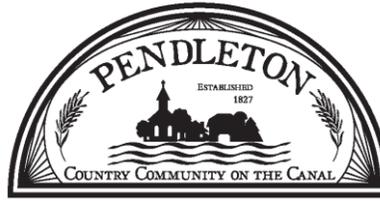


TOWN OF PENDLETON
 6570 Campbell Boulevard
 Lockport, NY 14094
 Phone: (716) 625-8833
 Fax: (716) 625-6295



Town Assessor
 Phone Ext. 118

mfreiert@pendletonny.us

During the month of December, the Assessor’s Office continued to update information in our system files (RPS) with the November property transfers and changes in inventory/data.

All exemption renewals were mailed out by November 14th. I will continue to accept renewal documents, along with any new exemption applications, until the deadline of March 1, 2026 (I can accept documents on March 2nd since the 1st falls on Sunday).

For any *renewals* received **AFTER** March 2, 2026, this means the exemption will **removed** from your next (2027) tax bill and you will have to fill out a new application to have it reinstated on the following tax roll (2028 taxes).

New exemption applications received **AFTER** March 2, 2026 will **NOT** be able to be processed for your next (2027) taxes, and will be treated as applications for the following tax roll (2028 taxes).

Many seniors have been calling/coming in regarding letters they have received from New York State about their STAR Exemptions for the School taxes. This is now completely controlled by NYS, and you can only respond by going online (as detailed in the letters), or calling the number they provide (at the end of the letter). We can no longer assist here in the Assessor’s office with this. **However, NYS should be setting up an in-person income-reporting event for Niagara County. You can see the schedule online (<https://www.tax.ny.gov/star/events/#where-when>), but there is currently only a date listed for Niagara County, which is January 28, 2026. No location or time has been determined at this time. (See below image from the website.)**

The location and time for the following events will be confirmed soon. Check back for details.

Event	Location	Date	Time
Rochester/Monroe County	To be determined	January 21, 2026	To be determined
Chautauqua County	To be determined	January 21, 2026	To be determined
Dutchess County	To be determined	January 22, 2026	To be determined
Erie County	To be determined	January 22, 2026	To be determined
Niagara County	To be determined	January 28, 2026	To be determined
Oneida County	To be determined	January 29, 2026	To be determined
Onondaga County	To be determined	February 4, 2026	To be determined
Orange/Rockland Counties	To be determined	February 5, 2026	To be determined
Ulster County	To be determined	February 11, 2026	To be determined
Suffolk County	To be determined	February 12, 2026	To be determined
Westchester County	To be determined	February 18, 2026	To be determined

Page last reviewed or updated: January 2, 2026

We processed 15 property transfers reported to our office by the Niagara County Real Property Office from November 2025, which included 7 arm length sales, 1 vacant lot sale, and the remaining transfers being between existing owners/businesses, family members or associated with estate planning.

MIRANDA FREIERT
 Pendleton Assessor
 January 6, 2026