs 12-29, *Rooker–Feldman* argument preserved in its own section); and (4) substantively in Plaintiff’s Sur-Reply In Opposition to Defendants Motion to Dismiss (Doc 43 on 09/12/25 in the introduction, Section I and III, with regard to plaintiffs argument for independent constitutional violations, and their timing of injury to plaintiff, pre-state court judgement, months before); that he seeks redress only for independent constitutional violations committed by county officials in their administrative misconduct, not review or reversal of any state-court judgment, support plaintiff’s contentions for granting reconsideration

Plaintiff contends that, in many, or all of plaintiff’s filings where *rooker-feldman* is preserved and argued, *res judicata* is also likewise similarly argued to further to attempt to cure defect by clarification of plaintiff’s clerical error early on, and make clear of the fact that plaintiff seeks redress only for independent constitutional violations committed by county officials acting under the color of law.

Plaintiff further requests reconsideration because the Court overlooked controlling precedent, *Exxon Mobil Corp. v. Saudi Basic Indus. Corp.*, 544 U.S. 280 (2005); *Great Western Mining & Mineral Co. v. Fox Rothschild LLP*, 615 F.3d 159 (3d Cir. 2010); and *Merritts v. Richards*, 62 F.4th 764 (3d Cir. 2023), and misapprehended both the source and timing of Plaintiff’s injury. Plaintiff’s claims arise from executive, policymaking, and administrative acts, specifically: (1) defendants disproportionate sale of plaintiff’s property; (2) refusals to accept full redemption tenders on October 4 and December 5, 2024; and (3) and its continued retention of surplus equity, which occurred prior to any state-court judgment, rendered months later.

Plaintiff contends that because those constitutional deprivations were complete and independent month before the June 12, 2025 state ruling: (1) on the date of the disproportionate sale on September 19th 2024; (2) amplified on the dates of the denial of payment after receipt of objection (October 4 and December 5, 2024); and (3) further amplified in the subsequent unconstitutional delay months later to the June 12, 2025 state ruling, where defect could have been cured by payment and redemption, but was not, due to defendants actions, the *Rooker–Feldman* doctrine should not apply. Furthermore, plaintiff contends that because later state-court confirmation proceedings cannot cure an already completed deprivation, since due process must precede the deprivation, not follow it, the *Rooker–Feldman* doctrine further should not apply.

Plaintiff believes that the dismissal therefore constitutes clear legal error and manifest injustice warranting correction under Rule 59(e), which plaintiff respectfully seeks reconsideration.

LEGAL STANDARD

A motion for reconsideration under Fed. R. Civ. P. 59(e) may be granted to correct (1) a clear error of law; (2) newly discovered evidence; or (3) to prevent manifest injustice. *Max's Seafood Café v. Quinteros*, 176 F.3d 669, 677 (3d Cir. 1999). A court's misapplication of jurisdictional doctrine or disregard of binding precedent constitutes clear legal error. *North River Ins. Co. v. CIGNA Reinsurance Co.*, 52 F.3d 1194, 1218 (3d Cir. 1995).

ARGUMENT

I. The Court Overlooked That Plaintiff's Injury Predated Any State-Court Judgment

The memorandum assumed that Plaintiff's "*harm is the loss of his home*" and that the "*Common Pleas Court's denial of his petition caused that injury*". Plaintiff contends that factual premise is incorrect. The record shows that: (1) On September 19th 2024, defendants disproportionately sold plaintiff's property for \$220,000, to satisfy a tax delinquency of \$2728.08 without immediate or reasonably immediate just compensation; (2) On October 4, 2024, Plaintiff, all in one day, objected to the sale and tendered full payment of delinquent taxes within the thirty-day statutory objection period, which the TCB through Janine Heinlein acknowledged receipt of plaintiff objection and subsequently refused payment, all on the same day; (3) On December 5, 2024, Plaintiff again tendered full payment of delinquent tax, which also included current-year taxes, totaling \$15,427.03 to cure delinquent and current year tax defects and was again refused, after the County's acknowledgement of plaintiff's objection to the sale; and (4), defendants unconstitutional taking from the disproportionate sale and subsequent actions cause unconstitutional delay that obstructed plaintiff's redemption rights, while Plaintiff remained the record owner, and before any state-court hearing or judgment.

Plaintiff contends that under *Merritts*, *Rooker-Feldman* bars jurisdiction only when the plaintiff's injury is caused by a state-court judgment, not when "*the source of the injury is an executive or administrative act of a state official.*" 62 F.4th at 775. Here, the operative acts were the disproportionate sale without just compensation, executive and policymaking denials of redemption by Janine Heinlein in her official capacity as tax sale coordinator, and unconstitutional delay from defendants actions prior to state court ruling, not judicial rulings itself. Therefore, plaintiff request the courts reconsideration.

II. Later State Proceedings Cannot Cure an Already Completed Constitutional Deprivation

Plaintiff has repeatedly asserted in prior filings on record that "*later state-court confirmation proceedings cannot cure an already completed deprivation that occurred prior to those proceedings, because due process must precede the deprivation, not follow it.*". Plaintiff contends that the disproportionate sale without just compensation, executive and policymaking denials of redemption, and unconstitutional delay from defendants actions prior to state court ruling, was a completed constitutional deprivation(s) at each moment separately and independently, which all commutatively occurred months before any state-court ruling. *Fuentes v. Shevin*, 407 U.S. 67, 80–82 (1972); *Cleveland Bd. of Educ. v. Loudermill*, 470 U.S. 532, 547–

48 (1985). Plaintiff contends that no subsequent state-court order could retroactively supply notice or a hearing that the Constitution required beforehand. Therefore, plaintiff request the courts reconsideration.

III. Plaintiff's Claims Seek Relief for Independent Federal Violations, Not Reversal of a State Judgment

Plaintiff has taken early, clear, and intentional due diligence to cure defect on record by clarifying in several filings that he did not seek appellate review of the state courts decision because constitutional injury did not occur from state court decision. As mentioned on record, plaintiff raises independent federal and state constitutional claims that challenge the disproportionate sale without just compensation, executive and policymaking denials of redemption, and unconstitutional delay from defendant's actions prior to state court ruling, and does not ask this Court to *review, reverse, or modify the state-court judgment* (DOC 25. on 08/02/2025).

Plaintiff's injuries are ripe, active, and ongoing because the constitutional violations occurred when defendants conducted a disproportionate sale of plaintiff's property without just compensation, denied delinquent and current year tax payments that would have otherwise cured defect and allowed for redemption to occur, but defendants actions otherwise, created and maintained unconstitutional administrative and procedural barriers that denied, or otherwise obstructed plaintiff's federal and state constitutional protections to property.

Plaintiff's early, clear, and intentional due diligence to cure defect on record by clarifying in prior several filings, he did not wish to seek appellate review of the state courts decision because constitutional injury did not occur from state court decision, it occurred prior to, preserves the *Exxon Mobil* distinction between independent injuries and appellate review.

Plaintiff contends that because the success on Plaintiff's § 1983 claims would not require declaring the state judgment erroneous, *Rooker-Feldman* is inapplicable. *Great Western Mining*, 615 F.3d at 173. Therefore, plaintiff request the courts reconsideration.

IV. The Court Misapplied the "Causal Source" Inquiry by Treating a Clerical Error as Jurisdictional Despite Plaintiff's Early Correction and Clarification

The Memorandum concluded that Plaintiff "*asks for relief that would undo [the state-court] decision*". Plaintiff contends that reading overlooks Plaintiff's explicit prayer for relief for pre-judgment constitutional violations. Plaintiff contends that plaintiff's clerical error is clear, and so is plaintiff's early, and intentional attempts to cure defect on record.

