

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,

STATEMENT PURSUANT
TO RPTL §1125
TAX ENFORCEMENT
NOTIFICATION

Petitioner,

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

FOR TAX YEAR 2023.

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

Michael G. Diskin

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
ARTICLE ELEVEN OF THE REAL PROPERTY TAX
LAWBY

ESSEX COUNTY,

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

Petitioner,

Date Filed: January 14, 2026

FOR TAX YEAR 2023.

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:

ENFORCING OFFICER



Michael G. Diskin

Daniel T. Manning
Essex County Attorney
7551 Court Street, P.O. Box 217
Elizabethtown, NY 12932-0217
(518) 873-3310

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 State of New York
Resident of the County of Essex
My Commission Expires 2-20-20 26

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	585J200004	
50	Choquette Pierre	CROWN POINT	152200 117.2-1-17.000	585J101415	
51	Choquette Pierre	CROWN POINT	152200 117.2-1-8.130	585J000004	
52	Choquette Pierre	CROWN POINT	152200 117.2-1-16.120	585J200103	
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	Lillbridge 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	
90	LeVien William D II	ELIZABETHTOWN	152400 65.1-1-3.000	595J106307	
110	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 18.2-2-7.100	615J109001
148	Brewer Gary	JAY	152800 8.-2-10.122	615J199001
151	Cavalier Brendan William	JAY	152800 17.30-2-3.000	615J103101
152	Comell Stephen	JAY	152800 18.-2-14.100	615J104602
153	Cortalono Christine A	JAY	152800 35.2-3-13.200	615J105006
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			