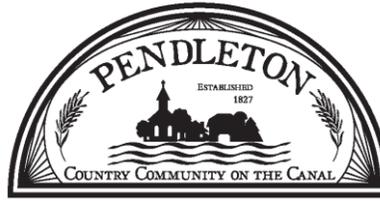


**TOWN OF PENDLETON**  
6570 Campbell Boulevard  
Lockport, NY 14094  
Phone: (716) 625-8833  
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**Town Assessor**  
Phone Ext. 118

mfreiert@pendletonny.us

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

All exemption renewal REMINDERS were mailed out no later than January 15<sup>th</sup>. 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 2<sup>nd</sup> since the 1<sup>st</sup> 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).

On January 9<sup>th</sup>, I attended a one-day class from NYSAA regarding updates to the calculator used for low income exemptions (senior and disability), and new legislation regarding the income on these exemptions (nothing has been adopted by Niagara County at this time, so no changes will occur).

At a meeting with the NCAA on January 13<sup>th</sup>, the Niagara County assessors discussed a new Veteran's Exemption law regarding those with 100% service related disability ratings. This law has a handful of requirements to qualify, and Niagara County has yet to adopt this law as local option. *If Niagara County does adopt this law, the Town would follow suit.* **As of the date below, this has not been adopted, and is not applicable.** If this is adopted by the Town, I will notify the Pendleton Veteran's Association, as well as post about it on the Town Website, Town Facebook, and publish it in whichever Newsletter would follow the change.

We processed 19 property transfers reported to our office by the Niagara County Real Property Office from December 2025, which included 10 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*  
February 4, 2026