Plaintiff's Second Amended Complaint's explicitly request that judgment be "*granted in favor of the Plaintiff for federal and state constitutional violations*", as the primary request for relief from the court. Plaintiff contends that while plaintiff may have also subsequently may have appeared to seek direct reversal of a state-court order, Plaintiff respectfully clarifies that such

wording was not intended as an appeal from a state-court judgment. Rather, each request was meant to obtain relief for independent constitutional violations committed by county officials acting under color of state law. Plaintiff's claims seek recognition and redress of violations of the Takings Clause, the Due Process Clause, the Equal Protection Clause, and subsequent state claims under supplemental jurisdiction, that occurred before any judicial action.

The relief sought: (1) compensatory damages (2) punitive damages (3) emotional and physical distress damages, all from independent constitutional violations that occurred prior to state court ruling (4) grant injunctive relief enjoining defendants (5) and any additional relief as the court

For the foregoing reasons, Plaintiff respectfully requests that this Court:

1. Grant Plaintiff's Motion for Reconsideration under Fed. R. Civ. P. 59(e);
2. Vacate the Court's October 23, 2025 Memorandum and Order dismissing this action;
3. Reinstate all Plaintiff's constitutional claims and renew consideration of Plaintiff's pending Renewed Motion for Preliminary Injunction; and
4. Proceed to adjudicate the merits of Plaintiff's constitutional and *Monell* claims under 42 U.S.C. § 1983.

APPENDIX L

**Petitioner's Petition for Panel Rehearing filed in the United States Court of Appeals for the
Third Circuit on April 8, 2026**

**IN THE UNITED STATES COURT OF APPEALS
FOR THE THIRD CIRCUIT**

[BRAHEEM HARTLEY]

Appellant,

v.

[DELAWARE COUNTY, et. al.]

Appellees

Civil Action No. 25-3196

PETITION FOR PANEL REHEARING ONLY

Appellant asks for the Courts help. Appellant seeks panel rehearing only under Federal Rule of Appellate Procedure 40 and does not seek rehearing en banc. Appellant seeks panel rehearing only because the opinion misapprehended the threshold issue on which its jurisdictional, preclusion, and merits rulings depended: whether the federal complaint alleged injuries caused by the County's pre-judgment executive conduct, rather than by the state-court judgment entered on June 12, 2025. Rule 40 allows for a petition for rehearing to identify with particularity each point of law or fact the court overlooked or misapprehended by the court.

INTRODUCTION

Appellants appeal presented a threshold federal-courts question under *Exxon Mobil Corp. v. Saudi Basic Industries Corp.*, 544 U.S. 280 (2005), *Great Western Mining & Mineral Co. v. Fox Rothschild LLP*, 615 F.3d 159 (3d Cir. 2010), and *Merritts v. Richards*, 62 F.4th 764 (3d Cir. 2023): whether petitioner's alleged constitutional injuries were caused by a later state-court

judgment or by earlier County conduct that had already occurred before that judgment issued. Appellant asserted throughout the record that alleged injury from the County's own executive and administrative acts: the September 19, 2024 upset tax sale, the October 4, 2024 refusal of tender, and the December 5, 2024 refusal of tender, were prejudgment injuries, and occurred prior to state court judgement, and provided material evidence of the supporting facts to the court for their review.

The district court nonetheless treated the injury as "the loss of his home" and held that the injury "occurred as a result of the state court's decision." The panel then affirmed on overlapping grounds of Rooker-Feldman, res judicata, and merits.

But the panel did not meaningfully resolve the predicate source-of-injury question that appellant squarely presented. On that omission, appellant requests a panel only rehearing.

POINT OVERLOOKED OR MISAPPREHENDED

The panel did not meaningfully resolve whether appellant's alleged injuries were caused by pre-judgment County conduct rather than by the later state-court judgment.

Rooker-Feldman is confined to cases complaining of injuries caused by state-court judgments. Appellant's core submission was that his complaint alleged injuries caused by the County's own conduct before any state-court judgment existed: a tax sale of approximately \$220,000 to satisfy about \$2,728.08 in taxes without immediate or reasonably immediate just compensation; refusal of appellant's alleged timely tender of \$2,728.08 on October 4, 2024; and refusal of appellant's later tender of \$15,427.03 on December 5, 2024, all with material evidence of the supporting facts to the court for their review.

The operative complaint challenged: (1) the County's disproportionate sale, (2) the County's refusal to honor post-sale tenders within the asserted objection period, and (3) the County's alleged retention of surplus proceeds.

On appeal, appellant expressly argued that these alleged injuries were complete months before the June 12, 2025 Common Pleas ruling and therefore arose from executive and administrative conduct, not judicial action.

The panel opinion, however, did not meaningfully resolve that issue. Instead, it affirmed on the grounds that: (1) to the extent appellant sought relief from injuries caused by the state-court judgment and invited rejection of that judgment, the claims were barred by Rooker–Feldman; (2) to the extent the claims were raised or could have been raised in state court, they were barred by res judicata; and (3) even if the constitutional claims were not barred, they failed on the merits.

The panels disposition effectively assumes, rather than resolves, the threshold question appellant asked the Court to decide on de novo review. On that disposition, appellant requests a panel only rehearing.

ARGUMENT

I. The complaint alleged injuries from County conduct completed before the state-court judgment.

The complaint and appellate briefing alleged that County officials themselves inflicted the relevant harms before the June 12, 2025 Common Pleas decision. Appellant alleged that the County sold his home on September 19, 2024, then refused his tender on October 4, 2024, and again refused his tender on December 5, 2024. Those alleged acts occurred before the later state-court judgment and were asserted to be the source of the due-process and takings injuries pleaded in the federal action. This was not addressed by the panel.

Appellant argued that a later state-court ruling does not automatically convert earlier executive misconduct into a judgment-caused injury for purposes of *Rooker–Feldman*, *Exxon Mobil* and *Merritts*.

The district court rejected that theory by defining the injury as “the loss of his home” and attributing it to the state-court decision, creating the basis for appellants appeal, which was not addressed by the panel.

The panel’s affirmance did not explain why the complaint’s allegations of earlier County conduct nonetheless failed the source-of-injury inquiry. On that disposition, appellant requests a panel only rehearing.

II. Without resolving the source-of-injury question first, the panel should not have layered Rooker–Feldman, res judicata, and merits as alternative grounds.

The panel’s use of overlapping alternative grounds is precisely why appellant requests rehearing. *Exxon Mobil* makes clear that *Rooker–Feldman* is narrow and does not displace ordinary preclusion principles. Yet the panel invoked both *Rooker–Feldman* and *res judicata*, then also reached the merits, without first answering whether the federal complaint was directed at injuries caused by a state judgment or by earlier County conduct. On that disposition, appellant requests a panel only rehearing.

That sequence matters. If the alleged injuries were caused by the County’s pre-judgment conduct, then the federal complaint was not barred simply because related state proceedings later denied relief. Appellant specifically argued that the federal suit sought damages and declaratory relief for earlier constitutional injury and that any stray request for “reversal” had been repeatedly clarified early on the record as a clerical error from appellant and did not alter the complaint’s true character. Rules 8(a) and 54(c). *Johnson v. City of Shelby*, 574 U.S. 10 (2014)

The panel did not meaningfully address: (1) whether appellant’s alleged injuries were caused by the County’s pre-judgment sale and refusals of tender rather than by the later state-court judgment; (2) whether the federal action, properly understood, sought damages and declaratory relief rather than appellate review of the state judgment; or (3) whether appellant’s repeated clarifications cured any stray request for “reversal.”

Appellant contends that those are not side issues. They are the threshold questions on which the jurisdictional analysis depends. On that disposition, appellant requests a panel only rehearing.

