

**CITY OF WATERTOWN, NEW YORK**  
**AGENDA**  
**Monday, April 20, 2026**  
**7 p.m.**

This shall serve as notice that the next regularly scheduled meeting of the City Council will be held on Monday, April 20, 2026, at 7:00 p.m. in the City Council Chambers, 245 Washington Street, Watertown, New York.

**MOMENT OF SILENCE**

**PLEDGE OF ALLEGIANCE**

**ROLL CALL**

**ADOPTION OF MINUTES**

**COMMUNICATIONS**

**PRIVILEGE OF THE FLOOR**

**PUBLIC HEARING**

- |           |  |
|-----------|--|
| 7:15 p.m. | A Local Law Overriding the Tax Levy Limit Established by New York General Municipal Law §3-c |
| 7:15 p.m. | Fiscal Year 2026-27 Operating Budgets and Fiscal Year 2026-27 through 2030-31 Capital Budget |

**RESOLUTIONS**

- |                    |   |
|--------------------|---|
| Resolution No. 1 - | Readopting Fiscal Year 2025-26 Sewer Fund Budget and Fiscal Year 2025-26 through 2029-30 Capital Fund Budget to Add Cedar Street Sanitary Sewer Pump Station Rehabilitation Project |
| Resolution No. 2 - | Accepting Proposal for Sanitary Sewer Pump Station Upgrades/Replacement Project- Lachenauer Drive and Cedar Street LaBella Associates   |
| Resolution No. 3 - | Accepting proposal for Community Forestry Tree Planting – Round 1 - All Seasons Landscaping & Garden Center LLC   |

## **ORDINANCES**

Ordinance No. 1 - Changing the Approved Zoning Classification of 337 State Street, Parcel Number 6-02-317.000 from Downtown to Urban Mixed Use

## **LOCAL LAW**

Proposed Local Law A Local Law Establishing the In Rem Tax Foreclosure Act

## **OLD BUSINESS**

Proposed Local Law A Local Law Overriding the Tax Levy Limit Established by New York General Municipal Law §3-c

## **STAFF REPORTS**

1. Little Trees Visitor Center – Maintenance Evaluation
2. Community Development Block Grant CARES Act (CDBG-CV) Unspent Funds
3. Community Development Block Grant 2024 Annual Action Plan Amendment and Vacant and Blighted Homes
4. Community Development Block Grant 2026 Funding Allocation
5. Sales Tax Revenue – March 2026
6. Sale of Surplus Hydro-electricity – March 2026

## **NEW BUSINESS**

## **EXECUTIVE SESSION**

## **ADJOURNMENT**

## **WORK SESSION**

**NEXT REGULARLY SCHEDULED CITY COUNCIL MEETING IS MONDAY, MAY 4, 2026.**

Res. No. 1

April 20, 2026


To: The Honorable Mayor and City Council

From: Eric Wagenaar, City Manager

Subject: Readopting Fiscal Year 2025-26 Sewer Fund Budget and Fiscal Year 2025-26 through 2029-30 Capital Fund Budget to Add Cedar Street Sanitary Sewer Pump Station Rehabilitation Project

For staff to proceed with the rehabilitation of the Cedar Street Sanitary Sewer Pump Station City Council needs to re-adopt the current capital project budget to formally add the project.

**FISCAL YEAR 2025-2026  
CAPITAL BUDGET  
INFRASTRUCTURE  
SANITARY SEWER**

<b>PROJECT DESCRIPTION</b>	<b>COST</b>
<p style="text-align: center;"><b>Cedar Street Sanitary Sewer Pump Station</b></p> <p>This pump station is located at 620 Coffeen Street located adjacent to the Verizon building and parking area. It is known and referred to as the Cedar Street pump station. The was constructed in 1965 and then rebuilt in 1973. It has undergone miscellaneous repairs over the years but has outlasted its useful life. The station receives sanitary wastewater from several City streets and is likely influenced by inflow and infiltration (I&amp;I) from within the aged sanitary sewer collection system. Professional Engineering services for the station will be completed in concert with another pump station in the City to collect data through flow monitoring, inspection and preliminary analysis of the existing facility including the backup generator, existing pumps, controls, wet well condition and coordination with City personnel relating to communication via Supervisory Control and Data Acquisition (SCADA) conforming to City software.</p> 	<b>\$550,000</b>
<b>TOTAL</b>	<b>\$550,000</b>

Funding to support this project will be from the issuance of a 15-year serial bond with Fiscal Year 2027-28 Sewer Fund debt service of \$58,667.

**RESOLUTION**

Page 1 of 1

Readopting Fiscal Year 2025-26 Sewer Fund Budget and Fiscal Year 2025-26 through 2029-30 Capital Fund Budget to Add Cedar Street Sanitary Sewer Pump Station Rehabilitation Project

Council Member GARRABRANT, Shane A.  
 Council Member KIMBALL, Robert O.  
 Council Member OSBORNE Jr, Douglas E..  
 Council Member SHOEN, Benjamin P.  
 Mayor PIERCE, Sarah V.C.  
 Total .....

YEA	NAY

**Introduced by** \_\_\_\_\_

WHEREAS on June 2, 2025 the City Council adopted the Fiscal Years 2025-26 through 2029-30 Capital Budget, and

WHEREAS City staff is recommending that the Cedar Street sanitary sewer pump station rehabilitation project be adopted to address the current condition of the pump station,

NOW THEREFORE BE IT RESOLVED that the City Council of the City of Watertown hereby re-adopts the Fiscal Year 2025-26 through 2029-30 Capital Budget to add the Cedar Street Sanitary Sewer Pump Station Rehabilitation project at an estimated cost of \$550,000, and

BE IT FURTHER RESOLVED that the City Council of the City of Watertown hereby re-adopts the Sewer Fund Budget for Fiscal Year 2025-26 and makes the following adjustments in the re-adopted Sewer Fund Budget:

<u>APPROPRIATED FUND BALANCE</u>		
G.0000.0909	Fund Balance	<u>\$ 36,000</u>
<u>EXPENDITURES</u>		
G.9950.0900	Transfer to Capital Fund	<u>\$ 36,000</u>

**Seconded by** \_\_\_\_\_

Res. No. 2

April 20, 2026

To: The Honorable Mayor and City Council

From: Eric Wagenaar, City Manager

Subject: Accepting Proposal for Sanitary Sewer Pump Station Upgrades/Replacement  
Project- Lachenauer Drive and Cedar Street LaBella Associates

The Chief Operator of the Pollution Control Facility and the City Engineer have determined that the Cedar Street pump station has become a priority that should be addressed.

The City's Engineering Department solicited proposals from professional engineering firms for sanitary sewer pump station upgrades, replacement, and miscellaneous projects associated with the Lachenauer Drive and Cedar Street Pump Stations.

On March 23, 2026, the Engineering Department received and reviewed the proposals with the Water and Public Works departments, and it is their recommendation that the City Council accept the proposal from LaBella Associates for the fee of \$71,500.

# RESOLUTION

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Accepting Proposal for Sanitary Sewer Pump Station Upgrades/Replacement Project- Lachenauer Drive and Cedar Street, LaBella Associates

Council Member GARRABRANT, Shane A.  
 Council Member KIMBALL, Robert O.  
 Council Member OSBORNE Jr, Douglas E.  
 Council Member SHOEN, Benjamin P.  
 Mayor PIERCE, Sarah V.C.  
 Total .....

YEA	NAY

**Introduced by** \_\_\_\_\_

WHEREAS the City owns and maintains several sanitary sewer pump stations as part of the sewer utility infrastructure, and

WHEREAS the City Council of the City of Watertown included in the 2025-2026 Adopted Budget a capital project in the amount of \$350,000 for the Lachenauer Pump Station Rebuild, and

WHEREAS the Chief Operator of the Pollution Control Facility and the City Engineer have determined that the Cedar Street pump station has become a priority that should be addressed, and

WHEREAS at the April 20, 2026 City Council meeting the council was presented with a resolution readopting the fiscal year 2025-26 sewer fund budget and fiscal year 2025-26 through 2029-30 capital fund budget to add the Cedar Street sanitary sewer pump station rehabilitation project, and

WHEREAS the City’s Engineering Department solicited proposals from professional engineering firms for sanitary sewer pump station upgrades, replacement, and miscellaneous projects associated with the Lachenauer Drive and Cedar Street Pump Stations, and

WHEREAS on March 23, 2026, the Engineering Department received and reviewed the proposals with the Water and Public Works departments, and it is their recommendation that City Council accept the proposal from LaBella Associates,

NOW THEREFORE BE IT RESOLVED that the City Council of the City of Watertown hereby approves the proposal received from LaBella Associates for the fee of \$71,500.

BE IT FURTHER RESOLVED that acceptance of this proposal is contingent upon the approval of the resolution readopting Fiscal Year 2025-26 Sewer Fund budget and Fiscal Year 2025-26 through 2029-30 Capital Fund budget to add Cedar Street sanitary sewer pump station rehabilitation project presented at this meeting’s agenda, and

# RESOLUTION

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Accepting Proposal for Sanitary Sewer Pump Station Upgrades/Replacement Project- Lachenauer Drive and Cedar Street, LaBella Associates

Council Member GARRABRANT, Shane A.  
 Council Member KIMBALL, Robert O.  
 Council Member OSBORNE Jr, Douglas E.  
 Council Member SHOEN, Benjamin P.  
 Mayor PIERCE, Sarah V.C.  
 Total .....

YEA	NAY

BE IT FURTHER RESOLVED that the City Manager of the City of Watertown or their designee is hereby authorized and directed to execute the Agreement on behalf of the City of Watertown.

**Seconded by** \_\_\_\_\_

Res No. 3

April 20, 2026

TO: The Honorable Mayor and City Council

FROM: Tina Bartlett-Bearup, Purchasing Manager

SUBJECT: Accepting proposal for Community Forestry Tree Planting – Round 1 - All Seasons Landscaping & Garden Center LLC

The City’s Purchasing Department advertised in the Watertown Daily Times for sealed proposals from qualified vendors for Community Forestry Tree Planting – Round 1, per City specifications and publicly opened and read the sealed proposals on April 1, 2026, at 11:00 a.m. EST. Proposals were provided to six (6) plan houses and seven (7) potential vendors.

