STATE OF NEW YORK
JEFFERSON COUNTY SUPREME COURT

In the matter of the foreclosure of tax liens by the City of Watertown pursuant to the provisions of the City of Watertown's In Rem Tax Foreclosure Act and the resolution of City Council designated as Resolution No. 4 of September 8, 2026

PUBLIC NOTICE OF FORECLOSURE

Index Number:
EF2026-00002634

PUBLIC NOTICE OF FORECLOSURE

Please take notice that on the 16th day of November 2026, 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.

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.

January 29, 2027 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 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.

City Comptroller

Tax Foreclosure Attorney,

Bond Schoeneck & King
350 Linden Oaks
Third Floor
Rochester, New York 14625
585-362-4804