III. *The procedural posture reinforces, rather than defeats, the need for rehearing.*

Respondents' actual motion to dismiss invoked Rule 12(b)(6) and argued that the claims were barred by the Tax Injunction Act and *Rooker-Feldman*. The district court nevertheless stated that respondents moved under Rules 12(b)(1) and treated the case as a jurisdictional dismissal, and expressly declined to reach Rule 12(b)(6) in its memorandum. The panel concluded that the district court dismissed under both 12(b)(1) and Rule 12(b)(6), presenting an issue on the record because both 12(b)(1) and Rule 12(b)(6) require different standards of analysis, which the panel was not clear on.

Appellant does not seek rehearing because that inconsistency alone presents a separate issue. Rather, the inconsistency shows the same point: the courts never squarely confronted the source-of-injury question presented before the panel, shifting among jurisdiction, preclusion, and merits. On that disposition, appellant requests a panel only rehearing.

IV. *Rehearing is warranted so the panel can address the precise issue appellant presented.*

This petition does not ask the Court to revisit every issue in the case, or its core issues presented before the panel on appeal during the jurisdictional arguments. It asks the panel to address the specific antecedent question appellant raised throughout: whether the complaint alleged injuries caused by the County's pre-judgment executive conduct rather than by the later state-court judgment.

Appellant respectfully submits that the panel overlooked or misapprehended that controlling issue. Because the panel's *Rooker-Feldman*, *res judicata*, and *merits* analysis all rest on the answer to that threshold question, rehearing is warranted.

CONCLUSION

For the foregoing reasons, appellant respectfully requests that the Court grant panel rehearing, vacate the judgment, and reconsider whether appellant's federal complaint alleged injuries caused by pre-

judgment County conduct rather than by the later state-court judgment, or in the alternative amend the opinion to address that antecedent source-of-injury issue under *Exxon Mobil*, *Great Western*, and *Merritts* before relying on *Rooker–Feldman*, *res judicata*, and merits as alternative grounds of affirmance.

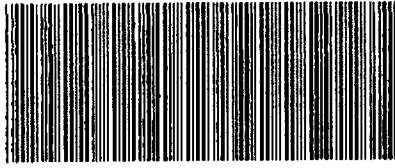
Appellants exhibit supporting pre-judgement injury are attached to this petition. Appellant asks for the Courts help.

/s/ Braheem Hartley

APPENDIX M

**Recorded Tax Claim Bureau Deed recorded April 21, 2026, and judicially noticed by the
United States Court of Appeals for the Third Circuit**

DO NOT DETACH



10342641-0008M

Robert A. Auclair, Esq.
Delaware County Recorder of Deeds
Government Center, Room 107
201 W. Front Street
Media, PA 19063
610-891-4152

Instrument Number: 2026014424
Volume/Page: RECORD BK 7125 PG 1988
Recorded Date: 04/21/2026 10:24:59 AM

Transaction Number: 1084000
Collected By: kiddk
Document Type: DEED
Document Page Count: : 4

Return To (Mail):
TAX CLAIM BUREAU/DELAWARE COUNTY
201 W FRONT ST
MEDIA, PA 19063

Parcel ID: 09-00-00605-52

Fees:	
RECORDING FEES:	\$36.50
AFFORDABLE HOUSING FEE:	\$18.00
COUNTY IMPROVEMENT FUND:	\$5.00
ACT 152 FEE:	\$15.00
JCS/ATJ FEE:	\$41.25
STATE RTT:	\$5,253.33
UPPER CHICHESTER TOWNSHIP:	\$2,626.66
CHICHESTER SD - UPPER	\$2,626.67
CHICHESTER TOWNSHIP:	
WRIT TAX:	\$0.50
Total Fees:	\$10,622.91
Amount Paid:	\$10,622.91
Amount Due:	\$0.00

Instrument Number: 2026014424
Volume/Page: RECORD BK 7125 PG 1988
Recorded Date: 04/21/2026 10:24:59 AM

OFFICIAL RECORDING COVER PAGE

DO NOT DETACH

THIS PAGE IS NOW PART OF THIS RECORDED DOCUMENT

NOTE: If the document data differs from this cover sheet, please first check the document on our website to ensure it has been corrected. The document data always supersedes the cover page.

If an error on the cover page appears on our website after review please let our office know.

COVER PAGE DOES NOT INCLUDE ALL DATA, PLEASE SEE INDEX AND DOCUMENT FOR ANY ADDITIONAL INFORMATION.

T.C.B. 23

Upset Sale
TAX CLAIM BUREAU DEED

THIS DEED, Made this 20th day of April 2026,
between the **TAX CLAIM BUREAU**, of the County of Delaware, Pennsylvania, as Trustee, **GRANTOR**,
and **Nelson Cruz, LLC**

GRANTEE, his, her, or their heirs, assigns, and successors.

WITNESSETH, that in consideration of the sum of Two Hundred And Twenty Thousand Dollars And Zero Cents (\$220,000.00) being the highest bid at an Upset Sale, in hand paid, the receipt whereof is hereby acknowledged, the said Grantor does hereby grant and convey unto the said Grantee, his, her, their heirs, assigns and successors, in accordance with the Real Estate Tax Sale Law of July 7, 1947, P.L. 1368, as amended, (72 P.S. 5680 .101 et seq.).

ALL THAT CERTAIN tract, piece or parcel of **SEATED** land containing
705 Carriage Circle
2 STY HSE 2C GAR
17,245SF LOT 33
EXHIBIT A- ATTACHED

Property Situate Township of Upper Chichester
County of Delaware and Commonwealth of Pennsylvania.
All Real Estate Taxes satisfied up to and including 2024 County, School and Township
Taxes

Folio# 09-00-00605-52

BEING the property formerly owned or reputed to be owned by Hartley, Braheem

the same having been sold under the authority of the provision of the said Real Estate Tax Sale Law, (after advertising according to law, the redemption period having expired without the property having been redeemed, or any tax judgment entered not having been satisfied, or no agreement to stay the sale having been entered into, or the within property no longer remaining in possession of a sequestrator) at an Upset Sale held 19th day of September 2024, confirmed by the court as No. 24-09583, on 4th day of November 2024, in the Court of Common Pleas of Delaware County, Pennsylvania under and by virtue of the Real Estate Tax Sales Act of 1947, as amended.

IN WITNESS WHEREOF, said Grantor has hereunto caused this Deed to be executed by its Director the day and year first above written.

Signed, Sealed and Delivered
in the presence of:

Yvonne Stewart
SALES COORDINATOR

TAX CLAIM BUREAU OF DELAWARE COUNTY, TRUSTEE

By Kenneth Kenney (SEAL)
MANAGER

COMMONWEALTH OF PENNSYLVANIA:

SS:

COUNTY OF DELAWARE

On this, the 20th day of April, 2026
before me, the Prothonotary of Delaware County, the undersigned officer, personally
appeared, Kim Kenney, Manager of the Tax Claim Bureau of the County of Delaware,
Commonwealth of Pennsylvania, known to me to be the person described in the foregoing instrument and
acknowledged that he executed the same in the capacity therein stated and for the purpose therein
contained.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal.