The Purchasing Department received one (1) sealed proposal, and the tabulation is shown below:

Vendor Name and Address	<b>All Seasons Landscaping and Garden Center LLC</b>
	7484 State Route 12
	Lowville, NY 13367
<b>Total Number of Trees</b>	<b>Price Per Tree</b>
130	\$500.00 per tree
<b>Lump Sum Proposal</b>	<b>\$65,000.00</b>
Addendum Acknowledgement (if any)	N/A
Bid Bond or Check (B / C)	B
Non-Collusive Bidding Certificate	Y
Certificate of Compliance with the Iran Divestment Act	Y
Sexual Harassment Form	Y
Certificate of Contractor Registry	Y
SAM's & NYS Debarred	N

The Purchasing Manager, City Forester, and Superintendent of Public Works reviewed the response to ensure compliance with the specifications and hereby recommend that City Council award the contract for Community Forestry Tree Planting – Round 1 to All Seasons Landscaping and Garden Center LLC as the lowest responsive responsible bidder at a total amount of **\$65,000**.

The Community Forestry Tree Planting project will be eligible for funding reimbursement through the Community Forestry Grant from the NYS DEC (C02872G).

If there are any questions concerning this recommendation, please contact me at your convenience.



**CITY OF WATERTOWN, NEW YORK**

CITY HALL

245 WASHINGTON STREET

WATERTOWN, NEW YORK 13601-3380

Project:

Community Forestry Tree Planting - Round 1

Bid / RFP Number:

RFP #2026-03

Opening Date:

Wednesday, April 1, 2026 @ 11:00 AM

***The following results are bids as presented at the bid opening and do not represent an award.***

**Vendor Name and Address**

**All Seasons Landscaping and  
Garden Center LLC**

7484 State Route 12

Lowville, NY 13367

**Total Number of Trees**

**Price Per Tree**

**Price Per Tree**

**Price Per Tree**

**130**

**\$500.00 per tree**

**Lump Sum Proposal**

**\$65,000.00**

Addendum Acknowledgement (if any)

N/A

Bid Bond or Check (B / C)

B

Non-Collusive Bidding Certificate

Y

Certificate of Compliance with the Iran Divestment Act

Y

Sexual Harassment Form

Y

Certificate of Contractor Registry

Y

SAM's & NYS Debarred

N

# RESOLUTION

Page 1 of 1

Accepting proposal for Community Forestry  
Tree Planting – Round 1 -  
All Seasons Landscaping & Garden Center LLC

Council Member GARRABRANT, Shane A.
Council Member KIMBALL, Robert O
Council Member OSBORNE Jr, Douglas E.
Council Member SHOEN, Benjamin P.
Mayor PIERCE, Sarah V.C.
Total .....

YEA	NAY

**Introduced by** \_\_\_\_\_

WHEREAS the City desires to contract with a qualified tree nursery and landscape professional to provide and plant approximately 130 trees throughout the City, and

WHEREAS the Purchasing Department advertised and received one (1) sealed proposal for the Community Forestry Tree Planting – Round 1, and

WHEREAS on April 1, 2026, at 11:00 a.m. the proposal received was publicly opened and read, and

WHEREAS Purchasing Manager, Tina Bartlett-Bearup reviewed the proposal received with the City Forester, Daniel VanKouwenberg, and Superintendent of Public Works, Brian MacCue, and it is their recommendation that the City Council accept the proposal submitted by All Seasons Landscaping & Garden Center LLC, and

WHEREAS the planting project will be fully funded by a successful Community Forestry grant application to the NYS DEC from the City of Watertown, in partnership with the Watertown Housing Authority and Tree Watertown,

NOW THEREFORE BE IT RESOLVED that the City Council of the City of Watertown hereby accepts the proposal received from All Seasons Landscaping & Garden Center LLC in the amount of \$65,000, and

BE IT FURTHER RESOLVED that the City Manager, or their designee, is hereby authorized and directed to execute the Agreement on behalf of the City of Watertown.

**Seconded by** \_\_\_\_\_

Ord No. 1

April 20, 2026

To: The Honorable Mayor and City Council

From: Michael A. Lumbis, Planning and Community Development Director

Subject: Changing the Approved Zoning Classification of 337 State Street, Parcel Number 6-02-317.000 from Downtown to Urban Mixed Use

Carrols, LLC has submitted the subject request to change the approved Zoning Classification of 337 State Street, Parcel Number 6-02-317.000 from Downtown to Urban Mixed Use.

The Planning Commission reviewed the request at its April 7, 2026 meeting and adopted a motion recommending that City Council change the approved zoning classification as requested. Attached is the complete zone change application and Staff's report to the Planning Commission. A copy of the Planning Commission's meeting minutes will be sent to the City Council with the May 4, 2026 agenda package.

The City Council must hold a public hearing on the ordinance before it may vote. Staff recommends that City Council schedule a public hearing for 7:15 p.m. on Monday, May 4, 2026. A SEQRA resolution will be presented for City Council consideration at that meeting.

# ORDINANCE

Page 1 of 1

Changing the Approved Zoning Classification of 337 State Street, Parcel Number 6-02-317.000 from Downtown to Urban Mixed Use

Council Member GARRABRANT, Shane A.

Council Member KIMBALL, Robert O.

Council Member OSBORNE Jr, Douglas E.

Council Member SHOEN, Benjamin P.

Mayor PIERCE, Sarah V.C.

Total .....

YEA	NAY

**Introduced by** \_\_\_\_\_

WHEREAS Carrols, LLC has made an application by petition filed with the City Clerk, pursuant to Section 83 of the New York General City Law to change the approved zoning classification of 337 State Street, Parcel Number 6-02-317.000 from Downtown to Urban Mixed Use, and

WHEREAS the Planning Commission of the City of Watertown considered the zone change request at its April 7, 2026 meeting and adopted a motion recommending that City Council approve the zone change, and

WHEREAS a public hearing was held on the proposed zone change on May 4, 2026, after due public notice, and

WHEREAS the City Council has made a declaration of Negative Findings of the impacts of the proposed zone change according to the requirements of SEQRA, and

WHEREAS the City Council deems it in the best interest of the citizens of the City of Watertown to approve the requested zone change,

NOW THEREFORE BE IT ORDAINED that the approved zoning classification of 337 State Street, Parcel Number 6-02-317.000 shall be changed from Downtown to Urban Mixed Use, and

BE IT FURTHER ORDAINED that the Zoning Map of the City of Watertown shall be amended to reflect the zone change, and

BE IT FURTHER ORDAINED this amendment to the Zoning Ordinance of the City of Watertown shall take effect as soon as it is published once in the official newspaper of the City of Watertown, or otherwise printed as the City Manager directs.

**Seconded by** \_\_\_\_\_

April 10, 2026

To: The Honorable Mayor and City Council

From: James Mills, City Comptroller

Subject: A Local Law Establishing the In Rem Tax Foreclosure Act

Attached for City Council consideration is a local law to amend certain sections of the City Charter to establish the **In Rem Tax Foreclosure Act** to modify the City’s tax enforcement procedures. The revisions were necessary to comply with the United States Supreme Court’s 2023 decision in *Tyler v. Hennepin County*. In *Tyler*, the Supreme Court held that an *in rem* tax enforcement proceeding that allows for the tax collecting entity to retain any excess or overage from the proceeds garnered from the tax collection process is a taking in violation of the United States Constitution’s Takings Clause.

Staff has been working with Kristen Smith and Mark Costello of Bond, Schoeneck & King to rewrite certain parts of the City Charter to bring the City into compliance.

The proposed tax enforcement process is a judicial foreclosure process which contains an opportunity for a taxpayer to obtain any surplus funds, in compliance with the U.S. Supreme Court decision. Other differences between the City’s tax sale certificate process and the proposed new judicial foreclosure process include the following:

Tax Sale Certificate Process	Proposed In Rem Tax Foreclosure Act
Public auction of tax sale certificates occurred on/around every June 20-25th	The tax sale auction is eliminated. Tax liens automatically vest in the City upon delinquency.
Multiple third parties potentially acquire tax sale certificates <ul style="list-style-type: none"> <li>- Increases administrative efforts on staff</li> <li>- Third party owners of tax sale certificates receive the interest paid on delinquent taxes</li> </ul>	City owns all the tax liens and recoups all the interest paid on delinquent taxes <ul style="list-style-type: none"> <li>- Less administrative effort</li> <li>- Increases revenues</li> </ul>
Unable to enforce the U.S. Supreme Court decision if tax deeds are issued to third parties	There is a court supervised process for distribution of surplus monies.
Redemption period of 24 months from tax sale certificate auction	The amount of time to redeem is similar, but divided into two periods. There is a redemption period of 18 months from June 30th until the foreclosure process commences. Once the foreclosure action is commenced, there is another approximate 5-7 months until property is finally sold at a foreclosure auction. Property owners can still redeem

	during the foreclosure process up until noon of the day prior to the tax foreclosure auction.
Additional fees of approximately \$105 added to the amount owed for a parcel to be redeemed to cover abstractor and advertising fees	Additional fees to be included in the redemption amount will be higher. Staff and tax foreclosure attorney are developing these fees.

Edits were made to Section 126 and 128 as shown below for sections that will remain in the City Charter. Sections 135 – 151 were deleted in their entirety and Sections 152 – 187 represent the proposed In Rem Tax Foreclosure Act.

*§126 - All and each of the taxes or assessments paid during the month of the publication of the City Comptroller's notice, as provided by this Title, shall be payable without penalty or interest; provided, however, that upon the state and county taxes, the City Comptroller shall be entitled to receive and shall collect for the benefit of the city the same fees as are received by and paid to town collectors pursuant to the provisions of the Tax Law of the State of New York; and fees so collected by the City Comptroller shall belong to the City of Watertown and shall be deposited by him in the general city fund. On May 1 of each year, the City Comptroller shall prepare a statement of all taxes outstanding and unpaid on the city, ~~and county, school,~~ and state tax rolls, and combine and assemble the same to show the total outstanding against each piece of property; thereafter such statement shall be known as the "total tax" unpaid. Upon payment of any tax in such statement ~~and before advertisement of sale as herein provided,~~ the same addition shall be charged for collector's fees paid thereon and penalties and interest as if such tax were separate. During the first ten (10) days in the month of May each year, the City Comptroller shall mail to each delinquent taxpayer a notice in writing stating the taxes unpaid and the amounts thereon assessed and levied against said taxpayer and the fees, interest and penalties that are due thereon on the first day of May of that year, as the same are fixed by § 123 of this Act. Said written notice shall also contain the statement that, unless said tax, penalty, interest and fee is paid to the city Comptroller on or before the ~~first 30<sup>th</sup>~~ day of the following June, the City shall have the right to foreclose a delinquent Tax Lien or an Acquired Tax Lien, if such delinquent Tax Lien or Acquired Tax Lien remains delinquent for eighteen months after June 30<sup>th</sup>. the lands upon which the same were imposed will be sold for the payment of such tax, penalty, interest or fee, or the part remaining unpaid. The expenses of such sale shall be charged upon the land so sold.*

*§128. The Comptroller shall give a receipt for each and all payments of city, ~~or~~ county, school, and state taxes, ~~which receipts shall be signed by him/her~~*

The proposed local law contains a catch-up provision for parcels with delinquent property taxes that have been unpaid since the City's last tax sale certificate auction in June 2022. **The foreclosure process will commence on parcels that would have tax sale certificates auctioned in either June 2023 or 2024 if the outstanding amounts are not paid as of June 30, 2026.** This timing ensures that the property owners receive the benefit of the 2-year redemption period from the prior process. Similarly, the foreclosure process on parcels that would have had a tax sale certificate auctioned in June 2025 will have until June 30, 2027 to pay all outstanding amounts before the foreclosure process will commence.

