

STATE OF NEW YORK
COUNTY COURT ESSEX COUNTY
IN THE MATTER OF THE FORECLOSURE OF TAX
LIENS BY PROCEEDING IN REM PURSUANT TO
ARTICLE ELEVEN OF THE REAL PROPERTY TAX
LAWBY

ESSEX COUNTY,

Petitioner,

FOR TAX YEAR 2023.

STATEMENT PURSUANT
TO RPTL §1125
TAX ENFORCEMENT
NOTIFICATION

Filed: January 14, 2026
Index No. CV23-0536

TO THE PARTY TO WHOM THE ENCLOSED NOTICE IS ADDRESSED:

You are presumed to own or have a legal interest in one or more of the parcels of real property described on the enclosed combined notice and petition of foreclosure.


A proceeding to foreclose on such property based upon the failure to pay real property taxes has been commenced. Foreclosure will result in the loss of ownership of such property and all rights in that property.

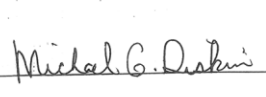
To avoid loss of ownership or of any other rights in the property, all unpaid taxes and other legal charges must be paid prior to **August 25, 2026** (the last date to redeem) or you must interpose a duly verified answer in the proceeding. You may make payment to Michael G. Diskin, Essex County Treasurer, P.O. Box 217, 7551 Court Street, Elizabethtown, NY 12932-0217, in the amount of all such unpaid taxes and legal charges prior to that date. You may wish to contact an attorney to protect your rights.

After **August 25, 2026**, a court will transfer the title of the property to Essex County by means of a court judgment.

SHOULD YOU HAVE ANY QUESTIONS REGARDING THIS NOTICE, PLEASE CALL THE ESSEX COUNTY TREASURER’S OFFICE AT (518) 873-3310.

Dated: January 14, 2026


Daniel T. Manning
Essex County Attorney
P.O. Box 217, 7551 Court Street
Elizabethtown, NY 12932-0217
(518) 873-3380


Michael G. Diskin
Essex County Treasurer & Enforcing Officer
P.O. Box 217, 7551 Court Street
Elizabethtown, NY 12932-0217
(518) 873-3310

STATE OF NEW YORK
COUNTY COURT ESSEX COUNTY
IN THE MATTER OF THE FORECLOSURE OF TAX
LIENS BY PROCEEDING IN REM PURSUANT TO
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LAWBY

ESSEX COUNTY,

Petitioner,

FOR TAX YEAR 2023.

COMBINED NOTICE & PETITION
OF FORECLOSURE PURSUANT
TO RPTL SECTION 1123(2)(b)
Index No. CV23-0536

Date Filed: January 14, 2026

PLEASE TAKE NOTICE that on the 14th day of January, 2026, Michael G. Diskin, Essex County Treasurer, hereinafter the “Enforcing Officer”, of Essex County, hereinafter the “Tax District”, pursuant to law filed with the Clerk of Essex County this Notice and Petition of Foreclosure, and hereby commenced the above-captioned proceeding. The above-captioned proceeding is hereby commenced to enforce the payment of delinquent taxes or other lawful charges which have accumulated and become liens against certain parcels of real property. The parcels to which this proceeding applies are described .in the following Schedules attached hereto and made a part hereof:

Schedule A - parcels on which there are unpaid **2023** taxes

EFFECT OF FILING: All persons having or claiming to have an interest in the real property described at Schedules A attached hereto are hereby notified that the filing of this Notice and Petition constitutes the commencement by the Tax District of a proceeding in the court specified in the caption above to foreclose each of the tax liens held and owned by the Tax District in the parcels described in said Schedule A attached hereto by a foreclosure proceeding in rem.

NATURE OF PROCEEDING: This proceeding is brought against the real property only and is to foreclose the tax liens held and owned by the Tax District in the parcels described in Schedule A. No personal judgment will be entered herein for such taxes or other legal charges or any part thereof.

PERSONS AFFECTED: This Notice and Petition is directed to all persons owning or having or claiming to have an interest in the real property described herein. Such persons are hereby notified further that a duplicate of such Notice and Petition has been filed in the office of the Enforcing Officer of the Tax District and will remain open for public inspection up to and including the date specified below as the last day for redemption.

