§ 1122. Filing of list of delinquent taxes. 1. Ten months after lien date, or as soon thereafter as is practicable, but no sooner than one month after the receipt of the return of unpaid taxes, the enforcing officer of each tax district shall execute a list of all parcels of real property, except those excluded from such list in the manner provided by section eleven hundred thirty-eight of this article, affected by delinquent tax liens held and owned by such tax district.

2. (a) In a tax district which has extended the redemption period for residential or farm property to three or four years, there may be separate lists for property identified as residential or farm property and for other property.

(b) In a tax district which has a roll for vacant and abandoned real property pursuant to section eleven hundred eleven-a of this article there may be a separate roll, registry or list for property identified as vacant and abandoned real property.

(c) In a tax district having a population of fifty thousand or more according to the latest federal census, there may be a separate list for each existing geographical area such as a city, town, village, ward, section or other appropriate area bounded or defined by law.

3. All parcels of real property included in any list shall be numbered consecutively, by tax map number if applicable.

4. The enforcing officer shall file a duplicate of each list in the office of such enforcing officer, in the office of the attorney for such tax district and in the office of the enforcing officer of any other tax district having a right to enforce the payment of a tax imposed upon any of the parcels described upon such list. The inadvertent failure of the enforcing officer to include one or more parcels in such list shall not affect the validity of any proceeding brought pursuant to this title.

5. Each such list shall be known and designated as the "List of Delinquent Taxes". Where the list comprises parcels in a particular area, the list shall also generally describe the area covered by the list.

6. Each list shall also contain as to each parcel, the following:

(a) A brief description sufficient to identify each parcel affected by such tax lien. In a municipal corporation for which a tax map has been approved by the commissioner, a tax map identification number shall be deemed a sufficient description of any parcel, provided that (i) the parcel has been described by such tax map reference on the tax roll on which the unpaid tax has been levied, and (ii) the tax map as it existed on the taxable status date applicable to the tax roll has been retained in the office of the enforcing officer or in such other office as the enforcing officer may have designated for that purpose in accordance with the rules of the commissioner.

(b) The name or names of the owner or owners of each such parcel as appearing on the tax roll, and, if the parcel has been transferred after the applicable taxable status date, as reported pursuant to section five hundred seventy-four of this chapter.

(c) A statement of the amount of each tax lien upon such parcel, including charges, as of the date of the execution of the list.

7. Such list of delinquent taxes shall be dated and subscribed by the enforcing officer and affirmed by him or her as true under the penalties of perjury. The enforcing officer shall file such list of delinquent taxes in the office of the clerk of the county in which the property subject to such tax liens is situated no later than two business days after the execution thereof. The filing of such list shall constitute and have the same force and effect as the filing and recording in such office of an individual and separate notice of pendency pursuant to article sixty-five of the civil practice law and rules with respect to each parcel included in such list, notwithstanding the provisions of section six thousand five hundred twelve of the civil practice law and rules.

8. Each county clerk with whom such list of delinquent taxes is filed shall index it in the name of the tax district filing such list. A separate book shall be maintained for this purpose, unless the county clerk maintains a computerized index. The indexing of such list shall constitute due filing, recording and indexing of such notice in lieu of any other requirement under rule six thousand five hundred eleven of the

civil practice law and rules or otherwise.

9. Every person, including a tax district other than the one foreclosing, having any right, title or interest in, or lien upon, any parcel described in such list of delinquent taxes may redeem such parcel in the manner provided by title two of this article.

10. (a) After a list of delinquent taxes has been filed, the enforcing officer shall, from time to time, execute a collective statement of redemptions, identifying the parcels which have been redeemed since the last preceding collective statement of redemptions was executed. The collective statement of redemptions need not include any parcel which was the subject of an individual certificate of redemption, and shall not include any parcel which was partially, but not fully, redeemed. The collective statement of redemptions shall be dated, subscribed and affirmed by the enforcing officer and filed with the county clerk in the same manner as a list of delinquent taxes.

(b) Upon the filing of a collective statement of redemptions with the county clerk, the county clerk shall, for each parcel included on the collective statement of redemptions, enter on the list of delinquent taxes the word "redeemed" and the date of the filing opposite the description of such parcel on such list. Such notation shall operate to cancel the notice of pendency with respect to each such parcel.