Mary J. [Signature] (L.S.)
PROTHONOTARY

(SEAL)

CERTIFICATE OF RESIDENCE

I hereby certify that the precise address of the Grantee herein is 649 South Avenue
Unit 1 Secane, PA 19018

[Signature]
On behalf of Grantee

DEED

TAX CLAIM BUREAU
OF
DELAWARE COUNTY, PENNSYLVANIA

TO

GRANTOR: Hartley, BraheemGRANTEE: Nelson Cruz, LLCPREMISES: 705 Carriage CircleFOLIO #: 09-00-00605-52

MAIL TAX BILL TO:

Nelson Cruz, LLC
649 South Avenue
Unit 1
Secane, PA 19018

RETURN DOCUMENT TO:
MEDIA, PA.
TAX CLAIM BUREAU

RECORDED in the Office for Recording of Deeds in and for Delaware County, Pennsylvania, in

Deed Book _____ Page _____

WITNESS my hand and seal of Office this _____ day of Anno Domini _____

EXHIBIT A

ALL THAT CERTAIN lot or tract of land, SITUATE in the Township of Upper Chichester, County of Delaware and Commonwealth of Pennsylvania, bounded and described according to a Plan of Cherry Tree Village made by H. Gilroy Damon Associates, Inc., Civil Engineers and Land Surveyors, Sharon Hill, Pennsylvania, dated 1/9/2002, last revised 11/8/2002 and recorded in Plan Book 24 page 1, as follows to wit:

BEGINNING at a point on the Northwestern side of Proposed Road a corner of Lot No. 32 on said Plan; thence along said Lot North 22 degrees 20 minutes 00 seconds West 229.94 feet to a point on the Southeasterly side of Villa Road (Private Road) (29 feet wide); thence along same North 67 degrees 40 minutes 00 seconds East 75.99 feet to a point a corner of land now or formerly of George J. Amato; thence along said land and Lot No. 34 on said Plan; thence along said Lot South 22 degrees 20 minutes 00 seconds East 229.94 feet to a point on the aforesaid Northwestern side of Proposed Road; thence along same South 67 degrees 40 minutes 00 seconds West 75.00 feet to a point, being the first mentioned point and place of beginning.

CONTAINING 17,245 square feet of land more or less.

BEING Lot No. 33 on said Plan.

BEING Folio #09-00-00605-52.

BEING a part of the same premises which Farmstead Builders, Inc., a Pennsylvania Corporation, by Deed dated 1/8/2003 and recorded 1/9/2003 in Delaware County in Volume 2642 Page 198 conveyed unto Carriage Lane Developers, L.P., a Pennsylvania Limited Partnership, in fee.

**REV-183**BUREAU OF INDIVIDUAL TAXES
PO BOX 280603
HARRISBURG, PA 17128-0603

1830019105

**REALTY TRANSFER TAX
STATEMENT OF VALUE**
COMPLETE EACH SECTION**RECORDER'S USE ONLY**State Tax Paid: \$5253.33
Book: 7125 Page: 1988
Instrument Number: 2026014424
Date Recorded: 4/21/2026**SECTION I TRANSFER DATA**

Date of Acceptance of Document			
Grantor(s)/Lessor(s) TAX CLAIM BUREAU/Hartley, Braheem		Telephone Number	
Grantee(s)/Lessee(s) Nelson Cruz, LLC		Telephone Number	
Mailing Address GOVERNMENT CENTER BUILDING - 201 W. FRONT STREET		Mailing Address 649 South Avenue Unit 1	
City MEDIA	State PA	ZIP Code 19063	City Secane
	State PA	ZIP Code 19018	

SECTION II REAL ESTATE LOCATION

Street Address 705 Carriage Circle		City, Township, Borough Township of Upper Chichester	
County DELAWARE	School District Chichester	Tax Parcel Number 09-00-00605-52	

SECTION III VALUATION DATA

Was transaction part of an assignment or relocation? ☐ YES ☒ NO		
1. Actual Cash Consideration \$220,000.00	2. Other Consideration + \$0.00	3. Total Consideration = \$220,000.00
4. County Assessed Value 322,290	5. Common Level Ratio Factor x 1.63	6. Computed Value = \$525,332.70

SECTION IV EXEMPTION DATA - Refer to instructions for exemption status.

1a. Amount of Exemption Claimed \$ 0.00	1b. Percentage of Grantor's Interest in Real Estate 100 %	1c. Percentage of Grantor's Interest Conveyed 100 %
--	--	--

2. Check Appropriate Box Below for Exemption Claimed.

- ☐ Will or intestate succession. _____ (Name of Decedent) (Estate File Number)
- ☐ Transfer to a trust. (Attach complete copy of trust agreement and all amendments.)
- ☐ Transfer from a trust. (Attach complete copy of trust agreement and all amendments.)
- ☐ Transfer between principal and agent/straw party. (Attach complete copy of agency/straw party agreement.)
- ☐ Transfers to the commonwealth, the U.S. and instrumentalities by gift, dedication, condemnation or in lieu of condemnation. (If condemnation or in lieu of condemnation, attach copy of resolution.)
- ☐ Transfer from mortgagor to a holder of a mortgage in default. (Attach copy of mortgage and note/assignment.)
- ☐ Corrective or confirmatory deed. (Attach complete copy of the deed to be corrected or confirmed.)
- ☐ Statutory corporate consolidation, merger or division. (Attach copy of articles.)
- ☒ Other (Provide a detailed explanation of exemption claimed. If more space is needed attach additional sheets.)

UPSET SALE**SECTION V CORRESPONDENT INFORMATION - All inquiries may be directed to the following person:**

Name TAX CLAIM BUREAU		Telephone Number (610) 891-4294	
Mailing Address GOVERNMENT CENTER BUILDING - 201 W. FRONT STREET		City MEDIA	State PA
		ZIP Code 19063	

Under penalties of law, I declare that I have examined this statement, including accompanying information, and to the best of my knowledge and belief, it is true, correct and complete.

Signature of Correspondent or Responsible Party

Date

04/20/2026

FAILURE TO COMPLETE THIS FORM PROPERLY OR ATTACH REQUESTED DOCUMENTATION MAY RESULT IN THE RECORDER'S REFUSAL TO RECORD THE DEED.



1830019105

1830019105

APPENDIX N

**Appellees Brief filed in the United States Court of Appeals for the Third Circuit on
January 23, 2026**

In the
United States Court of Appeals for the Third Circuit

25-3196

BRAHEEM HARTLEY

Appellant,

v.

DELAWARE COUNTY, DELAWARE COUNTY TAX CLAIM BUREAU, &
JANINE HEINLEIN

Appellees.

APPELLEES' BRIEF

Appeal from the Order of the United States District Court for the Eastern District of Pennsylvania, by the Hon. Joshua D. Wolson, J., dated October 23, 2025, Granting Appellee's Motion to Dismiss

Jack Larkin, Deputy Solicitor
Delaware County
201 West Front Street
Media, PA 19063
ph: 610.800.5569
em: LarkinJ@co.delaware.pa.us

Date Filed: January 23, 2026

TABLE OF CONTENTS

Table of Citations	ii
Statement of the Case	1
Argument	4
I. Hartley's Excessive Penalty and Unlawful Taking arguments fail because he has not been deprived of value	4
II. Hartley's Due Process argument fails because the RETSL explicitly does not provide for a post-sale right of redemption.....	6
III. The Tax Injunction Act prohibits Mr. Hartley's claims	11
IV. The <i>Rooker-Feldman</i> doctrine bars Mr. Hartley's claims	13
Conclusion.....	15

STATEMENT OF AUTHORITIES

<i>Billy Boy Real Est. LLC v. Upper Merion Twp.</i> , 781 F. Supp. 3d 333 (E.D. Pa. 2025).....	13
<i>Breinig v. N. Penn Sch. Dist.</i> , 339 A.2d 617 (Pa. Cmwlth. 1975).....	5
<i>California v. Grace Brethren Church</i> , 457 U.S. 393 (1982)	11
<i>Dreibelbis v. Young</i> , 2007 WL 4344120 (M.D.Pa. 2007).....	14
<i>Edouard v. City of Long Branch</i> , 2022 WL 4586420 (D.N.J. 2022).....	11
<i>Gass v. Cnty. of Allegheny, PA.</i> , 371 F.3d 134 (3d Cir. 2004)	11, 12
<i>Great W. Mining & Mineral Co. v. Fox Rothschild LLP</i> , 615 F.3d 159 (3d Cir. 2010).....	13
<i>Tyler v. Hennepin County</i> , 143 S. Ct. 1369 (2023).....	4
<i>In re Golden</i> , 190 B.R. 52 (Bankr. W.D. Pa. 1995)	9
<i>In re Lawrence Cnty. Tax Claim Bureau for Sale of Props. Held in Year 1977</i> <i>for Delinq. Taxes</i> , 431 A.2d 1116 (Pa. Cmwlth. 1981)	8
<i>In re Upset Sale of September 8, 1980</i> , 495 A.2d 221 (Pa. Cmwlth. 1985)	9
<i>Woltz v. Good</i> , 759 F. Supp. 3d 572 (E.D. Pa. 2024).....	13
28 U.S.C. § 1341.....	11
72 P.S. § 5860.102	7
72 P.S. § 5860.205	5
72 P.S. § 5860.501	7
72. P.S. § 5860.607	7