RIGHT OF REDEMPTION: Any person having or claiming to have an interest in any such real property and the legal right thereto may on or before said date redeem the same by paying the amount of all such unpaid tax liens thereon, including all interest and penalties and other legal charges which are included in the lien against such real property, computed to and including the date of redemption. Such payments shall be made to Michael G. Diskin, Essex County Treasurer, P.O. Box 217, 7551 Court Street, Elizabethtown, NY 12932-0217. In the event that such taxes are paid by a person other than the record owner of such real property, the person so paying shall be entitled to have the tax liens affected thereby satisfied of record.

LAST DAY FOR REDEMPTION: August 25, 2026

THE LAST DAY FOR REDEMPTION IS HEREBY FIXED AS August 25, 2026

SERVICE OF ANSWER: Every person having any right, title or interest in or lien upon any parcel of real property described in Schedule A attached hereto may serve a duly verified answer upon the attorney for the Tax District setting forth in detail the nature and amount of his or her interest and any defense or objection to the foreclosure. Such answer must be filed in the Office of the Essex County Clerk and served upon the attorney for the Tax District on or before the date above mentioned as the last day for redemption.

Whenever an Answer has been interposed, neither party shall have an absolute right to a severance of the proceeding as said parcel or parcels to which the Answer relates.

FAILURE TO REDEEM OR ANSWER: In the event of failure to redeem or answer by any person having the right to redeem or answer, such person shall be in default and shall be forever barred and foreclosed of all his or her right, title and interest and equity of redemption* in and to the parcels described herein and a judgment in foreclosure may be taken by default.

POST-JUDGMENT EQUITY: Pursuant to the Supreme Court ruling in Tyler v. Hennepin County, an interested party may retain their equitable title to any surplus monies made from the sale of a foreclosed parcel at a public auction or other sale. Surplus monies are funds made at the tax auction sale that are in-excess of what is owed to Essex County in tax liens, interest, penalties, statutory fees and other costs. Interested parties with possible claims to surplus monies will receive notice after the tax sale or other sale from the Essex County Attorney’s Office. Within such notice, instructions will be given as to how to proceed to make a claim for surplus monies.

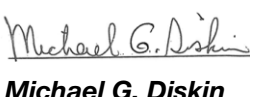
*An interested party/owner may still have a claim for surplus equity after judgment of foreclosure pursuant to United States Supreme Court ruling Tyler v. Hennepin County, 143 S.Ct 1443.

I do hereby certify and affirm the foregoing as true under the penalties of perjury this 14th day of January 2026.

Attorney for Tax District:


Daniel T. Manning
Essex County Attorney
7551 Court Street, P.O. Box 217
Elizabethtown, NY 12932-0217

ENFORCING OFFICER

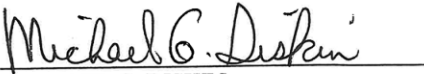

Michael G. Diskin
Essex County Treasurer
7551 Court Street, P.O. Box 217
Elizabethtown, NY 12932-0217
(518) 873-3310

VERIFICATION

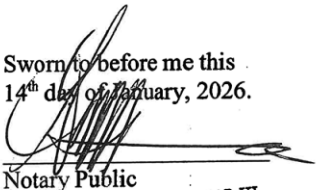
STATE OF NEW YORK }
COUNTY OF ESSEX }

I, Michael G. Diskin, being duly sworn, depose and say: I am the Enforcing Officer for the County of Essex. I have read this Petition ‘and Notice of Foreclosure and the attached Schedule “A” and I am familiar with its contents. I affirm under the pains and penalties of perjury that the contents of this Petition are true to the best of my knowledge, except as to matters therein stated to be alleged on information and belief, and that as to those matters I believe them to be true.

Dated: January 14, 2026


MICHAEL G. DISKIN
ESSEX COUNTY TREASURER

Sworn to before me this
14th day of January, 2026.


