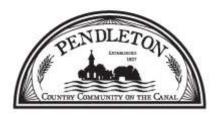
TOWN OF PENDLETON

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Town Assessor
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During the month of May 2023, the Assessor's Office had informal meetings/discussions with three property owners who requested changes in their assessments/exemptions. Two of the properties had their assessment modified and a correction was made on an exemption on the other. These changes were presented to the Board of Assessment Review (BAR) on Tuesday May 23rd for ratification. Three additional properties were reviewed by the BAR for change of assessment – after submitting "Complaint of Proper Assessment" documents without meeting with the Assessor informally - one was granted a change in assessment and two were denied.

The 2024 roll was generated in RPS to allow the Assessor's Office to enter new sales/property transfers and make changes to property inventories for next year's roll. The majority of the property transfers from March and April were entered in May, with the remainder being entered at the beginning of June.

The Niagara County Real Property Office reported 31 sales/property transfers for May 2023 to the Assessor's Office. Those 31 transfers included 2 new builds and 5 land transfers for new builds on Brauer Drive and 9 arms-length sales. The April 2023 sales/property transfers reported to the Assessor's Office (which were not noted on last month's report) were as follows: 16 property transfers, of which 4 were land transfers for new builds on Brauer Drive and 3 were arms-length sales.

Thomas D Valentine Pendleton Assessor