Staff is recommending a public hearing be set for Monday, May 4<sup>th</sup>, at 7:15 p.m. to hear public comments.

LOCAL LAW

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A Local Law Establishing the In Rem Tax Foreclosure Act

Council Member GARRABRANT, Shane A.

Council Member KIMBALL, Robert O.

Council Member OSBORNE Jr, Douglas E.

Council Member SHOEN, Benjamin P.

Mayor PIERCE, Sarah V.C..

Total .....

YEA	NAY

**Introduced by** \_\_\_\_\_

A local law to establish the In Rem Tax Foreclosure Act.

WHEREAS the City Council of the City of Watertown must comply with the United States Supreme Court’s 2023 decision in *Tyler v. Hennepin County* that held that an in rem tax enforcement proceeding that allows for the tax collecting entity to retain any excess or overage from the proceeds garnered from the tax collection process is a taking in violation of the United States Constitution’s Takings Clause, and

WHEREAS the City of Watertown must revise its current property tax enforcement law in order to comply, and

WHEREAS a public hearing on this was held on May 4, 2026, at 7:15 p.m. in the City Council Chambers,

NOW THEREFORE BE IT ENACTED by the City Council of the City of Watertown, New York, that the City Charter shall be amended as follows:

- A. In TITLE XIII, Assessment and Collection of Taxes, replace Section 126 with the following:

**§126** - All and each of the taxes or assessments paid during the month of the publication of the City Comptroller's notice, as provided by this Title, shall be payable without penalty or interest; provided, however, that upon the state and county taxes, the City Comptroller shall be entitled to receive and shall collect for the benefit of the city the same fees as are received by and paid to town collectors pursuant to the provisions of the Tax Law of the State of New York; and fees so collected by the City Comptroller shall belong to the City of Watertown and shall be deposited by him in the general city fund. On May 1 of each year, the City Comptroller shall prepare a statement of all taxes outstanding and unpaid on the city, and county, school, and state tax rolls, and combine and assemble the same to show the total outstanding against each piece of property; thereafter such statement shall be known as the “total tax” unpaid. Upon payment of any tax in such statement, the same addition shall be charged for collector’s fees paid thereon and penalties and interest as if such tax were separate. During the first ten (10) days in the month of May each year, the City Comptroller shall mail to each delinquent taxpayer a notice in writing stating the taxes unpaid and the amounts thereon assessed and levied against said taxpayer and the fees, interest and penalties that are due thereon on the first day of May of that year, as the same are fixed by § 123 of this Act. Said written notice shall also contain the statement that,

# LOCAL LAW

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A Local Law Establishing the In Rem Tax Foreclosure Act

Council Member GARRABRANT, Shane A.  
 Council Member KIMBALL, Robert O.  
 Council Member OSBORNE Jr, Douglas E.  
 Council Member SHOEN, Benjamin P.  
 Mayor PIERCE, Sarah V.C..  
 Total .....

YEA	NAY

unless said tax, penalty, interest and fee is paid to the city Comptroller on or before the 30<sup>th</sup> day of the following June, the City shall have the right to foreclose a delinquent Tax Lien or an Acquired Tax Lien, if such delinquent Tax Lien or Acquired Tax Lien remains delinquent for eighteen months after June 30<sup>th</sup>.

B. Replace Section 128 with the following:

**§128.** The Comptroller shall give a receipt for each and all payments of city, county, school and state taxes.

C. Delete existing Sections 135 – 151

D. Add the following new Title XIV, entitled *In Rem Tax Foreclosure Act*, with new Charter Sections 152 - 187, as follows:

**§152.** Title XIV of this Charter shall be referred to as the City of Watertown In Rem Tax Foreclosure Act (“Act”) and the following definitions shall apply:

1. “Business Day” means a weekday not falling on a holiday observed by the City.
2. “Court” means New York State Supreme Court of Jefferson County.
3. “Person” shall mean all natural persons and entities able to hold title to, a lien against or other interest in real property.
4. “Service Date” means the date set forth in the Public Notice of Foreclosure from which the twenty-day period in which to submit an Answer to the action begins to run.
5. "Tax foreclosure attorney" shall mean special counsel engaged by the City or hereinafter so engaged to conduct actions to foreclose Tax Liens; and in the absence of such duly engaged counsel, such term shall include the City Attorney or such other person or officer directed by law to act as on the City Attorney’s behalf.

**LOCAL LAW**

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A Local Law Establishing the In Rem Tax Foreclosure Act

Council Member GARRABRANT, Shane A.  
 Council Member KIMBALL, Robert O.  
 Council Member OSBORNE Jr, Douglas E.  
 Council Member SHOEN, Benjamin P.  
 Mayor PIERCE, Sarah V.C..  
 Total .....

YEA	NAY

6. "Tax Lien(s)" means any unpaid tax, assessment, or other charges imposed on real property by the City.
7. "Acquired Tax Lien(s)" means any delinquent tax lien against a property, which lien the City acquires from a taxing entity (such as Jefferson County or the Watertown City School District).

**§153.** Establishment of Tax Lien. The said city tax and county and state tax shall from the time a warrant for the collection of each, respectively, is delivered to the City Comptroller, shall become a lien upon the lands, property or person upon which the same and each thereof is assessed and taxed. Each installment of an assessment for a local improvement shall likewise become a lien upon the lands thus assessed from the time when such assessment becomes due and payable.

**§154.** Delinquent Tax Lien and Acquired Tax Lien Vesting in City. A Tax Lien shall be deemed delinquent if not paid by the date by which payment is due. A Tax Lien, once delinquent, shall confer upon the City the right to foreclose such a Tax Lien in accordance with the provisions of this Act. An Acquired Tax Lien shall be deemed vested in the City upon the City’s acquisition of such lien. Vesting of an Acquired Tax Lien shall confer upon the City the right to foreclose such Acquired Tax Lien in accordance with the provisions of this Act.

**§155.** Foreclosure of Delinquent Tax Liens and Acquired Tax Liens.

1. For a delinquent Tax Lien on taxes levied in or before 2023, and for an Acquired Tax Lien that the City acquired on or before June 30, 2024, the City shall have the right to foreclose such a Tax Lien or Acquired Tax Lien pursuant to this Act if, as of June 30, 2026, such Tax Lien or Acquired Tax Lien remains unpaid.
2. For a delinquent Tax Lien on taxes levied in 2024 and for an Acquired Tax Lien that the City acquired from July 1, 2024 through June 30, 2025, the City shall have the right to foreclose such a Tax Lien or Acquired Tax Lien pursuant to this Act if, as of June 30, 2027, such Tax Lien or Acquired Tax Lien remains unpaid.
3. For a delinquent Tax Lien or an Acquired Tax Lien that remains delinquent on the first June 30<sup>th</sup> (“Foreclosure Trigger Date”) following the date such a Tax Lien becomes delinquent or the City acquires such Acquired Tax Lien the City shall have the right to foreclose a delinquent Tax Lien or an Acquired Tax Lien pursuant to

# LOCAL LAW

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A Local Law Establishing the In Rem Tax Foreclosure Act

Council Member GARRABRANT, Shane A.  
 Council Member KIMBALL, Robert O.  
 Council Member OSBORNE Jr, Douglas E.  
 Council Member SHOEN, Benjamin P.  
 Mayor PIERCE, Sarah V.C..  
 Total .....

YEA	NAY

this Act, if such delinquent Tax Lien or Acquired Tax Lien remains delinquent eighteen months after the Foreclosure Trigger Date.

- The City’s right to foreclose a Tax Lien or an Acquired Tax Lien on a property shall include the right to foreclose all other Tax Liens and Acquired Tax Liens on such property, regardless of the amount of time such other Tax Liens or Acquired Tax Liens have been delinquent, and the City may include in a foreclosure sale Tax Liens and Acquired Tax Liens that become due after commencement of the foreclosure action and remain unredeemed.

**§156.** Exclusive Procedure to Foreclose Tax Liens and Acquired Tax Liens. The provisions of this Act shall be the exclusive procedure to be used for an in rem foreclosure of a Tax Lien and an Acquired Tax Lien, but the remedies provided herein for foreclosure by action in rem shall be in addition to such other remedies, and procedures that the City possesses, at law or in equity, including the right to pursue a personal judgment to collect monies due and owing for a Tax Lien or an Acquired Tax Lien that is delinquent for any period of time past the date such Tax Lien or Acquired Tax Lien was due and payable.

**§157.** No Personal Judgment. No personal judgment shall be entered pursuant to an action commenced under this Act for taxes, assessments or other legal charges, or any part thereof.

**§158.** Jurisdiction. New York State Supreme Court, Jefferson County, shall have jurisdiction of actions authorized by this Act.

**§159.** Certification of List of Delinquent Tax Liens and Properties. The City Comptroller annually shall present to the City Council a list of properties whose delinquent Tax Liens and Acquired Tax Liens have vested in the City. Such list may include properties whose delinquent Tax Liens and Acquired Tax Liens were eligible to be foreclosed in prior years and, for any reason, remain on the list of properties having delinquent Tax Liens and Acquired Tax Liens, any portion of which are in arrears the requisite period of time stated in Section 155(4) as of June 30th. The City Comptroller’s failure to present the list of delinquent Tax Liens or Acquired Tax Liens to the City Council in any year shall not waive or otherwise preclude the City Comptroller’s right to present properties on said list in subsequent years, together with such additional properties, as may arise, having delinquent Tax Liens and Acquired Tax Liens, nor shall the City Comptroller’s failure to include on such list a property having delinquent Tax Liens or Acquired Tax Liens pursuant to this Act be deemed to preclude the City Comptroller from including such property on a list of delinquent taxes and properties in an action to be conducted under this Act in subsequent

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 Total .....

