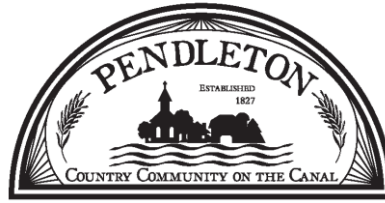


TOWN OF PENDLETON
6570 Campbell Boulevard
Lockport, NY 14094
Phone: (716) 625-8833
Fax: (716) 625-6295



Town Assessor
Phone Ext. 118
mfreiert@pendletonny.us

Assessor's Information Clerk
Phone Ext. 116
mjohnson@pendletonny.us

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

On June 5th, I attended a webinar hosted by NYSAA regarding upcoming seminars, as well as Legislative and Cell Tower news.

A meeting between myself and the BAR chairperson occurred on June 8th, which confirmed any BAR decisions made from Grievance Day and allowed us to make appropriate changes to finalize the 2026 roll.

I attended a meeting with fellow Niagara County Assessors on June 9th, during which we discussed a new amendment passed for the upcoming Veterans Exemption for those with 100% Disability. The law has changed to make it easier to qualify, and has been changed back to local option (meaning each individual taxing jurisdiction would have to adopt the law for it to be in effect in *that* taxing jurisdiction). At this time, it is unknown who will or will not adopt the law, or if there will be any other amendments between now and October/November, so information will be provided **once we have all the details**.

Our Final 2026 Assessment Roll was submitted to the County for review on June 15th. As of July 1, 2026, the Final Tax Roll is available online through our website, under the Assessor's Department, on the "About the Town Assessor" page, under "Other Resources":
<https://pendletonny.gov/town-departments/assessor/>

On June 17th, I participated in a full day class hosted by NYSAA regarding mass appraisal modeling for property assessments.

We processed 11 property transfers reported to our office by the Niagara County Real Property Office from May 2026, which included 5 arm length sales, and the remaining transfers being between existing owners/businesses, family members or associated with estate planning.

MIRANDA FREIERT
Pendleton Assessor
July 7, 2026