STATEMENT OF THE CASE

Braheem Hartley was the owner of certain real property located at 705 Carriage Circle, Delaware County, Pennsylvania (the “**Property**”). (Memorandum, Wolson, J., Oct. 23, 2025, Appendix “B” p. 2). He fell behind on his property taxes, owing \$2,728.08. (*Id.*) On September 19, 2024, the Property was exposed to an upset tax sale by the Delaware County Tax Claim Bureau (the “**Bureau**”). (*Id.*)

On October 4, 2024, Hartley tried to pay the back taxes to redeem the Property, but the Tax Bureau declined his attempted redemption because the Property had already sold. (*Id.*) On October 16, 2024, Hartley filed a Petition to Set Aside Tax Sale in the Court of Common Pleas of Delaware County. (*Id.*) There, he alleged that (1) he had not been given proper notice prior to the upset sale; and in any event, (2) he had exercised a statutory right of redemption after the sale. (*Id.* at 2-3). Mr. Hartley attempted redemption again on December 5, 2024, which was again refused. (*Id.* at 3).

On April 29, 2025, the Court of Common Pleas conducted a hearing on Hartley’s Petition. (*Id.* at 3). That Court concluded that there was no evidence suggesting that the Bureau failed to comply with the notice requirements set forth in the Real Estate Tax Sales Law, (the “**RETSL**”), 72

P.S. § 5860.101, *et seq.* (*Id.* at 3). On this basis, it dismissed Hartley's first argument. The Court of Common Pleas went on to conclude that there is no statutory right of redemption under the RETSL following an upset sale and, on this basis, it dismissed Hartley's second argument. (*Id.* at 4). On June 12, 2025, the Court of Common Pleas denied Hartley's Petition. (*Id.* at 3). Hartley did not appeal. (*Id.* at 4).

The next day, on June 13, 2025, Hartley filed the instant case against Delaware County and related parties, along with a Motion for a Preliminary Injunction. (*Id.*) On June 19, 2025, he filed an Amended Complaint. (*Id.*) His Motion for a Preliminary Injunction was denied on July 7, 2025 *sua sponte*. (*Id.*) On July 8, 2025, Hartley filed a Second Amended Complaint with leave, and filed a "Renewed" Motion for a Preliminary Injunction. (*Id.*)

Hartley's *pro se* Second Amended Complaint is prolix, but the meat of his claims are set forth with concision at paragraphs 23-31. (SAC, Jul. 8, 2025, Appendix "E" pp. 6-7). First, Hartley contends that the upset sale was an excessive penalty and an unconstitutional taking because of the extreme difference between the values of the Property (\$220,000) and his delinquent taxes (\$2,728.08). (*Id.* at 6). Second, Hartley argues that the statutory thirty-day *objection* period set forth in the RETSL should have been read by the

County as creating an identical thirty-day *redemption* period which the County wrongly refused to honor. (*Id.* at 6-7). On these two bases, Hartley asserts claims for violations of his rights to due process and against unlawful takings, asserts a *Monell* claim, and state law claims for intentional infliction of emotional distress and unjust enrichment.

On September 2, 2025, Defendants filed a Motion to Dismiss pursuant to Fed.R.Civ.P. 12. (Mot. to Dismiss, Sep. 2, Appendix "G"). On October 23, 2025, the District Court granted the Motion. (Memorandum, Wolson, J., Oct. 23, 2025, Appendix "B").

Hartley now appeals.

ARGUMENT

Hartley's claims are barred by the Tax Injunction Act and the *Rooker-Feldman* doctrine. They are sufficiently plausible, however, that prior to reaching these jurisdictional bars, it is worth setting forth the basis on which they are also *substantively* unworthy of relief.

I. Hartley's Excessive Penalty and Unlawful Taking arguments fail because he has not been deprived of value.

Hartley's first argument is that the excessive difference between the value of the Property and his tax debt renders the upset sale unconstitutional. (Brief, Nov. 17, 2025, p. 15). No relief is due.

For this argument, Hartley principally relies on *Tyler v. Hennepin County*, 143 S. Ct. 1369 (2023). In that case, Hennepin County sold "Tyler's home for \$40,000 to satisfy a \$15,000 tax bill. Instead of returning the remaining \$25,000, the County kept it for itself." *Id.* at 1373.

The question presented in *Tyler* was whether *the County's retention of the surplus* constituted a taking of property without just compensation in violation of the Fifth Amendment. The Court concluded that it was but, in doing so, expressly affirmed the County's right to sell the property to recover the tax debt itself:

The County had the power to sell Tyler's home to recover the unpaid property taxes. But it could not use the foothold of the tax debt to confiscate more property than was due. By doing so, it effected a classic taking in which the government directly appropriates private property for its own use.

Id. at 1376.

Unlike Minnesota's confiscatory system of tax sales, the RETSL specifically provides that the excess of any funds recovered at upset sale beyond the amounts due to taxing authorities and lienholders must be returned to the original property owner.¹ 72 P.S. § 5860.205(d)(5); *see, also, Breinig v. N. Penn Sch. Dist.*, 339 A.2d 617, 619 (Pa. Cmwlth. 1975) ("any balance remaining after satisfaction of all claims is to be distributed to the former owner"). *Tyler* is therefore inapposite to this case.

This is, of course, how the system of tax recovery *must* function, because the real core of Hartley's first argument—that the government should not be permitted to expose a valuable Property to upset sale in order to recover a slight tax debt—is inherently unworkable. If taxing authorities

¹ Mr. Hartley and his lienholders, if any, have not yet received the balance due them because the instant suit remains pending and the deed transfer has not been finalized; for obvious reasons, the County cannot distribute the equity payment to Mr. Hartley while it remains (technically) possible that he will *also* recover the Property.

were unable to recover 'slight' tax debts, then homeowners could avoid taxes for years or decades while their debts accrued to an arbitrary threshold. Schools would go unfunded and roads unrepaired while property owners avoided their payment obligation. This is, self-evidently, not the law.

II. Hartley's Due Process argument fails because the RETSL explicitly does not provide for a post-sale right of redemption.

Next, Hartley argues that he should have been permitted to redeem the Property during the period after its sale but prior to the sale's confirmation by the Court of Common Pleas. Again, no relief is due.

In making his argument, Hartley juxtaposes Section 501 of the RETSL, (which permits owners to discharge their tax debt prior to sale,) and Section 507 of the RETSL (which sets forth post-sale procedures for objections, exceptions, and confirmation.) He goes on to argue, in essence, that read in *pari materia*, a 'sale' is not final until confirmed and made absolute and as such, an owner may discharge the tax obligation at any time until final confirmation of the sale.

In fairness, this argument is made enticing by Section 507(g), which provides that "if no objections or exceptions are filed or if objections or exceptions are finally overruled and the sale confirmed absolutely...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[.]” 72 P.S. § 5860.607(g). While not explicit, it would not be irrational to conclude that the RETSL’s use of the term “such sale” means a sale *that has been confirmed*.

