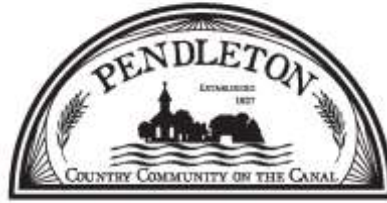


TOWN OF PENDLETON
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Town Assessor
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During the month of December, the Assessor's office processed the November property transfers, while continuing to update our system files (RPS) with corrections, property changes and improvements.

We have already received a good number of new applications and renewals for the various exemptions offered by the town, that will be applied to eligible resident's properties for the 2024 roll.

At the beginning of the month, we received an RPS system update for the Senior Citizen Exemption Renewal from New York State. We then sent the exemption renewals to senior citizen residents who were eligible last year for the exemption. Normally this renewal is sent out earlier in the year to allow the seniors ample time to return them. This year it took longer than originally expected to get the RPS update from New York State, as it is a new form. However, this form is much easier to complete than years past, which should make it easier for the senior residents to meet the deadline for filing. We do follow up with the seniors who are sent the renewal multiple times prior to the deadline, in case there are any questions, help is needed in filling it out or if they misplaced or never received it.

Apportionments were done on all property splits/merges that occurred after March 1, 2023, which involved new ownership of one or more of the parcels involved and there was a change in assessments. This allowed the Town Clerks Office to send out apportioned tax bills to the new owners, when other residents were sent their tax bills, instead of having to act whenever the new owner or original owner requested them in January.

I took a couple of on-line training courses in the last two months. The first was a one-day class in November on Valuation of 2 & 4 Family Homes. The second was a 4 ½ day class at the end of November and into the beginning of December – Course #2: Application of the Three Approaches to Value. The latter was the second class taken this year on the subject matter, to meet the certification requirements for the Assessor position for 2023. Additional classes are required on Data Collection, Mass Appraisals and Farm Appraisals in 2024 to maintain the certification.

The Niagara County Real Property Office had not reported the December sales to the Pendleton Assessors Office at the time of this update.

Thomas D Valentine
Pendleton Assessor
January 5, 2024