TOWN OF PENDLETON

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

On February 10th, I attended a required Assessor's Orientation. Then, on February 14th, I participated in a NYSAA webinar for Income Redefined: RPTL 467 & RPTL 459-C (regarding exemption calculations).

Our office continued to collect exemption renewals/applications as they come in to the office. A phone call and/or email was given on February 21st, and again the week of February 24th for any renewals not yet received. The deadline for these submissions was March 1st. **No further exemption applications will be accepted for this year.**

On February 24th, I participated in a NYSAA webinar regarding Court Decisions that impact property valuation and assessment processes. Then, on February 26th, Tom Valentine and myself participated in a NYSAA webinar regarding Special Franchise assessments.

We processed 19 property transfers reported to our office by the Niagara County Real Property Office from January 2025, which included 7 arm length sales, 1 vacant lot sale, 1 split/merge, 1 bank sale, 2 foreclosure sales, and the remaining transfers being between existing owners/businesses, family members or associated with estate planning.

Miranda Freiert Pendleton Assessor March 5, 2025