This reading is belied, however, by the definitions set forth in the RETSL, which provides that an “actual sale” occurs where there has been “payment of the full amount of money agreed to be paid as the sale price by the successful bidder or purchaser at upset sale under sections 605 through 609.” 72 P.S. § 5860.102. Section 501 also states unequivocally that “there shall be no redemption of any property after the actual sale thereof.” 72 P.S. § 5860.501(c). Given this, it should come as no surprise that the term “discharge of tax claim period” is also limited to the period “between entry of claim and actual sale of property.” 72 P.S. § 5860.102. And, on the basis of these provisions, Pennsylvania courts have specifically rejected Hartley’s plausible but specious argument.

In *In re Lawrence County*, for instance, a buyer purchased property at a tax sale. After the sale but prior to its confirmation by the Court of Common Pleas, the former owner tendered all her accrued taxes and costs to the county. The County declined the funds, filed a return of sale, and then

obtained final confirmation. The former owner filed exceptions and prevailed at the trial court. The purchaser appealed. *In re Lawrence Cnty. Tax Claim Bureau for Sale of Props. Held in Year 1977 for Delinq. Taxes*, 431 A.2d 1116, 1117 (Pa. Cmwlth. 1981).

The Commonwealth Court overturned the decision of the trial court, holding that:

The resolution of this issue lies in the definition of the word "sale" as used in the Law, since Section 501(c), states that "there shall be no right of redemption of any property after the sale thereof." Guiding our analysis of the Law are the provisions of Section 3 of the Statutory Construction Act of 1972, which instruct us to construe statutes in such a fashion that their terms are neither absurd nor uncertain. To accomplish this we must first hold that the word "sale" as used in the Law, means the same thing, and refers to the same event, throughout its provisions. The word is undefined within the body of the Law.

Turning then to various sections of the Law itself, this Court notes that the Bureau is directed to give notice of inter alia, the time, place, and terms of the "sale," that if the vendee does not pay the entire amount of the bid at the sale, the said "sale" shall be voided, and the property shall be put up again at the same "sale,"² and that the Bureau shall make a consolidated return to the court, for the purpose of confirmation nisi, after the "sale" has been held.

If this Court were to accept appellee's argument that the word "sale," as used in the Law, means a sale confirmed absolutely by the Court after the Return of Sale, then the Bureau would not be required to give notice of the time and place of the actual bidding on the properties, the bidders would not have to

pay until their purchases were confirmed by the Court, and the Bureau would have to make a return to the Court of an event that had not yet occurred, since the "sale" would not occur until after the Return of Sale to Court. Appellee's argument leads to an absurd and uncertain construction of the statute.

The only possible interpretation of the word "sale" in the Law, within the bounds of logic, is that it refers to the actual auction of the properties, at which bidding occurs, and at which the properties are struck down to the highest bidder. Under the wording of Section 501(c), the right of redemption is no longer exercisable after that event.

Id. (internal citations omitted). This was not the last time the courts would consider the issue. Instead, they reached substantially the same conclusion in *In re Upset Sale of September 8, 1980*, as a general matter.² 495 A.2d 221, 222 (Pa. Cmwlth. 1985) ("We have previously defined the term 'sale' as used in the Law to be 'the actual auction of the properties, at which bidding occurs, and at which the properties are struck down to the highest bidder.'").

The next year, in 1986, the General Assembly added the now-current definition of "actual sale" to the RETSL, and clarified that no redemption could occur after such an "actual sale." And, a little less than a decade later, in *In re Golden*, the Bankruptcy Court stressed that the "purchaser at a tax

² The Court ultimately reached the opposite decision in that case, but only because the advertisement for the sale had prescribed a procedure not contemplated by the statute.

sale obtains vested equitable ownership at the fall of the auctioneer's hammer." 190 B.R. 52, 58 (Bankr. W.D. Pa. 1995). Simply put, the law is that a homeowner's right to discharge tax debt ends when a successful bidder is selected at upset sale, and not months later at the confirmation thereof.

This rule is, in some respects arbitrary—the legislature could, of course, have expanded the time during which redemption could occur.³ This rule, as urged by Mr. Hartley, however, would not necessarily be friendly to homeowners.

On the contrary, tax sales with open-ended rights of redemption would likely generate *lower* value purchases because buyers would be unlikely to bid-up properties that they must wait months or years to own while property owners contest their loss. This is important precisely because the debtor receives the balance of the equity in their property following a sale: if purchasers are not incited to bid, then a property worth hundreds of thousands of dollars in an arms' length transaction might sell at upset sale for barely more than the tax debt, completely destroying the debtor's equity and leaving the tax debtor with nothing. While any system that forces a sale

³ Indeed, in Philadelphia, the legislature has permitted just that.

is inherently imperfect, this system serves, or is at least intended to serve, a salutary purpose.

III. The Tax Injunction Act prohibits Mr. Hartley's claims.

Even if the substance of Mr. Hartley's claims entitled him to relief—they do not—this Court would still be divested of jurisdiction by the Tax Injunction Act.

The Tax Injunction Act (the "TIA") provides that the:

. . . district courts shall not enjoin, suspend or restrain the assessment, levy or collection of any tax under State law where a plain, speedy and efficient remedy may be had in the courts of such State.

28 U.S.C. § 1341. Although the express language of the Tax Injunction Act only refers to injunctive actions, "the Supreme Court has held that the Tax Injunction Act also prohibits federal courts from issuing declaratory judgments holding state tax laws unconstitutional." *Gass v. Cnty. of Allegheny, PA.*, 371 F.3d 134, 136 (3d Cir. 2004) (citing, *California v. Grace Brethren Church*, 457 U.S. 393, 408 (1982)). For the same reasons, courts in this Circuit have held that monetary relief, too, is barred by the TIA. *See, e.g., Edouard v. City of Long Branch*, 2022 WL 4586420, at *3 (D.N.J. 2022) ("district courts are precluded from granting injunctive, declaratory and monetary

relief in such actions.”) Pennsylvania, moreover, has been recognized by the Third Circuit as having a “plain, speedy and efficient” system of challenging disputed taxes. *Id.* at 139. Accordingly, the TIA applies to Pennsylvania. *Id.* (“we reject Appellants’ argument that Pennsylvania provides inadequate remedies.”)

Mr. Hartley argues first that he should have been permitted to redeem the Property following its upset sale, and second that Pennsylvania’s upset sale system is unconstitutional because it permits taxing authorities to forcibly sell valuable properties to recover even de minimis unpaid taxes. Each of these arguments implicate the collection of taxes under state law. And in this case, not only was a plain, speedy, and efficient remedy available to Mr. Hartley in state court—he availed himself of it and lost before the Court of Common Pleas. *Gass*, 371 F.3d at 139 (“The Tax Injunction Act does not require that the state courts provide a favorable substantive outcome; instead, it only requires access to the state courts and an opportunity for meaningful review.”) As such, these claims are barred by the TIA.

IV. The *Rooker-Feldman* doctrine bars Mr. Hartley's claims.

Finally, assuming Mr. Hartley's claims entitled him to substantive relief *and* that they were not barred by the TIA — they do not, and they are — they would still be barred by the *Rooker-Feldman* doctrine.

Under the *Rooker-Feldman* doctrine, “federal district courts lack jurisdiction over suits that are essentially appeals from state-court judgments.” *Woltz v. Good*, 759 F. Supp. 3d 572, 578 (E.D. Pa. 2024) (*quoting*, *Great W. Mining & Mineral Co. v. Fox Rothschild LLP*, 615 F.3d 159, 165 (3d Cir. 2010)). Based on that principle, the *Rooker-Feldman* doctrine deprives a federal district court of jurisdiction over “cases brought by state-court losers complaining of injuries caused by state-court judgments rendered before the district court proceedings commenced and inviting district court review and rejection of those judgments.” *Id.*

Four requirements must be met for *Rooker-Feldman* to apply: (1) the federal plaintiff lost in state court; (2) the plaintiff complains of injuries caused by the state-court judgment; (3) that judgment was rendered before the federal suit was filed; and (4) the plaintiff is inviting the district court to review and reject the state judgments. *Billy Boy Real Est. LLC v. Upper Merion Twp.*, 781 F. Supp. 3d 333, 344 (E.D. Pa. 2025).

