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In re Foreclosure of Tax Liens by City of Troy

Supreme Court, Appellate Division, Third Department, New York - March 13, 2014 - N.Y.S.2d - 2014 N.Y. Slip Op. 01657

In proceedings for foreclosure of tax liens by city, the County Court denied motion of mortgagee's assignee, seeking to be relieved from amended judgment of foreclosure and to have mortgage lien reinstated. Assignee appealed.

The Supreme Court, Appellate Division, held that assignee's challenge to amended judgment was not timely, notwithstanding any jurisdictional defect resulting from purported violation of bankruptcy stay.

Where an entity with a purported interest in real property that was subject to a tax sale neglects to challenge the sale in any fashion for two years, a conclusive presumption arises regarding the procedural regularity of all proceedings regarding the sale.

Notwithstanding any jurisdictional defect resulting from purported violation of bankruptcy stay, two-year period for mortgagee's assignee to seek relief from amended judgment of foreclosure and tax deed transfer, or otherwise challenge judgment, began to run when judgment was entered.

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