YEA	NAY

years. Upon the presentation of a list of delinquent taxes and properties, the City Council shall review and certify the list for foreclosure pursuant to this Act but may deny certification of certain properties on the list only for good cause, as defined herein. If the City Council shall fail to certify the list, or fail to certify the list with certain properties excluded for good cause, within forty-five (45) days of the date the City Comptroller presents the list to the City Council, the list of delinquent taxes properties shall be deemed to be certified and the right of the City Council to deny certification of specific properties for good cause shall be deemed waived. The City Council’s certification of a list of delinquent properties shall be deemed a directive to the City Comptroller to foreclose the delinquent Tax Liens and Acquired Tax Liens on such list. Properties on the list of delinquent properties and taxes shall be numbered serially and shall contain:

1. A brief description of each property sufficient to identify the same. Such property description shall be deemed sufficient when it states, as to subdivision lots, the subdivision lot number and the map reference of the subdivision as filed in the County Clerk's office; as to all other parcels the description appearing on the latest tax roll in the office of the City Comptroller. The tax account number, if available, also shall be indicated. If a lot or parcel is assessed upon an approved tax map, it shall be identified and described as indicated thereon.
2. The name of the last owner as the same appears on the latest tax roll in the office of the City Comptroller, or a statement that the owner is unknown, if that is the case.
3. A statement of the amount of each Tax Lien and Acquired Tax Lien, including accrued interest, vested in the City pursuant to this Act.
4. The tax year to which each Tax Lien and Acquired Tax Lien applies.
5. The address of any owner or assignee of any Tax Lien.

**§160.** Exclusion of Properties from List of Delinquent Taxes and Properties. Neither the City Comptroller nor the City Council may exclude a parcel of property from foreclosure except for good cause. Any of the following shall constitute good cause:

1. The Tax Lien or Acquired Tax Lien has been paid and no longer is due and owing.

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YEA	NAY

2. There exists a legitimate doubt that Tax Lien or Acquired Tax Lien is delinquent.
3. The City has instituted proceedings to enforce such delinquent Tax Lien or Acquired Tax Lien by another action or proceeding or is in the process of instituting such other action or proceeding and it satisfactorily appears that such action can be completed within a reasonable period of time.
4. The owner of a property has filed a petition for protection under the bankruptcy laws of the United States and the City is stayed from proceeding by federal law.
5. The City is enjoined by court order or other legal process from proceeding against a property.
6. A property is known or reasonably believed to contain hazardous waste.

**§161.** Withdrawal of Properties from Foreclosure Action. The City Comptroller may at any time prior to final judgment withdraw any parcel from an action commenced under this Act with the approval by resolution of the City Council stating the reason therefor. No parcel shall be withdrawn from such action except for one of the reasons set forth in Section 160 hereof as a reason for exclusion of a parcel from a list of delinquent taxes and properties. Upon such withdrawal each Tax Lien or Acquired Tax Lien on a withdrawn parcel shall be and remain, as applicable, a Tax Lien or an Acquired Tax Lien, as if no action had been instituted, and the City Comptroller shall issue a certificate of withdrawal for withdrawn properties which shall be filed with the County Clerk who shall note the word "withdrawn" and the date of such filing opposite the description of such parcel of property on the list. A certificate of withdrawal may include one or more parcels of property appearing on any list and shall operate to cancel the notice of pendency of action with respect to every such property. Withdrawal of a property from an action shall not preclude the City from pursuing foreclosure of the same or new Tax Liens or Acquired Tax liens, or both, against a withdrawn property in subsequent years.

**§162.** Filing the List of Delinquent Taxes and Properties. Once certified by the City Council pursuant to Section 159 of this Act, the City Comptroller shall verify the list of delinquent taxes and properties by affidavit and the City shall file said list and verification in the County Clerk's office, using the following caption:

"State of New York, Supreme Court, Jefferson County. In the matter of the foreclosure of tax liens by the City of Watertown pursuant to the provisions

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YEA	NAY

of the City of Watertown’s In Rem Tax Foreclosure Act and the resolution of City Council designated as Resolution No. .... of \_\_\_\_\_ 20\_\_.”

The filing of such list of delinquent taxes and properties in the office of the County Clerk shall constitute and have the same force and effect and shall be deemed to give the same notice of such foreclosure proceeding as the filing and recording in said Clerk's office of an individual notice of pendency of a tax foreclosure action and of the filing in supreme court of a separate and individual summons and complaint by the City against the real property therein described, to enforce the payment of the delinquent Tax Liens or Acquired Tax Liens, and other lawful charges which have accumulated and have become Tax Liens or Acquired Tax Liens against such property and which remain unpaid on said tax rolls in the office of the City Comptroller.

**§163.** Duty of the County Clerk. The County Clerk shall index the list of delinquent taxes and properties in a separate book kept for that purpose to the name of the City and the filing and indexing of such list shall constitute due filing, recording and indexing of the notice of pendency as to each parcel of property notwithstanding and in lieu of the provisions of any other law.

**§164.** Public Notice of Foreclosure. Upon filing the list of delinquent taxes and properties in the office of the County Clerk, the tax foreclosure attorney shall forthwith cause a public notice of foreclosure to be published at least once a week for six successive weeks in a newspaper designated by them and published or otherwise distributed within the County of Jefferson. Such notice shall bear the caption prescribed in section 160 of this Act and be in substantially the following form:

*Please take notice that on the ..... day of ....., the City of Watertown commenced an action to foreclose tax liens against parcels of real property having unpaid taxes owed to the City of Watertown or acquired by the City of Watertown, by filing a list of delinquent taxes and properties with the County Clerk of Jefferson County. Such list contains as to each such parcel (a) a brief description of the property affected by each tax lien, (b) the name of the last known owner of such property as the same appears on the latest tax roll in the hands of the City Comptroller, or a statement that the owner is unknown if such be the case, (c) a statement of the amount of each tax lien upon each parcel of property, (d) the name and address of any owner or assignee other than the City of Watertown.*

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YEA	NAY

*All persons having or claiming to have an interest in the real property described in such list of delinquent taxes and properties are hereby notified that the filing of such list constitutes the commencement by the City of Watertown of an action in New York State Supreme Court, Jefferson County, to foreclose the tax liens therein described by a foreclosure proceeding in rem and that such list constitutes a notice of the pendency of action and a complaint by the City of Watertown against each piece or parcel of land therein described to enforce the payment of such tax liens. Such action is brought against real property only and is to foreclose the tax liens described in such list.*

*No personal judgment shall be entered pursuant to this action against any owner for such taxes, assessments or other legal charges or any part thereof.*

*This notice is directed to all persons having or claiming to have an interest in the real property described in such list of delinquent taxes and properties and such persons hereby are notified further that a certified copy of such list of delinquent taxes and properties has been filed in the office of the City Comptroller of the City of Watertown and will remain open for public inspection for one year from the date of this notice. \_\_\_\_\_, 20XX [insert a date at least eight weeks from the date of the first publication of this notice but before the date the City will send notices to property owners and others holding an interest in or lien against a parcel of property subject to this action] is hereby fixed as the service date (the date this notice will be deemed to have been served). The City, in its discretion, may extend said service date unilaterally by filing a document in this action extending said service date.*

*A person having any right, title or interest in or lien upon any parcel of real property described in such list of delinquent taxes and properties may serve a duly verified answer upon the tax foreclosure attorney setting forth in detail the nature and amount of his interest and any defense or objection to the foreclosure. Such answer must be filed in the office of the County Clerk and served upon the tax foreclosure attorney no later than twenty days after the service date. And take further notice that any person having or claiming to have an interest in any such parcel of real property and the legal right thereto, on or before noon of the date set for any public sale of the*

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YEA	NAY

*properties in this action, may redeem a property by paying to the City Comptroller all outstanding taxes, interest and fees thereon, plus the costs of this action, including the expenses of the proceedings to sell, if any, allocated against such parcel, computed to and including the date of redemption.*

*If such taxes are paid by a person holding a recorded lien against such property, the person so paying shall be entitled to have the tax liens affected thereby satisfied of record or to receive an assignment of such tax liens evidenced by a written instrument. In the event such a lienholder pays taxes and takes an assignment of the Tax Lien, including acquired any Tax Lien thereon, such lienholder shall have the right to foreclosure the tax liens(s) acquired via assignment by foreclosing such liens utilizing the procedures applicable to foreclosure of a mortgage lien set forth in Article 13 of the state's Real Property Actions and Proceedings Law.*

*In the event of failure to redeem or answer by any person having the right to redeem or answer, a judgment of foreclosure may be taken by default. Once a judgment is entered, the City of Watertown shall be entitled to sell the property and taxes are not redeemed on or before noon of the day before the foreclosure sale, the owner of a property may be forever barred and foreclosed of all right, title, interest and equity of redemption in and to the parcel of real property described in such list of delinquent taxes and properties.*

*Take further notice that the City's ownership of the tax liens, tax liens acquired from other taxing municipal entities and, if applicable, tax certificates, set forth on such list of delinquent taxes and properties is conclusive evidence of the fact that the taxes, assessments or other legal charges represented thereby have not been paid.*

*Please be further advised that it is also the purpose of this notice to determine if any person having any right, title or interest in or lien upon any parcel of real property described in the aforesaid list of delinquent taxes and properties is in the military service of the United States, or of the state of New York; and request is made that any knowledge or information relating to such military service and interest, if any, be transmitted to the City Attorney for the City of Watertown.*

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Total .....

YEA	NAY

*City Comptroller*

*Tax Foreclosure Attorney,  
 (Address).”*

**§165.** Posting a Copy of Public Notice of Foreclosure. On or before the date of the first publication of the public notice of foreclosure, the City shall post a copy of such notice in the office of the City Comptroller, in at least one other location in the City Hall of the City of Watertown and in three other conspicuous public places in the City of Watertown.

**§166.** Notice to Owner, Lienholders and Holders of an Interest in Property.

1. Contemporaneously with or after posting and publishing the Public Notice of Foreclosure, the tax foreclosure attorney shall mail a copy of the Public Notice of Foreclosure and a copy of the Statutory Notice Letter described below in this Section 169 of the Act, by ordinary first class mail and by registered mail, to each owner, lienholder and other holders of an interest in a property on the list of delinquent taxes and properties who own, hold a lien against or hold an interest in such property as of the date the list of delinquent taxes and properties was filed, at the following mailing addresses:
  - a) For an owner, such notice shall be sent to the last known tax billing address as the same appears upon the current tax rolls. If the billing address is different from the address of the property subject of the action, the City also shall mail a copy of the Public Notice of Foreclosure and the Statutory Notice Letter to the property address by ordinary first-class mail only (“property address notice”).
  - b) For lienholders and other interest holders other than owners, notice shall be mailed by ordinary first-class mail to such parties at the address that appears in public land records that indicate the nature of a lienholder’s or other interest holder’s interest in the property for which notice is given.
  - c) It shall be the responsibility of any owner, lienholder or other interest holder to notify the City of any change of address. Any owner, lienholder of or other interest holder in real property in the City may file a change of address notice to which all notices under this Act are to be served, by filing with the City Comptroller a notice stating such Person’s name and current address, and the address to which the City is directed to send notices thereafter.

