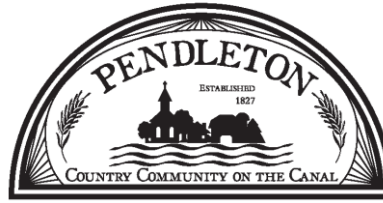


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Town Assessor
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During the month of March, the Assessor's Office continued to update information in our system files (RPS) with the February property transfers and changes in inventory/data.

Our new Assessor's Information Clerk began training on March 16th.

Throughout the month of March, we have been reviewing all exemption documents received and entering them into our system files for the upcoming Tentative Roll, which is to be submitted to Niagara County in mid-April.

On March 20th, I participated in a one-day seminar from NYSAA regarding Artificial Intelligence for the Assessor, which gave an overview of ways AI can be used for assessments, and risks of improper usage by assessment offices and residents, alike.

I attended an Assessor Roundtable, hosted by NYAOT, NYCOM, & NYSAA on March 25th, which reviewed workforce development in assessment offices, and touched on a handful of recent legislative updates.

We processed 13 property transfers reported to our office by the Niagara County Real Property Office from February 2026, which included 4 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
April 7, 2026