

STATE OF NEW YORK
COUNTY OF CHEMUNG : COUNTY COURT

In the Matter of the Foreclosure of Tax
Liens by Proceeding In Rem pursuant to
Article Eleven of the Real Property Tax
Law by Chemung County

DECISION OF COURT
IN ACTION IN REM
FOR FORECLOSURE OF
TAX LIENS

INDEX No. 2023-1273
RJI No.

All parties having either defaulted in appearing or consenting to the entry of a Judgment of Foreclosure and the matter having been submitted to the undersigned Judge of the Chemung County Court and the County of Chemung having appeared by M. Hyder Hussain, County Attorney, its attorney, and there being no other appearances, and the allegations and proofs of Chemung County having been heard and due deliberation thereon having been had, I do hereby decide and find as follows:

FINDINGS OF FACT

1. That on May 13, 1940, the Board of Supervisors of Chemung County duly adopted a resolution providing that on and after June 1, 1940, Chemung County as a tax district, elected to adopt the provisions of Title 3 of Article 11 of the Real Property Tax Law of the State of New York, for the purpose of enforcing the collection of delinquent taxes in Chemung County; that a certified copy of such resolution was duly filed in the Chemung County Clerk's Office on May 17, 1940, that at all times since June 1, 1940, the provisions of said Title 3 of Article 11 of the Real Property Tax Law have been and now are applicable to Chemung County.

2. That on January 14, 1985, the Chemung County Legislature duly adopted Resolution No. 85-021 reducing the period prior to foreclosure of tax liens from four (4) years to two (2) years.

3. That on November 2, 2023, in due compliance with Section 1122 of the Real Property Tax Law of the State of New York, the collecting officer of Chemung County, being the Chemung County Treasurer, duly filed in the Office of the Clerk of the County of Chemung a duly verified list of all parcels of real property situated in Chemung County affected by unpaid tax liens held and owned by Chemung County which were then unpaid for a period of at least two years or more after the date when the taxes, assessment, or other legal charges represented thereby became a lien. That a First Addendum to List of Delinquent Taxes was filed in the Chemung County Clerk's Office on June 20, 2024. That all parcels of real property on said Lists were serially numbered 2301204 to 2301218 inclusive. That certified copies of such list were also duly filed on said day in the Office of the Chemung County Treasurer at Elmira, New York; and in the Office of the Chemung County Attorney at Elmira, New York. Properties subject to foreclosure hereunder which had unredeemed delinquent tax liens before 2023 are contained on Lists of Delinquent Taxes (and any Addendums to such Lists) filed in the Office of the Chemung County Clerk in 2022 and prior years.

4. That the said collecting officer of Chemung County, in compliance with Section 1123 of the Real Property Tax Law, duly filed in the Chemung County Clerk's Office on September 4, 2024, a Petition and Notice of Foreclosure, specifically setting forth, in an attached List of Delinquent Taxes, all parcels from the various Lists of Delinquent Taxes subject to foreclosure hereunder.

5. That the said collecting officer of Chemung County following the filing in the Chemung County Clerk's Office of the Petition and Notice of Foreclosure as aforesaid, in due compliance with Section 1124 of the Real Property Tax Law, duly caused to be published the Notice of Foreclosure in due form once a week for three (3) non-successive weeks in the Elmira Star-Gazette and in the Corning Leader, being two newspapers designated by him for that purpose and circulated in Chemung County.

6. That the said collecting officer of Chemung County, on or before the date of the first publication of the Notice of Foreclosure so published as aforesaid, in further compliance with Section 1124 of the Real Property Tax Law on September 4, 2024, duly posted copies of said Notice of Foreclosure in the Office of the Chemung County Treasurer at Elmira, New York and on the Bulletin Board in the Chemung County Court House at Elmira, New York.

7. That the said collecting officer of Chemung County on or before the date of the first publication of the Notice of Foreclosure so published and posted as aforesaid, in further compliance with Section 1125 of the Real Property Tax Law, also duly mailed copies of said Notice of Foreclosure, together with a proper statement annexed thereto as required by said statute, to the last known address of each owner of property affected by this action as the same appeared upon the records in the Office of said Collecting Officer of Chemung County.

8. That no answers have been filed or served herein by any person or other tax district claiming or having any rights, title or interest in or lien upon any parcel of real property affected by this action, except for the following: the Answers filed October 2, 2024 on behalf of SERVICEMAC, LLC, 115 Oakwood Avenue, Elmira Heights, NY 14903 and Cheryl Peterson, Administrator, filed on March 10, 2025 on behalf of the Estate of Michael E. Jordan, 86 Cleveland Avenue, Elmira, NY 14905

9. The following parcels of real property described in the List of Delinquent Taxes filed in this action have, since the commencement of this action, and on or prior to March 14, 2025, been redeemed, have been ordered stricken and cancelled from the said list and are not foreclosed by this action:

10. That all affidavits of filing, publication, posting and mailing or other acts required by Article 11 of the Real Property Tax Law have been duly made by the person or persons performing such acts and have been duly filed in the Chemung County Clerk's Office in accordance with Section 1128 of the Real Property Tax Law.

CONCLUSIONS OF LAW


1. That all of the proceedings in this action were regular and were in compliance with Article 11 of the real Property Tax Law of New York State, and that there has been full compliance with the provisions thereof by the tax district of Chemung County.

2. That Chemung County is entitled to final judgment herein awarding possession to it of all parcels of real property described in the List of Delinquent Taxes and the Addendums thereto which were listed on the List of Delinquent Taxes attached to the Petition filed in the proceeding on September 4, 2024, excepting only those parcels redeemed or excluded as set forth in Findings of Fact No. 9 and authorizing its collecting officer, namely, the Chemung County Treasurer, to convey to Chemung County, by proper deed, full and complete title to all of said parcels as provided by Section 1136 of the Real Property Tax Law.

3. That Section 1124 of the Real Property Tax Law of the State of New York requires publication only once a week for three (3) non-successive weeks.

ACCORDINGLY, I direct judgment to be entered herein in favor of Chemung County in accordance with these Findings of Fact and Conclusions of Law.

Dated: April 30, 2025



HON. RICHARD W. RICH, JR.
County Court Judge