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YEA	NAY

- d) A notice served in accordance with this section via certified mail and ordinary mail, such notice shall be deemed received unless both the certified mailing and the ordinary first-class mailing are returned by the United States postal service. If such notice is served only via first class mail, the same shall be deemed received unless the same is returned by the United States postal service. If the certified mailing and the copy of the notice served by ordinary first-class mail are returned, or if a notice is required to be and is sent only via ordinary first class mail and is returned, the City shall undertake reasonable efforts to locate an alternate mailing address and send a copy of the Public Notice of Foreclosure and the Statutory Notice Letter by ordinary first-class mail to such alternate mailing address. The City shall be deemed to have complied with its obligation to undertake reasonable efforts to identify an alternate mailing address and mail notice to such alternate mailing address if it mails notice to an alternate address discovered by doing one or more of the following:
    - i. Searching the public record, such as land records and records of the surrogate of the county.
    - ii. Using a service designed to locate a Person’s addresses.
    - iii. Filing a request for mail forwarding address change with the United States Postal Service.
    - iv. Conducting a search for obituaries and other sources, such as Surrogate’s Court, to ascertain names and addresses of heirs
    - v. For domestic business entities, conducting an online department of state business entity search.
    - vi. Other searches or efforts that the City determines are reasonably calculated to identify an alternate mailing address.
2. In lieu of searching for and mailing notice to an alternative address of a property owner, the City may post notice on the property to which the delinquent Tax Lien or Acquired Tax Lien relates. Such posting shall be deemed sufficient if it is affixed to a door of a residential or commercial building or is attached to a vertical object such as a tree or post and is visible to a person entering such property. If the enforcing officer, or such person or persons acting at the behest of the enforcing

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YEA	NAY

officer, delivering such notice finds a person of suitable age and discretion occupying such property, the enforcing officer may deliver a copy of such notice to such occupant in addition to posting it. The cost of posting such notice shall be added to the recoverable costs of such property.

- 3. The failure to provide notice to an owner or lienholder of a property shall not affect the validity of the proceeding against any other property made part the action.

**§167. Redemption.** A parcel of property included in an action commenced under this Act may be redeemed at any time before noon of the business day preceding the tax foreclosure sale of that property by payment of all outstanding taxes, interest and other fees and charges due. A property shall not be considered redeemed unless the City receives payment timely; payments mailed before the end of the redemption period but received after the end of the redemption period set forth above, shall not be deemed to have been made timely. When a property is redeemed by payment of all taxes, interest and other fees, after commencement of an in rem foreclosure pursuant to this Act, the City shall issue and record a certificate executed by the City Comptroller, describing the property in the same manner as it is described in the list of delinquent taxes and properties and noting therein that the property has been redeemed, is withdrawn from the action, the action is discontinued as to that property and that the notice of pendency against such property is canceled. Upon filing a certificate of redemption with the County Clerk, the County Clerk shall note the word "redeemed" and the date of such filing opposite the description of said parcel on the list of delinquent taxes and properties. Such notation shall operate to cancel the notice of pendency with respect to such parcel.

**§168. Interest Accruing on Delinquent Tax Liens After June 30th.** All Tax Liens delinquent as of June 30<sup>th</sup> shall accrue interest at a rate of twelve per centum (12%) per annum beginning July 1st.

**§169. Statutory Notice Letter.** The following notice letter shall accompany the Public Notice of Foreclosure mailed to owners, lienholders and other interest holders on letterhead bearing the City’s name:

***FORECLOSURE WARNING!***  
***IF YOU ARE AN OWNER, YOU ARE IN DANGER OF LOSING TITLE TO REAL PROPERTY; IF YOU ARE A LIENHOLDER OR HOLD ANOTHER INTEREST IN THE REAL PROPERTY IN ISSUE, YOU MAY LOSE YOUR LIEN OR PROPERTY INTEREST***

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YEA	NAY

**REAL PROPERTY IN ISSUE: [INSERT ADDRESS OF PROPERTY TO WHICH THE NOTICE RELATES]**

*We have enclosed a copy of a Public Notice of Foreclosure, to notify you that the City of Watertown has commenced an action to foreclose the above-noted parcel of real property (“property”) for failure to pay back taxes due and owing on such property. We are sending you this notice because our records and other information we have acquired indicate you either may be an owner of the property or may hold a lien against or other interest in the property. Upon completion of the foreclosure process your interest in the property will be extinguished.*

*As of [DATE] property taxes for the years [YEARS] totaling [AMOUNT] are outstanding. Also, additional interest, costs and disbursements made may be added to the tax arrearage. You may redeem the property from the foreclosure action by payment of the back taxes. To find out more about redeeming the property to keep it from being sold at a tax foreclosure sale, and to get an accurate payoff figure you should call the City of Watertown Office of the Comptroller at (315)\_\_\_\_\_.*

*You have a right to interpose an answer challenging the foreclosure of the property. You may wish to consult an attorney to assist you in doing so.*

*Attached to this notice is a list of government approved housing counseling agencies in your area which provide free counseling. You can also call the NYS Office of the Attorney General’s Homeowner Protection Program (HOPP) toll-free consumer hotline to be connected to free housing counseling or legal services in your area at 1-855-HOME-456 (1-855-466-3456) or visit their website. A statewide listing by county is also available at the website of the New York State Department of Financial Services. Qualified free help is available; watch out for companies or people who charge a fee for these services.*

*If you are a senior citizen, a person with a physical disability and/or a veteran, you may be entitled to a partial exemption from property taxes. If you are not already receiving one or more of these exemptions and would like information about the eligibility and application requirements, please contact your local assessor’s office.*

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YEA	NAY

*If you are in the military service of the United States, or of the State of New York, or if anyone else within your knowledge is in such military service, and you are, he or she is, the owner of any right, title or interest in or lien against any parcel of real property described in the list of delinquent taxes and properties listing all properties subject of this foreclosure action, you should immediately advise the Tax Foreclosure Attorney whose name and address is noted at the bottom of this letter.*

*City Comptroller*

*Tax Foreclosure Attorney  
 [Address and Phone Number of Attorney]*

**§170.** Answer. Each Person on whom notice is served under this Act may serve a verified answer upon the tax foreclosure attorney, setting forth in detail the nature and amount of that answering party’s interest and any defense or objections to the foreclosure action. The caption of such answer shall contain a reference to the address and serial number, or numbers of the parcels of property to which the answer relates and must be filed in the office of the County Clerk or through the court’s electronic filing system and served on the tax foreclosure attorney no later than twenty days after the service date noted in the Public Notice of Foreclosure. If any Person having the right to redeem or answer fails to do so timely, such Person shall be in default and shall be barred forever and foreclosed of all his right, title, and interest in, and lien upon the parcels described in such list of delinquent taxes and properties and a judgment in foreclosure shall be taken as herein provided.

**§171.** Trial of Issues. If a Person timely files and serves a verified answer upon the tax foreclosure attorney, upon the City’s application, the court shall summarily hear and determine the issues raised by the complaint and answer in the same manner and under the same rules as it hears and determines other actions. At the time the City moves for judgment by default or for summary judgment, it may seek partial judgment, not proceeding against some or all parcels of property for which an answer has been interposed. The City’s election not to proceed at that time against a property that has interposed an answer shall not waive the City’s right to proceed against that property separately by way of a trial or by way of a subsequent motion, or motions, for summary judgment.

**§172.** Presumption of Validity; Burden of Proof. It shall not be necessary for the City to plead or prove any act, proceeding or notice or to establish the validity of a Tax Lien or

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YEA	NAY

Acquired Tax Lien. If a Person in interest shall claim that any Tax Lien, Acquired Tax Lien or certificate is irregular or invalid, such invalidity, irregularity or defect must be specifically pleaded and must be established affirmatively by the Person pleading the same, and in any such action or proceeding an affidavit of the City Comptroller shall be presumptive evidence of the legality of the taxes and assessments therein described and of the regularity of all proceedings required by law to be taken.

**§173. Judgment of Foreclosure.**

1. The court shall determine upon proof by affidavit or otherwise whether the City has complied with the provisions of this Act and shall make its findings upon such proof; and, if it so finds, shall issue a judgment of foreclosure authorizing the City to proceed to public sale, selling the properties in the action made subject of the motion for judgment. In accordance with the sale provisions set forth in this Act, the judgment of foreclosure shall grant the City a reasonable period of time but no fewer than nine months from the sale date to evaluate properties for which there was no bid to determine whether the City wishes to take title to such properties.
  
2. The City shall be entitled to recover and the court shall award to the City in the judgment of foreclosure all reasonable costs of the foreclosure action, all statutory costs and allowances provided by the civil practice law and rules in cases of judicial foreclosures of mortgages on real property and the necessary disbursements made in such action, including filing fees, title search fees, publication costs, service fees, posting fees, attorneys’ fees, postage fees and stationery costs. The City, without a court order, may add a fee per property for each property redeemed after commencement of the action but prior to entry of a judgment of foreclosure. The City, without a court order, may also add a fee per property for each property redeemed or sold after entry of a judgment of foreclosure. Such fees shall be set forth in the City’s schedule of fees adopted annually by City Council in connection with the City’s budget.
  
3. The court shall direct properties be sold via public auction by the referee appointed by the court. The court shall appoint the City Comptroller or such person in the City’s employ who the City Comptroller requests the court designate to serve as referee. The referee shall serve without compensation above such referee’s normal compensation as a City employee. If a referee, by reason of absence, resignation or any other incapacity, is unable to attend, conduct or complete said sale, the court shall appoint a replacement referee by order granted upon an ex parte application by the City; such replacement referee shall be a City employee who shall serve as

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YEA	NAY

referee without any compensation above such employee’s normal compensation as a City employee.

