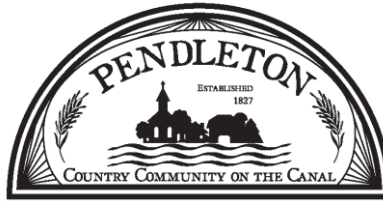


TOWN OF PENDLETON
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During the month of September, the Assessor's Office continued to update information in our system files (RPS) with the August property transfers and changes in inventory/data.

NYSAA hosted a free Webinar on September 11th regarding updates on the new Veterans 100% Exemption; at the time of the Webinar, the Assessment Community was still waiting on final information from the State on what exactly the requirements were for qualifying.

From Sunday September 12th – Friday September 18th I was in Cayuga County for a Farm Appraisal Course, which was required for my State Certification.

On September 30th, exemption renewal forms were sent out to residents regarding Senior Citizen Exemptions, Disability Low Income Exemptions, and Nonprofit Exemptions. We are working on getting renewals sent out for Agricultural Exemptions before the end of October.

We processed 14 property transfers reported to our office by the Niagara County Real Property Office from August 2026, which included 6 arm length sales, 1 split/merge, and the remaining transfers being between existing owners/businesses, family members or associated with estate planning.

In regard to the new Veterans 100% Permanently Disabled Exemption:

This is a local option and has not yet been adopted by Niagara County/Pendleton/or Starpoint. I do not know which jurisdictions will, or will not, adopt the option at this time as we have just received final forms/instruction this week. **As soon as I am able, I will let our current 100% Disability Veterans know what to do/if the option will be adopted by their taxing jurisdictions. Please be patient with me on this.** I will know more by the Town's January meeting at the latest, if not before that. Should the option be adopted, it does **not** actually show on your taxes **until** the **2027-2028 School & 2028 Town/County taxes** (**next year** - **not** this year).

MIRANDA FREIERT
Pendleton Assessor
October 7, 2026