

To commence the statutory time for appeals as of right (CPLR 5513 [a]), you are advised to serve a copy of this order, with notice of entry, upon all parties.

COUNTY COURT: STATE OF NEW YORK  
COUNTY OF SULLIVAN

---

IN THE MATTER OF FORECLOSURE OF 2020 TAX LIENS BY PROCEEDING IN REM PURSUANT TO ARTICLE ELEVEN OF THE REAL PROPERTY TAX LAW BY THE COUNTY OF SULLIVAN AFFECTING PARCELS LOCATED IN THE TOWNS OF BETHEL, CALLICOON, COCHECTON, DELAWARE, FALLSBURG, FORESTBURGH, FREMONT, HIGHLAND, LIBERTY, LUMBERLAND, MAMAKATING, NEVERSINK, ROCKLAND, THOMPSON and TUSTEN

**DECISION, ORDER AND JUDGMENT**

Index No: 2020-1344 TX01

RE: Parcel Known as FO 25.-1-6.5

Respondent: Janina Tammany

---

The following papers numbered 1 to 3 were read on this motion by petitioner for an Order striking Respondent's Answer and granting Petitioner a Judgment of Foreclosure, together with costs and disbursements:

PAPERS

NUMBERED

Notice of Motion for Summary Judgment with Exhibits/ Affirmation/(Cawley) with Exhibit/Affidavit (Buck) with Exhibits	1-3
--	-----

This is a motion for summary judgment in a tax foreclosure proceeding. Respondent is the owner of real property located in the Town of Forestburgh, designated as Section 25., Block 1, Lot 6.5 (the parcel). Petitioner Sullivan County levied real property taxes on the parcel and the taxes remain due and owing.

On November 4, 2020, petitioner instituted a tax foreclosure proceeding under Index Number 2020-1344, pursuant to Article 11 of the Real Property Tax Law, by filing a list of delinquent parcels, of which the parcel was one, pursuant to Real Property Tax Law section

1122. An amended list of delinquent parcels was filed on January 7, 2021, of which the parcel remained one. Petitioner then commenced this foreclosure proceeding by the filing of the Petition with Notice of Foreclosure establishing the expiration of redemption period as January 31, 2022, which was later extended by order of this Court to April 30, 2022 and June 30, 2022. On October 28, 2021, petitioner filed and mailed a Notice of Petition of Foreclosure to the respondent, by certified and first-class mail, at the address listed on the deed for Respondent of 1 Norris Road, Forestburgh, NY 12777. The certified mailing was returned unclaimed, but the regular mailing to the same address was not returned.

On May 2, 2022, respondent filed an Answer dated April 29, 2022 with the Sullivan County Attorney's Office. In the Answer, respondent asserts as affirmative defenses that (1) the notice of foreclosure was not published in two newspapers in general circulation in the tax district for three non-consecutive weeks in compliance with RPTL §1124; (2) the Petition and Notice of Foreclosure was not served upon her by first class and certified mail in compliance with RPTL §1125(1); (3) the Petition and Notice of Foreclosure did not contain the legally required information in compliance with RPLT §1125(2); (4) "No affidavit of service has been filed in this case, showing that I was properly served (RPTL §1128)"; (5) "the amount of interest and other fees is incorrect;" and (6) "Under RPTL §(1), the amount of foreclosure charges cannot exceed \$150, unless a court decides they are necessary and reasonable."

On August 11, 2022, this Court executed a Judgment of Foreclosure as against all of the parcels in which no Answer was served. Pursuant to Real Property Tax Law section 1123, the proceeding was severed as to all parcels for which Answers were interposed, including the subject parcel. The current Index Number was assigned to the within matter.

By Notice of Motion filed on January 26, 2023, petitioner seeks an order striking the Answer of respondent, and entering a Judgment of Foreclosure against the parcel. Petitioner asserts and has established through its submissions that the Answer is not meritorious and is insufficiently pleaded as to state any cognizable defense. Respondent has not met the burden of establishing any affirmative defense to presumptively valid unpaid tax liens, and in fact, implicitly admits that the taxes are unpaid.

Respondent has filed no papers in response to the motion.

Upon the foregoing papers it is hereby

ORDERED that this motion, which is unopposed, is granted. The Answer interposed herein by the Respondent is hereby stricken; and it is further

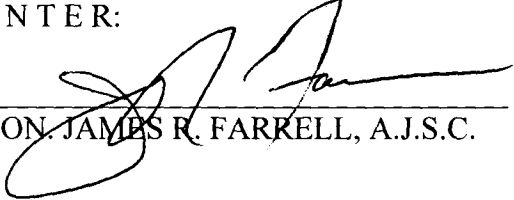
ORDERED, ADJUDGED AND DECREED that:

1. The County of Sullivan is awarded possession of the parcel of real property described in the relevant tax map as Town of Forestburgh, Sullivan County, Section 25., Block 1, Lot 6.5, and the Sullivan County Treasurer is hereby directed to prepare, execute and cause to be recorded a Deed conveying to the said County of Sullivan, New York, full and complete title to the said parcel of real estate in fee simple absolute.
2. Upon the executing and recording of the Deed hereinbefore directed, the County of Sullivan shall be seized of an estate in fee simple absolute in said parcel of real property, together with the buildings thereon, and all persons, including the People of the State of New York, infants, incompetents, absentees and non-residents, who may have had any right, title, interest, claim, lien or equity of

redemption in or upon such land and buildings, shall be barred and forever  
foreclosed from all such right, title, interest, claim, lien or equity of redemption.

Dated: March 3, 2023  
~~Goshen~~, New York  
MONTUELO

ENTER:

  
\_\_\_\_\_  
HON. JAMES R. FARRELL, A.J.S.C.