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

In early October, re-levy totals were sent to the Niagara County Office of Real Property.

Throughout October, I completed a full audit of all 97 Agricultural Exemptions. This included confirming all aspects of the Exemptions are properly met/proper proof of all qualifications have been supplied for each individual property. All Agricultural Exemption renewals/information was mailed out on October 28th and October 29th.

On October 30th, I participated in a one-day seminar hosted by NYSAA on mastering the cost approach to value for assessments.

We received 20 property transfers reported to our office by the Niagara County Real Property Office from September 2026, which included 11 arm length sales, 1 split/merge, and the remaining transfers being between existing owners/businesses, family members or associated with estate planning. Due to timing of vacation and an ongoing illness, which kept me out of the office for a majority of October, these will be fully processed in early November.

MIRANDA FREIERT
Pendleton Assessor
November 4, 2026