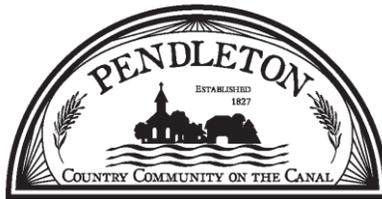


TOWN OF PENDLETON
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Town Assessor
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During the month of February, the Assessor's Office continued to update information in our system files (RPS) with the January property transfers and changes in inventory/data.

Additional exemption renewal reminders were done between February 13th and February 19th, with a final follow up on February 27th for any not yet received. As of the date of this report (March 4th), no further applications/renewals will be accepted since they were to be submitted by Monday, March 2nd.

My last report mentioned a new Veteran's Exemption that was to be a local option. There was an amendment to that law on 2/13/2026 removing the local option, thus making it mandatory, and changing its effective date to start on our 2027 assessment roll (which impacts the 2028 tax bills). However, because of the wording of the law, there are no Pendleton veterans who currently meet all the qualifications.

- The qualifications are posted on the Town Website under the Assessor's department, as well as on the Town Facebook. Should any further amendments occur, I will post another update providing that information.
- **There is no action needed by any of our Veterans at this time.** Should the qualifications be amended, my office will follow up with any of our Veterans already receiving an exemption for 100% service related disability to confirm whether they will be eligible or not.

Throughout February, I conducted multiple interviews for the Assessor's Information Clerk position. These candidates were discussed with the Board Members appointed to the Assessor's department before any job offer was made.

On February 27th, I submitted the Assessment News for our upcoming Spring Newsletter.

We processed 21 property transfers reported to our office by the Niagara County Real Property Office from January 2026, which included 10 arm length sales, 1 vacant lot sale, 1 split/merge, and the remaining transfers being between existing owners/businesses, family members or associated with estate planning.

MIRANDA FREIERT
Pendleton Assessor
March 4, 2026