Here, Mr. Hartley did indeed file his Petition to Set Aside Tax Sale in state court. He makes clear, moreover, that the claims in his Second Amended Complaint arise squarely out of that denial:

This action arises after plaintiff was denied relief sought by petition to set aside tax sale when plaintiff filed on the basis of improper notice, denial of payment and redemption, and gross disproportion between tax owed and property value.

(Sec. Am. Complaint, Doc. 13, Jul. 8, 2025, ¶ 2). The state court judgment was filed on June 12, 2025; Mr. Hartley's original Complaint in this case was filed the next day, June 13, 2025—perhaps thereby underscoring the relatedness of the claims. And, here, Mr. Harley asks this Court to reverse the decision of the Court of Common Pleas. It should decline his invitation. *Dreibelbis v. Young*, 2007 WL 4344120, at *7 (M.D.Pa. 2007) (“we cannot, and will not, permit Plaintiff or his counsel to make this Court some sort of super-appellate court for state courts.”)⁴

⁴ *Rooker-Feldman* divests this Court of jurisdiction to hear Mr. Hartley's claims because they are, inherently, appellate in nature. It is worthy of note, however, that Mr. Hartley failed to file an appeal from the Court of Common Pleas' well-reasoned opinion and, in the normal course of events, that Court's decision is now final. As the County hinted below, **if Mr. Hartley were to ask this Court to transfer his case from the federal courts to the Commonwealth Court, however, he might convince that Court that his appeal should be saved by operation of 42 Pa.C.S. § 5103, which stays the running of jurisdictional periods where appeals or “other matters”**

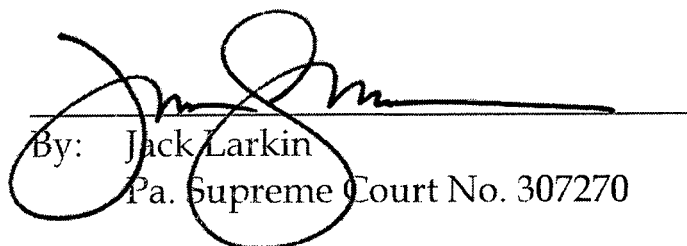
On appeal, Mr. Hartley attempts to avoid the operation of the *Rooker-Feldman* doctrine by explaining that his harm was, really caused by the County's sale of the Property, and not the Court of Common Pleas' Order denying his Petition. This, however, elides over the fact that *all* state court actions arise out of *some* underlying harm that the state-court plaintiff is challenging; if Hartley could avoid the ambit of *Rooker-Feldman* by pointing to his underlying harm, *all* state-court litigants could do so as well, and the doctrine would cease to exist. This argument fails, and the trial court's decision should be upheld.

CONCLUSION

WHEREFORE, based on the foregoing, Defendants respectfully requests that this Court DISMISS Hartley's Appeal.

Respectfully submitted:

Date: January 23, 2026


By: Jack Larkin
Pa. Supreme Court No. 307270

are improvidently filed in a court without jurisdiction. For all the reasons that *Rooker-Feldman* prevents this Court's review of the Common Pleas' Courts' decision, Hartley's claims are really more appropriately brought in the state appellate courts.

Deputy Solicitor, Delaware County

201 W. Front Street

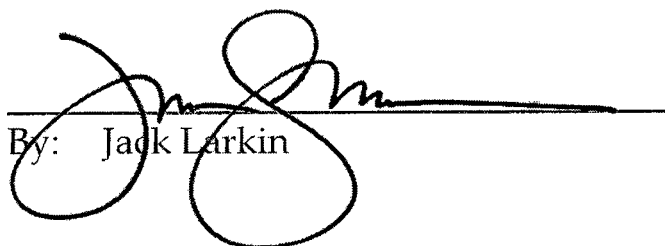
Media, PA 19063

p. 610.800.5569

e. LarkinJ@co.delaware.pa.us

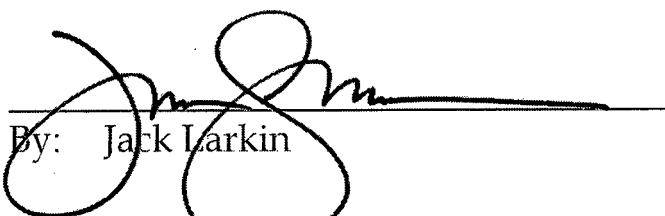
CERTIFICATE OF BAR MEMBERSHIP

I, Jack Larkin, certify pursuant to Local Rule 28.3(g) that I am a member of the bar of this Court.


By: Jack Larkin

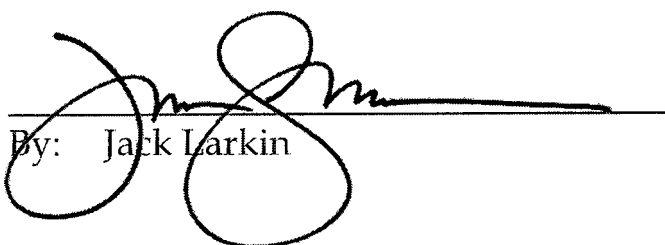
CERTIFICATION OF LENGTH

I certify that this brief is 3,716 words and 18 pages in length.


By: Jack Larkin

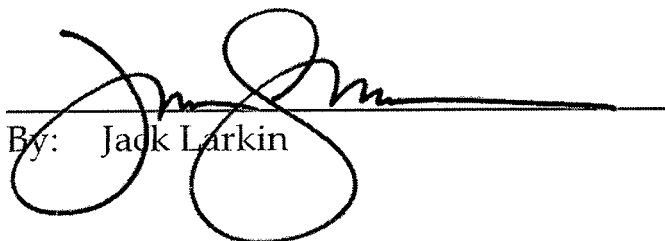
CERTIFICATION OF VIRUS CHECK

I certify that this brief has been scanned by Windows Security and CrowdStrike Falcon Sensor, and is free from viruses and worms.


By: Jack Larkin

CERTIFICATION OF IDENTICAL COMPLIANCE OF BRIEFS

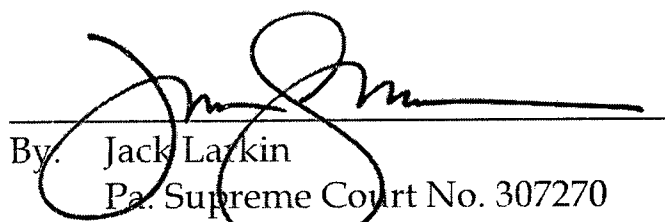
I certify that the text of this electronic brief is identical to the text in paper copies.


By: Jack Larkin

CERTIFICATE OF SERVICE

I, Jack Larkin, certify that I have this-day served a copy of the foregoing Brief on Appellant by electronically filing a copy of the same through the ECF/PACER eFiling system. A copy is available for viewing and downloading from the ECF System.

Date: *January 23, 2026*


By: Jack Larkin
Pa. Supreme Court No. 307270
Deputy Solicitor, Delaware County
201 W. Front Street
Media, PA 19063
p. 610.800.5569
e. LarkinJ@co.delaware.pa.us

APPENDIX O

Email from the Delaware County Tax Claim Bureau's Upset Tax Sale Coordinator to Petitioner, dated October 4, 2024, acknowledging receipt of Petitioner's objections and stating that the Bureau could not accept his payment and would return it upon receipt

Upset Sale

Heinlein, Janine <HeinleinJ@co.delaware.pa.us>
To: "bdh238825@gmail.com" <bdh238825@gmail.com>
Cc: Sherri Eyer <eyerlaw@gmail.com>

Fri, Oct 4, 2024 at 3:55 PM

Hello Mr. Hartley,

We are in receipt of your e-mail and objections (attached).

