STATE OF NEW YORK
SUPREME COURT COUNTY OF CAYUGA

IN THE MATTER OF FORECLOSURE OF TAX LIENS BY PROCEEDING IN REM PURSUANT TO ARTICLE ELEVEN OF THE REAL PROPERTY TAX LAW BY CAYUGA COUNTY

2024 SURPLUS FUNDS REPORT
RPTL SECTION 1196

INDEX No: E2023-0917

Cayuga County 2024 Surplus Funds Report

This report is being submitted in compliance with the Real Property Tax Law ("RPTL") §1196, which was recently enacted as part of the 2025 New York State Budget. The 2024 Foreclosure Judgment (Index #E2023-0917) included sixteen (16) parcels. This report will address those sixteen parcels in addition to eight (8) parcels, seven (7) of which Cayuga County tax foreclosed on in prior years that were not advertised for sale in the 2024 Auction and one (1) of which was foreclosed on in a prior year and sold in the 2024 Auction. A copy of Schedule A attached to the 2024 Foreclosure Judgment (Index #E2023-0917) is attached.

Calculations for Surplus:

The County had a Tax Foreclosed Real Property Auction in 2024 ("2024 Auction"), which was held online through Auctions International from June 10, 2024 through June 21, 2024. Per RPTL §1196, where a sale was a public sale, the amount paid/**bid price** shall be used in the calculation for surplus. Calculations for the total delinquent amount includes the total amount of taxes due plus interest, penalties and other charges as defined by RPTL §1102. Other legal charges as defined by RPTL §1102 shall include:

a) Cost of the mailing or service of notices required or authorized by RPTL Article 11, this includes postage and supplies, as well as a $100 posting fee as authorized by RPTL §1125;
b) Cost of publication of notices required or authorized by RPTL Article 11;
c) Amount of any interest and penalties imposed by law;
d) Cost of recording or filing legal documents required or authorized by RPTL Article 11;
e) Cost of appraising a parcel for the purpose of determining the existence and amount of any surplus pursuant to RPTL §1196 (may apply for negotiated sale or if parcel is retained for public use);
f) Charge of up to either two hundred fifty dollars per parcel, or two percent of the sum of the taxes, interest and penalties due on the parcel, whichever is greater, shall be deemed reasonable and necessary to cover the combined cost of such searches and the other reasonable and necessary costs and expenses, and such amount may be charged without substantiation;
g) Amount owed to the tax district by virtue of a judgment lien, a mortgage lien, or any other lien held by the tax district that is not a delinquent tax lien (Cayuga County has a medical assistance lien filed by the Department of Social Services on one parcel).

Calculations by parcel are provided on Attachment A: Parcels with No Surplus Funds and Attachment B: Parcels with Surplus Funds.

No Surplus (3 Parcels):

Please see **Attachment A**: Parcels with No Surplus Funds for calculations and further details.

There were no surplus funds for three parcels sold at the 2024 Auction, as the total delinquent amount exceeded the bid amount for each parcel.

- Fleming, tax map no. 130.05-1-59.1, Sand Beach Rd.: bid amount $50 – delinquent amount $443.22 = loss $393.22
- Sennett, tax map no. 116.08-1-40.12, Off State Route 20: bid amount $50 – delinquent amount $4,230.60 = loss $4,180.60
- Locke, tax map no. 251.00-1-14.3, Off Tuckerhill Rd.: bid amount $450 – delinquent amount $1,057.77 = loss $607.77

On May 28, 2024, the County Legislature approved Resolution #182-24 to authorize the repurchase of **four (4)** tax foreclosed parcels by prior owners and/or successors in interest. Repurchases were in accordance with RPTL §1136, subsection 4(a) and Cayuga County's policy on the sale and disposition of real property acquired through tax foreclosure. There were no surplus funds as repurchases were in amount of all accumulated taxes, interest, penalties and fees. The list of repurchased parcels can be found on Attachment A.

Surplus (10 Parcels):

Please see **Attachment B**: Parcels with Surplus Funds for calculations and further details.

There are surplus funds for ten parcels that were sold at the 2024 Auction for a total amount on all parcels of $326,639.95.