Notary Public
DANIEL T. MANNING III
Notary Public for the County of Essex
My Commission Expires 2-20-2026

SCHEDULE A
THE PARCEL NUMBERS ON SCHEDULE A
CORRESPOND TO THE LIST OF DELINQUENT TAXES
FOR THE TAX YEAR 2023 FILED ON 11/08/2023.
01-12-2026

| Parcel No. | Owner(s) as of List Date | Town | Tax Map No. | Deed Book/ Page | Account No. |
|------------|--------------------------|---------------|------------------------|-----------------|-------------|
| 4 | Good Lindsey | CHESTERFIELD | 152000 4.45-6-13.200 | | 571A179017 |
| 5 | Brown William J | CHESTERFIELD | 152000 4.53-3-18.111 | | 575J107615 |
| 6 | Castaldo Jeffrey D | CHESTERFIELD | 152000 28.-1-24.000 | | 575J178565 |
| 7 | Rickert Gregory | CHESTERFIELD | 152000 4.38-3-3.000 | | 571A100614 |
| 15 | Kusalonis William P | CHESTERFIELD | 152000 4.3-1-13.000 | | 575J106005 |
| 19 | Martin John | CHESTERFIELD | 152000 4.45-4-12.200 | | 571A191005 |
| 28 | Rabideau Wayne A | CHESTERFIELD | 152000 4.45-1-18.000 | | 571A100601 |
| 36 | Armstrong Isabelle | CROWN POINT | 152200 116.4-1-21.000 | | 585J102109 |
| 37 | Armstrong Isabelle | CROWN POINT | 152200 116.4-1-10.000 | | 585J104512 |
| 38 | Armstrong Isabelle | CROWN POINT | 152200 116.4-1-9.000 | | 585J106714 |
| 39 | Armstrong Isabelle J | CROWN POINT | 152200 116.4-1-20.000 | | 585J104009 |
| 41 | Ashline Betty A (Estate) | CROWN POINT | 152200 128.1-4-13.100 | | 585J176005 |
| 42 | Boyea Peter J | CROWN POINT | 152200 117.1-2-9.000 | | 5852000014 |
| 50 | Choquette Pierre | CROWN POINT | 152200 117.2-1-17.000 | | 585J101415 |
| 51 | Choquette Pierre | CROWN POINT | 152200 117.2-1-8.130 | | 585Z000004 |
| 52 | Choquette Pierre | CROWN POINT | 152200 117.2-1-16.120 | | 5852001003 |
| 57 | Lawson Irene Louise | CROWN POINT | 152200 127.2-1-7.000 | | 585J102004 |
| 58 | Lawson Irene Louise | CROWN POINT | 152200 127.2-1-25.120 | | 585J198006 |
| 59 | Guarino Jacob | CROWN POINT | 152200 117.18-4-1.200 | | 585J180024 |
| 61 | Higgins Michael | CROWN POINT | 152200 117.16-1-8.001 | | 585J174003 |
| 66 | Lillibridge Carrie B | CROWN POINT | 152200 117.19-5-31.000 | | 585J174031 |
| 69 | Morales Julie L | CROWN POINT | 152200 117.16-2-2.000 | | 585J100302 |
| 78 | Williams Stephen O | CROWN POINT | 152200 128.6-5-22.000 | | 585J104014 |
| 83 | Collman Harvey | ELIZABETHTOWN | 152400 74.-1-52.000 | | 595J101912 |
| 88 | Fehlner Corey M | ELIZABETHTOWN | 152400 55.84-3-10.000 | | 591A100402 |
| 89 | Fennelly Virginia K | ELIZABETHTOWN | 152400 74.2-1-42.100 | | 595J102306 |
| 110 | LeVien William D II | ELIZABETHTOWN | 152400 65.1-1-3.000 | | 595J106307 |
| 111 | Pulsifer Donald A Jr | ELIZABETHTOWN | 152400 56.1-1-14.110 | | 595J105803 |