- a) A public auction conducted hereunder, at the City’s discretion, may be live and in-person, live and online, a multi-day auction style online listing, or any combination of the foregoing.
  - b) The judgment of foreclosure and sale shall direct the person serving as referee to execute and deliver to the purchaser a referee’s deed conveying title to the parcel or parcels affected by such judgment and sold at such sale. The property description used in such deed shall be that contained in the list of delinquent taxes and properties or such other description as the court in its judgment may direct.
  - c) All Tax Liens comprising the City’s minimum bid amount and any lien or liens held by any third party or parties to the action shall be cancelled and the final judgment in said tax foreclosure action shall so provide, and the delivery of a copy of said final judgment to the director of finance shall be authority for him to cancel said taxes and lien on the books in his office.
4. A judgment of foreclosure in favor of the City shall not operate to release any lien of such amount due on the real estate until fully satisfied.

**§174. Notice of Sale.**

- 1. The sale directed by the court shall be at public auction under the direction of the referee.
- 2. At least two weeks prior to the date of sale, the City shall mail notice of sale by ordinary mail to the owners of properties in the action remaining unredeemed, and shall serve such notice on all others who have appeared in the action and have requested service of the same, or who have answered, in accordance with the methods and requirements of service prescribed by the civil practice laws and rules.
- 3. Public notice of the sale shall be given once a week for three successive weeks in a newspaper published or distributed daily or weekly in the county of Jefferson, and such sale shall take place on any day on or after the twenty-first day and on or before the twenty-eighth day after the day of the first publication. In addition to the foregoing publication of the notice of sale, such notice of sale also shall be posted

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YEA	NAY

on or before the date of the first publication thereof in three conspicuous public places in the City.

**§175. Sale.** The City shall set a minimum bid on each property to be sold, comprising all taxes, accrued interest, together with all costs, disbursements and fees the court awards and such other costs, expenses and fees to which the City otherwise is entitled as a matter of law. On the day specified in the notice of sale, the referee appointed shall commence such sale and shall continue the same, if required, from day to day, excepting and omitting Saturdays, Sundays and holidays the City observes, until each parcel shall be called for bids. The description of a parcel of land offered for sale in such notice shall be that contained in the list of delinquent taxes and properties or such other description of such parcel as the court in its judgment may direct. If a property receives no bid the City shall have a reasonable period of time, but no fewer than nine months following the sale date, as may be specified in the judgment of foreclosure, to determine whether the City wishes to take title to such property. If the City, within that time period, notifies the referee of the City’s election to take title to a property, such election shall be deemed exercised timely. Following receipt of notice of the City’s election, the referee shall convey to the City title to each such property subject to the City’s election. If the City submits the minimum bid as a credit bid on a property in the sale and such minimum bid is the high bid on a property, the referee shall not require the City to pay any part of the minimum bid, but said referee shall execute and deliver to the City a deed of the premises sold without payment. In the event the City submits a bid greater than the amount of the minimum bid, the City shall be required to pay only that portion of such bid that is greater than the amount of the minimum bid.

**§176. Properties to Which the City Takes Title.** All real property conveyed to the City, pursuant to a sale held under this Act shall be deemed, from the date of such conveyance to the City, to be owned, possessed and held by the City for a public use and shall have the same exemptions from taxation accorded the real property of a municipal corporation held for a public use.

**§177. Report of Sale and Confirmation Thereof Not Required.** Notwithstanding the provisions of any general, special or local law to the contrary, it shall not be necessary for the referee to make a report of the sale or proceedings, nor shall it be necessary for the court to confirm by order or otherwise the sale conducted by or the proceedings of such referee.

**§178. Surplus Monies.** The referee shall pay the City the amount of the minimum bid for

**LOCAL LAW**

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A Local Law Establishing the In Rem Tax Foreclosure Act

Council Member GARRABRANT, Shane A.  
 Council Member KIMBALL, Robert O.  
 Council Member OSBORNE Jr, Douglas E.  
 Council Member SHOEN, Benjamin P.  
 Mayor PIERCE, Sarah V.C..  
 Total .....

YEA	NAY

each property sold and shall deposit the excess proceeds of sale, if any, in trust as surplus monies in accordance with the terms of this Act. If surplus monies arise from any such sale of a property sold in an action conducted under this Act, the referee shall report the fact of such surplus monies to the court. The court by order shall accept the report of surplus monies and shall direct the referee to deposit such surplus monies in trust in an account maintained by the City Comptroller, without interest, for the benefit of any or all Persons who may be justly entitled to all or any part of such surplus monies. Any Person whose interest in real property sold pursuant to a foreclosure conducted under this Act was extinguished by such foreclosure shall have the right to make an application for distribution of surplus monies. An application for distribution of surplus monies shall be conducted in accordance with Article 13 of the real property actions and proceedings law relating to mortgage foreclosures. The date of entry of the order of the court accepting the referee’s report of surplus monies shall be deemed to be the date of confirmation of a referee’s report of sale presented under the provisions Article 13 of the real property actions and proceedings law. The City Comptroller shall be entitled to withhold, as a fee for services for holding the same, two percent of any surplus monies the City Comptroller is ordered to and does distribute. Provisions of the abandoned property law shall apply to such surplus monies, except that payment of the abandoned surplus, after the prescribed proceedings, shall be made to the City and not to the state comptroller.

**§179. Deed in Lieu of Foreclosure.** The City, when authorized by City Council, may under the conditions of such authorization, and in lieu of prosecuting an action to foreclose a Tax Lien on any parcel of property pursuant to this Act, accept a conveyance of the interest of any Person having any right, title, interest, claim, lien or equity of redemption in or to such parcel.

**§180. Statute of Limitation.** There shall be no period of limitation applicable to the City’s commencement of an action under this Act, so no action commenced by the City under this Act may be barred as having been commenced untimely.

**§181. No Waiver.** The failure of the City to enforce against a property any rights set forth herein shall not be deemed a waiver of the City’s right thereafter to enforce such rights against that property.

**§182. Irregularities and Inability to Convey Good Title.** It shall be the sole responsibility of a buyer at a foreclosure sale conducted under this Act to determine whether the City has complied with all notice and other requirements of this Act and, except for the remedies specified in this section, the City shall not be liable to reimburse a bidder for costs, interest, expenses, damages or penalties of any kind. If the City fails to comply with any provisions

# LOCAL LAW

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A Local Law Establishing the In Rem Tax Foreclosure Act

Council Member GARRABRANT, Shane A.  
 Council Member KIMBALL, Robert O.  
 Council Member OSBORNE Jr, Douglas E.  
 Council Member SHOEN, Benjamin P.  
 Mayor PIERCE, Sarah V.C..  
 Total .....

YEA	NAY

of this Act and such irregularities would prevent a high bidder from obtaining clean title to a property the following shall apply:

1. If a high bidder discovers such irregularities before closing, the high bidder may refuse to close on such property; upon receipt of notice of the bidder’s refusal, the City, upon its confirmation of such irregularities, shall return any deposit monies such high bidder paid on such property and the sale of such property to that bidder shall be deemed canceled.
2. If a high bidder discovers such irregularities after closing and obtains a court order setting aside the sale, the City shall refund the purchase monies and recording fees paid as may be directed in such court order.

**§183.** Application of Proceeds of Sale. The proceeds of the sale of each property, other than those struck off to the City, shall be applied first, to pay, the expenses of the sale, next, to defray all costs, disbursements and fees awarded by the court in the judgment of foreclosure and, lastly, to pay the Tax Liens, Acquired Tax Liens and accrued interest and any other recoverable charges.

**§184.** Conclusive Presumption of Deed; Limitation. Every deed given pursuant to this Act shall be presumptive evidence that the action and all proceedings therein and all proceedings prior hereto from and including the assessment of the real property affected and all notices required by law were regular and in accordance with all provisions of law relating thereto. After two-years from the date of the recording of such deed, the presumption shall be conclusive. A Person seeking to set aside a deed conveying a property sold under this Act may only do so by motion filed in the action pursuant to which the property in question was sold. No motion to set aside such deed may be maintained unless it is filed prior to the date on which the presumption becomes conclusive.

**§185.** A Person to whom a property is conveyed pursuant to a foreclosure conducted under this Act, upon delivery of the deed to such property, shall become the fee interest owner and may cause any occupants of such lands to be removed therefrom and the possession thereof delivered in the same manner as in the case of a tenant holding over after the expiration of his/her term without permission of his/her landlord.

**§186.** Whenever any assessment, water rate, sewer rate, or lien upon real estate under this Act, except taxes, shall have remained unpaid in whole or in part for three (3) months, such assessment, water rate, sewer rate, or lien shall be become and shall be deemed to have

LOCAL LAW

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A Local Law Establishing the In Rem Tax Foreclosure Act

Council Member GARRABRANT, Shane A.  
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 Council Member SHOEN, Benjamin P.  
 Mayor PIERCE, Sarah V.C..  
 Total .....

YEA	NAY

been a Tax Lien as of the date they arose against the property to which they relate and shall be subject to all the provisions of this Act.

**§187.** Filing with the County Clerk. For purposes of this Act, filing in New York State Courts Electronic Filing system shall be deemed to fulfill an obligation to file a document or other record in the County Clerk’s office.

BE IT FURTHER ENACTED that this Local Law shall take effect immediately upon being filed with the New York Secretary of State.

*Seconded by* \_\_\_\_\_

Proposed Local Law of 2026

April 20, 2026

To: The Honorable Mayor and City Council

From: Eric F. Wagenaar, City Manager

Subject: A Local Law Overriding the Tax Levy Limit Established by New York  
General Municipal Law §3-c

In order for a municipality to adopt a budget which includes a property tax levy increase above the allowable limit as set forth in General Municipal Law §3-c (the Property Tax Cap), a local law must be adopted to override the limit. Initiating this procedure not only provides the City Council with budget flexibility, but it also provides the public with an opportunity to be heard on the topic.

A public hearing was set for Monday, April 20<sup>th</sup>, at 7:15 p.m. to hear public comments.

LOCAL LAW

Page 1 of 1

A Local Law Overriding the Tax Levy Limit Established by New York General Municipal Law §3-c

Council Member GARRABRANT, Shane A.
Council Member KIMBALL, Robert O.
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Council Member SHOEN, Benjamin P.
Mayor PIERCE, Sarah V.C..
Total .....

Table with 2 columns: YEA, NAY. It contains 6 empty rows for recording votes.

Introduced by Council Member Robert O. Kimball

A local law to override the tax levy limits established by New York General Municipal Law §3-c.