Town	Tax Map #	Prior Owner Name	Location	Surplus Funds
Brutus (v)	77.17-1-30	Mary Bowman Gratton	2739 Centennial St.	92,409.86
Fleming	123.00-1-4.114	Harry Gulliver; Penny Gulliver; Robert S. Arno	5911 South St. Rd.	104,758.89
Ira	27.00-1-21	John McHugh	13145 North Rd.	10,725.62
Ledyard	204.00-1-4.2	Rachel A. Karn	Black Rock Rd.	3,702.20
Locke	230.00-1-26	Doris Kelly aka Doris Kelley	4564 W. Hill Rd.	11,173.86
Locke	251.00-1-49	Goldie Percy; The Estate of Donald H. Percy	166 Canaan Hts	21,099.81
Moravia (v)	210.06-1-4	Ronald Dennis; Angelo Pagan	North Main St.	1,172.82
Niles	165.00-1-31.12	ATS Holdings, LLC	off Quarry Rd.	982.95
Sennett	109.00-1-1	Richard Babiarz	7082 Potter Rd.	3,982.25
Sterling (v)	9.05-1-25.11	Serra Cole Longo	14828 Lake Street Ext.	76,631.69

Other (7 Parcels):

Please see **Attachment C**: Other

There were no parcels in the 2024 Auction that did not sell. Seven (7) parcels were withheld from the 2024 Auction. Four parcels were withheld due to potential notice issues as prior owners were deceased and the County was not able to confidently ascertain heirs for notification. In these instances, the County utilizes RPTL §1137 and will wait until the two-year statute of limitations has expired before selling these parcels at auction. One will be included in the 2026 Auction and three of these parcels will be included in the 2025 Auction.

Town of Locke, tax map no. 251.00-1-16.2-1 was withheld from auction in 2020 as the parcel is for the structure only, mobile home, and is not accessible. The remaining two parcels were withheld from auction as they are not valid tax parcels.

Venice 196.00-1-22.3-1, 2440 State Route 34, is for the structure only, which was a dilapidated barn that was demolished subsequent to foreclosure. This parcel was removed from the 2024 Assessment Roll.

Moravia (v) 210.13-2-21, Main St – borders canal, is a parcel located within the canal, which is not taxable. This parcel was removed from the 2023 Assessment Roll.

Date: August 5, 2024

David J. Dempsey

Cayuga County Treasurer

No Surplus

Attachment A

Parcels Sold at 2024 Public Auction - No Surplus Funds

Index #	Town	Tax Map #	Prior Owner Name	Location	Auction Parcel #	Taxes	Interest	Penalties	Other Charges*	Total Delinquent Amount for Surplus Calculation
E2023-0917	Fleming	130.05-1-59.1	Michael R. Beck	Sand Beach Rd.	3	120.12	12.87	2.17	309.28	444.44
E2021-1144	Sennett	116.08-1-40.12	Kasper Construction Co Inc	Off State Route 20	15	3,453.86	374.23	78.86	323.65	4,230.60
E2021-1144	Locke	251.00-1-14.3	Thelma Chapman (Cayuga County)	Off Tuckerhill Rd	10	607.44	36.75	18.73	394.85	1,057.77

Bidder Name	Bid Amt	Loss on Sale
Robert Cummings	50.00	$ (394.44)
Alan M. McCormick	50.00	$ (4,180.60)
Martin Wright	450.00	$ (607.77)

Other Charges*					
Cost of Mailing					
Postage	Paper & Mailing envelopes	Posting Fee	Publication Cost	Greater of $250 or 2% of Tax + Int + Pen	Cayuga County Medical Assistance Liens
22.86	1.08	0.00	35.34	250.00	
56.22	2.88	0.00	14.55	250.00	
28.86	1.44	100.00	14.55	250.00	

Parcels Repurchased by Prior Owners or Successors in Interest Prior to Auction

Cayuga County Resolution #182-24

No Surplus Funds - Purchased for total amount of delinquency plus applicable fees

Index #	Town	Tax Map #	Prior Owner Name	Repurchased By	Location
E2023-0917	Genoa	228.00-1-6	Constance Tyrrell	Constance Tyrell	Town Line Rd.
E2023-0917	Genoa	228.00-1-52.533	Constance Tyrrell; The Estate of Dana T. Tyrrell	Constance Tyrell	State Route 34
E2023-0917	Genoa	228.00-1-52.534	Constance Tyrrell; The Estate of Dana T. Tyrrell	Constance Tyrell	State Route 34
E2023-0917	Summerhill	234.00-1-36	Robert J. Holdsworth, III	Robert J. Holdsworth, III	917 Cutler School Rd.