| | | | | | |
|-----|---------------------------|-------|-----------------------|--|------------|
| 116 | Bayne Sarah Collins | ESSEX | 152600 49.11-1-4.000 | | 605J104308 |
| 117 | Bentz William J Jr | ESSEX | 152600 48.76-1-17.000 | | 605J100309 |
| 132 | Youngs-Schmitt James | ESSEX | 152600 40.73-3-9.000 | | 605J103705 |
| 134 | Thoman Anthony C | ESSEX | 152600 48.4-1-8.110 | | 605J102401 |
| 140 | Baros Constance J Trust | JAY | 152800 17.2-1-28.000 | | 615J108503 |
| 145 | Bougor Burton | JAY | 152800 8.3-1-40.200 | | 615J186007 |
| 146 | Bougor Candice D | JAY | 152800 18.-2-7.100 | | 615J109901 |
| 148 | Brewer Gary | JAY | 152800 8.-2-10.122 | | 615J199001 |
| 151 | Cavalier Brendan William | JAY | 152800 17.30-2-3.000 | | 615J103101 |
| 152 | Cornell Stephen | JAY | 152800 18.-2-14.100 | | 615J104602 |
| 153 | Cortalono Christine A | JAY | 152800 35.2-3-13.200 | | 6152015006 |
| 154 | Curran Christopher L | JAY | 152800 7.79-2-16.000 | | 615J175067 |
| 155 | Curran Christopher L | JAY | 152800 7.79-2-42.000 | | 615K174085 |
| 156 | Curran Christopher L | JAY | 152800 7.79-2-41.000 | | 615K175015 |
| 162 | Nolan Sandra | JAY | 152800 7.4-3-2.000 | | 615J106304 |
| 164 | DeRensis Lisa A | JAY | 152800 17.41-9-5.000 | | 615J100711 |
| 167 | Forever Wild Water Co Inc | JAY | 152800 17.49-1-13.000 | | 615J103310 |
| 168 | Forever Wild Water Co Inc | JAY | 152800 17.23-5-18.000 | | 6152010001 |
| 169 | Forever Wild Water Co Inc | JAY | 152800 7.72-1-7.000 | | 6152010002 |
| 170 | Forever Wild Water Co Inc | JAY | 152800 17.3-2-2.200 | | 6152010003 |
| 171 | Forever Wild Water Co Inc | JAY | 152800 17.3-2-2.300 | | 6152010004 |
| 172 | Forever Wild Water Co Inc | JAY | 152800 17.32-1-21.000 | | 6152017002 |
| 176 | Hossain Yamin | JAY | 152800 27.1-3-2.000 | | 615J108124 |
| 181 | Hanif Cory | JAY | 152800 7.84-2-19.001 | | 615J179013 |
| 184 | Kelly Kamilla L | JAY | 152800 17.48-1-19.000 | | 615J177102 |
| 188 | Lieberth Terry | JAY | 152800 8.3-1-45.000 | | 615J105310 |
| 193 | Pattino Elizabeth A | JAY | 152800 7.76-3-7.000 | | 615J108902 |
| 196 | Post Lawrence Ryan | JAY | 152800 17.40-4-15.000 | | 615J100615 |
| 203 | Vincent Matthew | JAY | 152800 35.2-4-26.200 | | 6152020218 |
| 218 | Wong Chin Jean L F | JAY | 152800 7.79-2-24.000 | | 615J174023 |
| 221 | Fehlner Corey M | KEENE | 153000 72.8-1-26.000 | | 625J103103 |
| 224 | LaRose Paul | KEENE | 153000 53.2-3-46.000 | | 625J102001 |
| 227 | Netti Francis L | KEENE | 153000 54.3-1-48.002 | | 625J103311 |
| 230 | Rocchi Kandi M | KEENE | 153000 44.3-1-32.200 | | 625J199011 |
| 233 | Torrance Sean | KEENE | 153000 53.2-3-19.200 | | 6252001016 |
| 234 | Whitney Carol M Trust | KEENE | 153000 72.8-1-8.002 | | 625J104708 |
| 235 | Whitney Carol M Trust | KEENE | 153000 72.8-1-1.100 | | 625J104709 |
| 236 | Whitney Carol M Trust | KEENE | 153000 72.8-1-1.200 | | 625J180019 |