WHEREAS the City Council of the City of Watertown desires to override the limit on the amount of real property taxes that may be levied by the City of Watertown pursuant to General Municipal Law §3-c, and to allow the City of Watertown to adopt a budget for the fiscal year beginning July 1, 2026 and ending June 30, 2027 that requires a real property tax levy in excess of the "tax levy limit" as defined by General Municipal Law §3-c, and

WHEREAS such override is authorized by the provisions of subdivision 5 of General Municipal Law §3-c, which expressly authorizes the City Council to override the tax limit by adoption of a local law approved by a vote of at least sixty percent (60%) of the City Council, and

WHEREAS a public hearing on this was held on April 20, 2026, at 7:15 p.m. in the City Council Chambers,

NOW THEREFORE BE IT ENACTED by the City Council of the City of Watertown, New York, as follows:

Tax Levy Limit Override: The City Council of the City of Watertown, County of Jefferson is hereby authorized to adopt a budget for the fiscal year 2026-2027 that requires a real property tax levy in excess of the amount otherwise prescribed in General Municipal Law §3-c.

Severability: If any clause, sentence, paragraph, subdivision, or part of this Local Law or the application thereof to any person, individual, firm or corporation, or circumstance, shall be adjudicated by any court of competent jurisdiction to be invalid or unconstitutional, such order or judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, or part of this Local Law or in its application to the person, individual, firm or corporation or circumstance, directly involved in the controversy in which such judgment or order shall be rendered.

Effective Date: This local law shall take effect immediately upon filing with the Secretary of State.

Seconded by Council Member Benjamin P. Shoen

Staff Report

April 20, 2026

To: The Honorable Mayor and City Council

From: Eric F. Wagenaar, City Manager

Subject: Little Trees Visitor Center – Maintenance Evaluation

The purpose of this report is to provide City Council with a comprehensive update on the condition of the Little Trees Visitor Center in relation to the Lease Agreement with the Thompson Park Conservancy.

As presented at the January 12, 2026 work session, the Conservancy requested that the City assume maintenance responsibilities for the Little Trees Visitor Center as part of the updated agreement. Shortly after the work session staff completed an initial inspection of the building and indicated the scope of necessary repairs extended beyond roof replacement alone, and that a full evaluation would be conducted prior to making a final recommendation to Council.

A joint onsite inspection has now been completed by the City's Engineering Department, Code Enforcement, and Facilities Maintenance Division. This comprehensive review identified multiple areas of concern requiring both immediate and long-term attention. These include deterioration of cedar shake siding and roofing materials, active leaks associated with the living roof system, deficiencies in timber framing and sealants, drainage issues, and deterioration of entrance features such as pavers and door systems. A detailed assessment identifying existing deficiencies and associated repair costs is attached for Council's reference. The total estimated cost to address these deficiencies is approximately \$163,500.

While the Visitor Center is connected to an adjacent structure currently maintained by the City, the condition of this building presents a significantly higher level of maintenance need and anticipated capital investment. The City further recognizes that comparable maintenance needs exist across other City-maintained facilities within the Zoo, and that these conditions are not unique to the Visitor Center. Assuming responsibility for the facility in its current condition would likely require substantial near-term capital investment in addition to ongoing maintenance obligations. Based on the findings of the comprehensive evaluation, staff has determined that assuming responsibility for the maintenance of the Little Trees Visitor Center at this time is not in the best interest of the City.

The Lease Agreement is a three-year agreement with a term of July 1, 2025 through June 30, 2028, and does not include any provision for the City to assume maintenance of the Little Trees Visitor Center. Accordingly, it is staff's recommendation that the agreement not be amended to include maintenance of the facility due to its current condition.

Staff previously advised Council that a comprehensive evaluation would be completed following the January work session. This report, along with the attached inspection materials, is provided to complete that commitment and for Council's information.



1869

## CITY OF WATERTOWN, NEW YORK

DEPARTMENT OF ENGINEERING

Room 305, Municipal Building

245 Washington Street

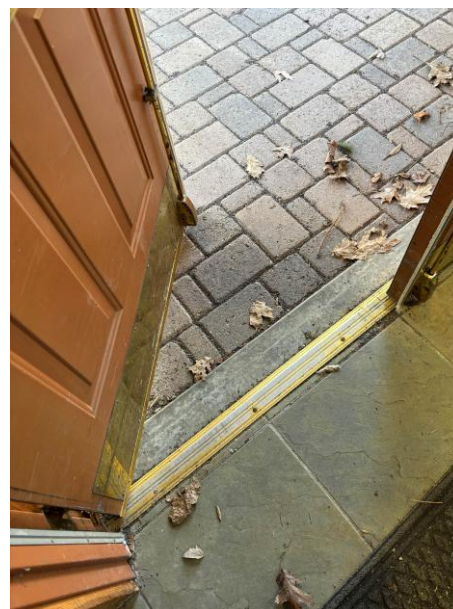
Watertown, New York 13601

Tel. (315) 785-7740

A joint onsite inspection of the Zoo Visitor's Center was performed by Engineering, Code Enforcement and Facilities Maintenance. Several areas of concern were found, and a schedule of required work was prepared to identify current and future needs.



**Zoo Visitor's Center – Entrance timber framing and drainage.**



**Zoo Visitor's Center – Exterior door hardware, seals and drainage.**



**Zoo Visitor's Center – Timber frame and sealant deterioration.**



**Zoo Visitor's Center – Paver entrance walk heaving and settling.**



**Zoo Visitor's Center – Cedar shake siding deterioration.**



**Zoo Visitor's Center – Sloped Cedar Shingle Roof currently tarped.**



**Zoo Visitor's Center – Cedar Shingles deteriorated and falling off.**



**Zoo Visitor's Center – Living Roof System currently experiencing leaks.**





**Zoo Visitor's Center – Living Roof System scupper, gravel stop, and sealant deterioration.**

**Building Assement Form****Thompson Park Zoo Visitor Center**

<b>Component</b>	<b>Condition</b>	<b>Cost</b>	<b>Future Maintenance</b>
Site Conditions	Fair condition, slope at entrance needs attention to divert water away from building	\$ 10,000.00	
Walks / Sidewalks	Fair condition, require attention for some areas which have heaved / settled.	\$ 5,000.00	
Accessibility	Good condition, sit and building provide adiquate accessibility.		
Foundations	Good conditions, no visible sign of deterioration.		
Flooring	Good condition, should be scheduled for grout replacement in 5-10 years.		\$ 10,000.00
Siding	Fair condition, some areas require attention and a wall and the chimney need replacement.	\$ 5,000.00	\$ 1,000.00
Windows	Good condition, no visible sign of deterioration.		
Doors	Fair condition, require hardware, weatherstripping and thresholds, and/or replace soon.	\$ 2,500.00	\$ 7,500.00
Roofing	Roof requires replacement for both the sloped and flat / green roof areas.	\$ 138,000.00	\$ 1,000.00
Ceilings	Good condition, no visible sign of deterioration.		
Timber Framing	Timber / log framing at entrance has water damage / deterioration, needs attention	\$ 2,500.00	
Interior Finishes	Good condition		
Lighting	Good condition, no visible sign of deterioration, replace bulbs as required.		\$ 500.00
Electrical	Good condition, no visible sign of deterioration.		
Plumbing	Good condition, no visible sign of deterioration.		
Fixtures	Fair condition, regular maintenance required for seals / valves / flex lines.	\$ 500.00	\$ 500.00
Mechanical	Forced air heating furnace was recently replaced.		\$ 1,000.00
Fire Protection	Fire extinguishers provided and are required to be inspected / replaced annually.		\$ 500.00
Fire Alarm System	Good condition, requires annual inspection by certified alarm vendor.		\$ 500.00
<b>Total Cost Estimate</b>		<b>\$ 163,500.00</b>	<b>\$ 22,500.00</b>

April 20, 2026

To: The Honorable Mayor and City Council

From: Michael A. Lumbis, Planning and Community Development Director

Subject: Community Development Block Grant CARES Act (CDBG-CV)  
Unspent Funds

The City of Watertown currently has \$20,002.36 in unspent Coronavirus relief funds from the federal government that it must expend within the next four months. Staff recommends spending the remaining funds on food pantry activities, extending four programs with local nonprofits that the City already has in place.

The City would continue to partner with the Watertown Urban Mission, Community Action Planning Council, the Salvation Army and the United Way of Northern New York for the Watertown City School District's Food 4 Families Program.

In 2020, the United States Congress passed the Coronavirus Aid, Relief, and Economic Security (CARES) Act, under which funds were awarded directly to units of local government. For any municipality that was an Entitlement Community under the Community Development Block Grant program, this took the form of CDBG-CV funds.

The City of Watertown received \$822,582 in CDBG-CV funding under the CARES Act, which the City was required to spend on activities that would "*prevent, prepare for or respond to Coronavirus.*" In June 2021, the City Council adopted an amendment to the City's 2020 CDBG Annual Action Plan that programmed the City's CDBG-CV funds on 11 projects, which included:

- Watertown Urban Mission Food Pantry - Grant #1
- Community Action Planning Council Food Pantry - Grant #1
- Watertown City School District Food For Families Program - Grant #1
- Salvation Army Food Pantry - Grant # 1
- Small Business Emergency Relief Program
- Anchor Recovery Center Frontline Employment Partnership Program
- Watertown Urban Mission Pantry to You Project
- Community Action Planning Council Food Pantry - Grant #2
- Watertown City School District Food For Families Program - Grant #2
- Salvation Army Food Pantry - Grant # 2
- Program Administration

As of April 2026, the City still possesses the aforementioned \$20,002.36 from its CARES Act allocation. The United States Department of Housing and Urban Development (HUD), the federal agency tasked with administering CDBG-CV funding, has informed the City that it must spend the remaining funds by September 3, 2026, or forfeit the balance.

The requirement to tieback the spending to Coronavirus relief still applies, and the City must demonstrate that tieback to HUD. Any project that utilizes this unspent funding must “prevent, prepare for or respond to Coronavirus.”

The projects listed above are included in the City’s approved 2020 CDBG-CV Action Plan and of those projects, the food pantry projects are the simplest to tieback to Coronavirus relief. Since the pandemic, the cost of food has remained high, and food insecurity has remained a secondary impact from COVID and a significant issue for many families in the City. Local food pantries report seeing record numbers, with needs at some locations doubling this year.

If the City Council agrees that extending the food pantry programs is an effective use for the remaining CDBG-CV funds given the time constraints, then Staff will prepare grant agreements and resolutions for the next City Council meeting.

Staff Report

April 20, 2026

To: The Honorable Mayor and City Council

From: Michael A. Lumbis, Planning and Community Development Director

Subject: Community Development Block Grant 2024 Annual Action Plan  
Amendment and Vacant and Blighted Homes

On May 20, 2024, the City Council adopted the City's 2024 Annual Action Plan for the Community Development Block Grant (CDBG) Program. The plan included various projects, including the 518 Pine Street Transitional Housing SRO Program and the 531 Bradley St. Demolition Project.