Surplus

Attachment B

Parcels Sold at 2024 Public Auction - Surplus Funds

Index #	Town	Tax Map #	Prior Owner Name	Location	Auction Parcel #	Taxes	Interest	Penalties	Other Charges*	Total Delinquent Amount for Surplus Calculation
E2023-0917	Brutus (v)	77.17-1-30	Mary Bowman Gratton	2739 Centennial St.	1	20119.09	2,736.01	261.97	573.07	23,690.14
E2023-0917	Fleming	123.00-1-4.114	Harry Gulliver; Penny Gulliver; Robert S. Arno	5911 South St. Rd.	2	17,430.28	2,307.86	236.84	466.13	20,441.11
E2023-0917	Ira	27.00-1-21	John McHugh	13145 North Rd.	7	6,200.19	776.04	81.52	316.63	7,374.38
E2023-0917	Ledyard	204.00-1-4.2	Rachel A. Karn	Black Rock Rd.	8	1,156.88	106.26	18.03	316.63	1,597.80
E2023-0917	Locke	230.00-1-26	Doris Kelly aka Doris Kelley	4564 W. Hill Rd.	9	4,361.41	596.38	66.42	401.93	5,426.14
E2023-0917	Locke	251.00-1-49	Goldie Percy; The Estate of Donald H. Percy	166 Canaan Hts	11	3,927.15	561.77	36.31	4,474.96	9,000.19
E2023-0917	Moravia (v)	210.06-1-4	Ronald Dennis; Angelo Pagan	North Main St.	12	210.47	25.08	-	316.63	552.18
E2023-0917	Niles	165.00-1-31.12	ATS Holdings, LLC	off Quarry Rd.	13	2,274.47	216.86	37.04	338.68	2,867.05
E2023-0917	Sennett	109.00-1-1	Richard Babiarz	7082 Potter Rd.	14	3,027.62	295.84	55.61	338.68	3,717.75
E2023-0917	Sterling (v)	9.05-1-25.11	Serra Cole Longo	14828 Lake Street Ext.	16	7,972.77	2,737.35	175.41	582.78	11,468.31
Grand Totals						66,680.33	10,359.45	969.15	8,126.12	86,135.05

Bidder Name	Bid Amt	Surplus Funds
Chocolate Diamonds Holdings-Wendy Good	116,100.00	92,409.86
Praestantia Capital LLC-Chong Xu	125,200.00	104,758.89
Barbara Taylor/SWT Properties Inc.	18,100.00	10,725.62
Barbara Taylor/SWT Properties Inc.	5,300.00	3,702.20
Douglas Harriger	16,600.00	11,173.86
Robert McLaughlin	30,100.00	21,099.81
Andrew Wasielewski	1,725.00	1,172.82
Jonathan Geherin	3,850.00	982.95
Kathryn E. O'Neill	7,700.00	3,982.25
Leonard Zimmer III	88,100.00	76,631.69
	412,775.00	326,639.95

Other Charges*					
Cost of Mailing					
Postage	Paper & Mailing envelopes	Posting Fee	Publication Cost	Greater of $250 or 2% of Tax + Int + Pen	Cayuga County Medical Assistance Liens
71.79	3.60	0.00	35.34	462.34	
29.85	1.44	0.00	35.34	399.50	
29.85	1.44	0.00	35.34	250.00	
29.85	1.44	0.00	35.34	250.00	
15.87	0.72	100.00	35.34	250.00	
50.82	2.52	100.00	35.34	250.00	4,036.28
29.85	1.44	0.00	35.34	250.00	
50.82	2.52	0.00	35.34	250.00	
50.82	2.52	0.00	35.34	250.00	
92.76	4.68	200.00	35.34	250.00	
452.28	22.32	400.00	353.40	2,861.84	4,036.28

Other

Attachment C

Parcels Included in 2024 Auction - Not Sold

Index #	Town	Map #	Prior Owner Name	Location	Auction Parcel #
N/A					

Parcels Withheld from Auction

Index #	Town	Map #	Prior Owner Name	Location	Reason Withheld
E2023-0917	Conquest	45.00-1-11	The Estate of Harvey Pedersen; Andrew Pedersen	Town Line Rd.	Prior owner deceased, no known heirs-hold 2 yrs per RPTL §1137 - Include in 2026 Auction
E2022-0791	Aurelius	107.00-1-4.112	Myria Newman	6875 Beech Tree Rd	Prior owner deceased, no known heirs-hold 2 yrs per RPTL §1137 - Include in 2025 Auction
E2022-0791	Sennett	95.00-2-14.2	Alice Engstrom & Russell Morehouse	3037 Turnpike Rd.	Prior owner deceased, no known heirs-hold 2 yrs per RPTL §1137 - Include in 2025 Auction
E2022-0791	Sterling	16.00-2-35	William Hardy	13681 Queens Farms Rd.	Prior owner deceased, no known heirs-hold 2 yrs per RPTL §1137 - Include in 2025 Auction
2019-1301	Locke	251.00-1-16.2-1	Boyd & Shirley Earle	4930 Chevalier Rd	Pulled from auction in 2020 when attempting to post - mobile home only - not able to access parcel
2019-1301	Venice	196.00-1-22.3-1	Barbara Murphy	2440 State Route 34	Parcel is for structure only - delapitated barn was removed - parcel deleted from 2024 Assessment Roll
2018-1188	Moravia (v)	210.13-2-21	Stoyell Richard	Main St - borders canal	Parcel is located within canal, which is not taxable - removed from 2023 Assessment Roll