Unfortunately at this time, we cannot accept payment. When your payment is received, it will be mailed back to you.

We, the Delaware County Tax Claim Bureau follows by the Pennsylvania Real Estate Tax Sales Law with no rights to redeem.

If you like to file a petition to have the Upset sale set aside, please contact your attorney or if you do not have one please contact the County Lawyer Referral Service at 610-566-6625.

Sincerely,

Janine Heinlein

County of Delaware

Tax Claim Bureau

Upset Sale Coordinator

(610) 891-4281

**Disclaimer**

The information contained in this communication from the sender is confidential. It is intended solely for use by the recipient and others authorized to receive it. If you are not the recipient, you are hereby notified that any disclosure, copying, distribution or taking action in relation of the contents of this information is strictly prohibited and may be unlawful.

This email has been scanned for viruses and malware, and may have been automatically archived by Mimecast, a leader in email security and cyber resilience. Mimecast integrates email defenses with brand protection, security awareness training, web security, compliance and other essential capabilities. Mimecast helps protect large and small organizations from malicious activity, human error and technology failure; and to lead the movement toward building a more resilient world. To find out more, visit our website.

APPENDIX P

Petitioner's October 4, 2024 postal money orders totaling \$2,728.08



UNITED STATES
POSTAL SERVICE

POSTAL MONEY ORDER

Serial Number

28740855352

Year, Month, Day
2024-10-04

Post Office
190141

U.S. Dollars and Cents

\$1000.00

Amount One Thousand Dollars and 00/100 *****

Pay to

DELAWARE COUNTY TAX BUREAU

Clerk 51

Address

201 W. FRONT STREET, MEDIA, PA

Memo

705 CARRIAGE CIRCLE ASTON, PA 19014

SEE REVERSE WARNING • NEGOTIABLE ONLY IN THE U.S. AND POSSESSIONS

⑆000008002⑆

28740855352⑈



UNITED STATES
POSTAL SERVICE

POSTAL MONEY ORDER

Serial Number

28740855341

Year, Month, Day
2024-10-04

Post Office
190141

U.S. Dollars and Cents

\$1000.00

Amount One Thousand Dollars and 00/100 *****

Pay to

DELAWARE COUNTY TAX BUREAU

Clerk 51

Address

201 W. FRONT STREET, MEDIA, PA 19063

Memo

705 CARRIAGE CIRCLE ASTON, PA 19014

SEE REVERSE WARNING • NEGOTIABLE ONLY IN THE U.S. AND POSSESSIONS

⑆000008002⑆

28740855341⑈



UNITED STATES
POSTAL SERVICE

POSTAL MONEY ORDER

Serial Number

28740855363

Year, Month, Day
2024-10-04

Post Office
190141

U.S. Dollars and Cents

\$728.08

Amount Seven Hundred Twenty Eight Dollars and 08/100 ****

Pay to

DELAWARE COUNTY TAX BUREAU

Clerk 51

Address

201 W. FRONT STREET, MEDIA, PA 19063

Memo

705 CARRIAGE CIRCLE ASTON, PA 19014

SEE REVERSE WARNING • NEGOTIABLE ONLY IN THE U.S. AND POSSESSIONS

⑆000008002⑆

28740855363⑈

APPENDIX R

**Delaware County Tax Claim Bureau notice dated October 8, 2024, declining to process
Petitioner's payment**



TAX CLAIM BUREAU
COUNTY OF DELAWARE
GOVERNMENT CENTER BUILDING
201 WEST FRONT STREET
MEDIA, PENNSYLVANIA 19063

Phone: (610) 891-4282
Fax: (610) 891-4115

Karen Duffy
Manager

Date: 10/8/2024

Folio: [REDACTED]

Dear Taxpayer:

We cannot process your check at this time for the following reason:

☐

Payment must be made by: CERTIFIED CHECK
MONEY ORDER
TREASURER/BANK CHECK

NO PERSONAL OR
COMPANY CHECKS ACCEPTED

☐

NO ESTABLISHED PAYMENT PLAN IN EFFECT. PLEASE CONTACT THE OFFICE TO
DISCUSS PAYMENT PLAN OPTIONS.

☐

WRONG AMOUNT SENT. BILL ENCLOSED.

☐

PRIOR DELINQUENT YEAR (S) TAXES MUST BE PAID FIRST.
(Contact this office for assistance.)

☐

WRONG AMOUNT SENT PER AGREEMENT (COPY OF AGREEMENT ENCLOSED).

☐

SEWER & TRASH FEES NOT COLLECTED IN THIS OFFICE.
(Contact your municipality for these items.)

☐

PROPERTY FOLIO NUMBER REQUIRED. We could not identify property for crediting.

☒

OTHER REASON

Property sold at Upset TAD Sale
on Sept 19, 2024.

We will be happy to answer your questions.
(610) Call 891-

4295

Kun
Tax Claim Agent

APPENDIX S

**Electronic Filing Submission Confirmation establishing that Petitioner's initial petition to
Set Aside Tax Sale was submitted to the Delaware County Court of Common Pleas on
October 4th, 2024**

E-Filing Submission Confirmation

The following electronic filing(s) were successfully submitted. Please keep a copy of this confirmation for your records.

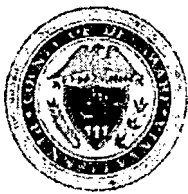
Submitted Number 253841728076749879
Submitted Date 10-04-2024 05:19 PM

Filings Submitted:

Court	Case Number	Filing Type(s)	Documents	Fees
Delaware County Court of Common Pleas		Initial Filing - Complaint - Miscellaneous	1	\$ 0.00
<u>Total</u>				<u>\$ 0.00</u>

APPENDIX Q

**Delaware County Tax Claim Bureau notice dated December 10th, 2024, acknowledging
Petitioner's attempted payment and subsequent denial**



TAX CLAIM BUREAU
COUNTY OF DELAWARE
GOVERNMENT CENTER BUILDING
201 WEST FRONT STREET
MEDIA, PENNSYLVANIA 19063

Phone: (610) 891-4282
Fax: (610) 891-4115

Karen Duffy
Manager

Date: 12/10/24

Folio: [REDACTED]

Dear Taxpayer:

We cannot process your check at this time for the following reason:

- ☐ Payment must be made by: CERTIFIED CHECK
MONEY ORDER
TREASURER/BANK CHECK
- ☐ NO ESTABLISHED PAYMENT PLAN IN EFFECT. PLEASE CONTACT THE OFFICE TO DISCUSS PAYMENT PLAN OPTIONS.
- ☐ WRONG AMOUNT SENT. BILL ENCLOSED.
- ☐ PRIOR DELINQUENT YEAR (S) TAXES MUST BE PAID FIRST.
(Contact this office for assistance.)
- ☐ WRONG AMOUNT SENT PER AGREEMENT (COPY OF AGREEMENT ENCLOSED).
- ☐ SEWER & TRASH FEES NOT COLLECTED IN THIS OFFICE.
(Contact your municipality for these items.)
- ☐ PROPERTY FOLIO NUMBER REQUIRED. We could not identify property for crediting.

☒ OTHER REASON:

*Property Sold at Sept 24 Upset.
Jannie (Sales Coordinatr) has Copies
of money orders & noted you are →*

We will be happy to answer your questions.
(610) Call 891-

4295

Kim
Tax Claim Agent

attempting to pay.

TAX Claim & yourself

Need to await
for hearing date and
judge's decision.

Thankyou

Kenn

PS.

Jamie Contact #
610-891-4281