The demolition of 531 Bradley Street is expected to begin in the next week or two. Given the low bid price of \$24,800 and the estimated air monitoring and tipping fees of approximately \$8,000 - \$10,000, Staff expects that the overall cost for the project will be under budget by approximately \$30,000.

Additionally, due to the closure of the 518 Pine Street facility, the City's support for that project is no longer needed. The \$25,000 programmed for that project will have to be reallocated to another project, along with the \$30,000 from the 531 Bradley St. demolition.

As part of the Vacant and Blighted Homes Initiative, Staff has been working to identify potential demolition projects and sources of funding for them. There are six City-owned homes on the Vacant and Blighted Homes list. In addition to the Bradley St. property, there are three others that are candidates for demolition. Those properties are 405 Arsenal Street, 383 Flower Ave. East and 850 Superior Street.

The property at 383 Flower Avenue East has been included in the City's 2026 CDBG Annual Action Plan and is planned for demolition during the upcoming fiscal year. Staff is proposing to utilize the remaining funding available from the Bradley St. demolition and the funding from the 518 Pine St. project to complete the demolition of 405 Arsenal St.

Reallocating the funding and adding the 405 Arsenal St. demolition to our 2024 Annual Action Plan would require an amendment to the plan. The amendment requires a public hearing and a 30-day public comment period.

If the City Council concurs with reallocating the unused funding for the 405 Arsenal St. Demolition Project, Staff will begin the formal amendment process once the final costs for the Bradley St. project are determined.

405 Arsenal Street:



Staff Report

April 20, 2026

To: The Honorable Mayor and City Council  
From: Michael A. Lumbis, Planning and Community Development Director  
Subject: Community Development Block Grant 2026 Funding Allocation

The City received notification from the U.S. Department of Housing and Urban Development (HUD) on April 6, 2026, that our annual allocation of CDBG funding for the 2026 fiscal year will be \$830,605. While this was slightly less than the \$862,000 that we estimated, we will still be able to complete all the projects proposed in our 2026 Annual Action Plan.

As the City Council is aware, our 2026 Annual Action Plan has been drafted, and it is currently available to the public during a 30-day public comment period. At the conclusion of the 30-day comment period, Staff will finalize the plan and will present it to the City Council for formal approval at the May 4, 2026, meeting.

April 10, 2026

To: The Honorable Mayor and City Council  
 From: James E. Mills, City Comptroller  
 Subject: Sales Tax Revenue – March 2026

Sales tax revenue was up \$125,610 or 5.942% compared to last March. In comparison to the budget projection for the month, sales tax was up \$152,045 or 7.28%. For the quarter, which is the true measurement period for how sales tax is performing, sales tax was up \$289,503 or 5.13% compared to the same quarter last year. On a budget basis the quarterly sales tax was up \$360,022 or 6.46%. The year-to-date actual receipts are up \$1,233,537 or 6.58%, while the year-to-date receipts on a budget basis are up \$1,468,005 or 7.93%.

	<u>Actual 2022-23</u>	<u>Actual 2023-24</u>	<u>Actual 2024-25</u>	<u>Actual 2025-26</u>	<u>Variance</u>	<u>Monthly % Inc/(Dec)to Prior Year</u>	<u>Quarterly % Inc/(Dec)to Prior Year</u>
July	\$ 2,035,333	\$ 2,353,567	\$ 2,143,817	\$ 2,284,149	\$ 140,332	6.55%	
August	\$ 2,008,482	\$ 2,186,214	\$ 2,158,407	\$ 2,332,892	\$ 174,485	8.08%	
September	\$ 2,757,376	\$ 2,490,458	\$ 2,615,865	\$ 2,729,060	\$ 113,195	4.33%	6.19%
October	\$ 1,847,562	\$ 1,907,106	\$ 1,867,195	\$ 1,961,987	\$ 94,792	5.08%	
November	\$ 1,818,188	\$ 1,904,366	\$ 1,893,395	\$ 1,987,560	\$ 94,165	4.97%	
December	\$ 2,232,223	\$ 2,223,964	\$ 2,437,266	\$ 2,764,330	\$ 327,065	13.42%	8.33%
January	\$ 1,849,036	\$ 1,851,962	\$ 1,888,207	\$ 2,055,079	\$ 166,872	8.84%	
February	\$ 1,643,774	\$ 1,645,921	\$ 1,638,527	\$ 1,635,548	\$ (2,979)	(0.18%)	
March	\$ 2,041,305	\$ 1,899,459	\$ 2,114,743	\$ 2,240,353	\$ 125,610	5.94%	5.13%
April	\$ 1,888,370	\$ 1,908,041	\$ 1,970,112				
May	\$ 1,835,982	\$ 1,970,375	\$ 1,987,411				
June	<u>\$ 2,566,086</u>	<u>\$ 2,542,299</u>	<u>\$ 2,423,378</u>				N/A
YTD	<u>\$ 24,614,716</u>	<u>\$ 24,883,732</u>	<u>\$ 25,138,323</u>	<u>\$ 19,990,958</u>	<u>\$ 1,233,537</u>	<u>6.58%</u>	

	<u>Original Budget 2025-26</u>	<u>Actual 2025-26</u>	<u>Variance</u>	<u>%</u>	<u>%</u>
July	\$ 2,117,019	\$ 2,284,149	\$ 167,130	7.89%	
August	\$ 2,131,427	\$ 2,332,892	\$ 201,465	9.45%	
September	\$ 2,583,166	\$ 2,729,060	\$ 145,894	5.65%	7.53%
October	\$ 1,843,855	\$ 1,961,987	\$ 118,132	6.41%	
November	\$ 1,869,728	\$ 1,987,560	\$ 117,832	6.30%	
December	\$ 2,406,800	\$ 2,764,330	\$ 357,530	14.86%	9.70%
January	\$ 1,864,605	\$ 2,055,079	\$ 190,474	10.22%	
February	\$ 1,618,045	\$ 1,635,548	\$ 17,503	1.08%	
March	\$ 2,088,308	\$ 2,240,353	\$ 152,045	7.28%	6.46%
April	\$ 1,789,981				
May	\$ 1,848,458				
June	<u>\$ 2,393,608</u>				N/A
YTD	<u>\$ 24,555,000</u>	<u>\$ 19,990,958</u>	<u>\$ 1,468,005</u>	<u>7.93%</u>	

New York State sales tax distribution methodology: Monthly sales tax payments are prorated to all the jurisdictions using a percentage based on the collections from the prior year. It is important to note that most of the sales tax collections are received as monthly payments. It is not until when sales tax returns are filed in the months of March, June, September, and December that the monthly payment for each business is un-prorated and distributed per the return to the proper jurisdiction. This un-proration and re-distribution is the quarterly reconciliation process that results in how sales tax truly performed for the quarter.

April 13, 2026

To: The Honorable Mayor and City Council  
 From: James E. Mills, City Comptroller  
 Subject: Sale of Surplus Hydro-electricity – March 2026

The City has received the monthly hydro-electricity production and consumption data from National Grid. In comparison to last March, the sale of surplus hydro-electric power on an actual-to-actual basis was down \$33,024 or 4.42%. In comparison to the budget projection for the month, revenue was up \$107,328 or 17.68%. The year-to-date actual revenue is down \$1,149,385 or 30.56%, while the year-to-date revenue on a budget basis is down \$927,210 or 26.20%.

	<u>Actual</u> <u>2022-23</u>	<u>Actual</u> <u>2023-24</u>	<u>Actual</u> <u>2024-25</u>	<u>Actual</u> <u>2025-26</u>	<u>Variance</u>	<u>%</u> <u>Inc/(Dec)to</u> <u>Prior Year</u>
July	\$ 165,435	\$ 380,883	\$ 793,352	\$ 152,826	\$ (640,526)	(80.74%)
August	\$ 157,460	\$ 26,670	\$ 688,115	\$ 3,512	\$ (684,603)	(99.49%)
September	\$ 442,559	\$ 181	\$ 145,453	\$ 1,909	\$ (143,543)	(98.69%)
October	\$ 216,702	\$ 184,779	\$ 79,259	\$ 38,607	\$ (40,652)	(51.29%)
November	\$ 373,674	\$ 682,240	\$ 209,619	\$ 728,745	\$ 519,126	247.65%
December	\$ 533,542	\$ 826,789	\$ 542,585	\$ 332,508	\$ (210,077)	(38.72%)
January	\$ 522,759	\$ 533,340	\$ 359,155	\$ 445,132	\$ 85,976	23.94%
February	\$ 477,279	\$ 626,162	\$ 195,739	\$ 193,678	\$ (2,061)	(1.05%)
March	\$ 612,321	\$ 923,928	\$ 747,418	\$ 714,395	\$ (33,024)	(4.42%)
April	\$ 872,321	\$ 785,870	\$ 905,006			
May	\$ 471,237	\$ 446,726	\$ 1,022,190			
June	<u>\$ 234,979</u>	<u>\$ 377,657</u>	<u>\$ 451,656</u>			
YTD	<u>\$5,080,268</u>	<u>\$5,795,225</u>	<u>\$6,139,548</u>	<u>\$2,611,311</u>	<u>\$(1,149,385)</u>	<u>(30.56%)</u>

	<u>Original</u> <u>Budget</u> <u>2025-26</u>	<u>Actual</u> <u>2025-26</u>	<u>Variance</u>	<u>%</u>	<u>Power</u> <u>Purchased</u> <u>from</u> <u>National</u> <u>Grid</u>
July	\$ 352,202	\$ 152,826	\$ (199,376)	(56.61%)	\$ 21,157
August	\$ 159,603	\$ 3,512	\$ (156,091)	(97.80%)	\$ 45,825
September	\$ 151,765	\$ 1,909	\$ (149,856)	(98.74%)	\$ 41,838
October	\$ 344,078	\$ 38,607	\$ (305,471)	(88.74%)	\$ 40,642
November	\$ 641,102	\$ 728,745	\$ 87,643	13.67%	\$ -
December	\$ 548,789	\$ 332,508	\$ (216,281)	(39.41%)	\$ -
January	\$ 409,739	\$ 445,132	\$ 35,393	8.64%	\$ -
February	\$ 324,176	\$ 193,678	\$ (130,498)	(40.26%)	\$ -
March	\$ 607,067	\$ 714,395	\$ 107,328	17.68%	
April	\$ 893,601				
May	\$ 663,278				
June	<u>\$ 429,600</u>				
YTD	<u>\$5,525,000</u>	<u>\$2,611,311</u>	<u>\$( 927,210)</u>	<u>(26.20%)</u>	<u>\$ 149,462</u>