

**IMPORTANT NOTICE**  
**City of Lockport - Department of Assessment**

**2022 NEW FULL VALUE ASSESSMENT**

March 1, 2022

Dear Property Owner:

As part of the Assessment Equity Improvement Project, the City Assessor's office has reviewed and analyzed all property assessments by neighborhood within the City of Lockport.

**Why you are receiving this notice**

According to NYS Real Property Tax Law, all property assessments must be valued at the same uniform percentage. To maintain this legal requirement, assessment updates must be performed periodically. By implementing this program, assessments remain fair and equitable.

**What you need to know**

An assessment update does not generate more tax revenue for a municipality; it simply redistributes the tax burden fairly. NYS Real Property Tax Law §305 states that all properties must be assessed uniformly. Assessing properties at 100% full market value is the best way to ensure property assessment equity and reflects the current value of your property.

Keep in mind, the assessor does not determine taxes; this is the responsibility of each taxing jurisdiction. Assessments are merely the vehicle to determine the share of the property taxes owed.

**What you need to do**

- If you disagree with your new Full Value Assessment:
  - Go to: <https://cityoflockport.prosgar.com> to research sale and assessment data.
  - Print an Informal Review Application
  - Email your completed Informal Review Application along with any supporting documentation to:

[COLockport2022@garappraisal.com](mailto:COLockport2022@garappraisal.com)

\*\*\*Please note: All Informal Review submissions MUST be received by April 1, 2022 for consideration.

- Commercial property owners must call: 1-866-910-1776 prior filing an informal review.
- For questions or more information, please call: 1-866-910-1776 NO later than March 18, 2022.

**When will the new assessments take effect?**

The new full value assessments will be final July 1, 2022 and will be applied to the school tax bills in September 2022 and the City bill on January 1, 2023 and County bill on March 1, 2023. Parcels with recently completed/active building permits may receive a second notice after May 1, 2022.

Sincerely,  
Tracy A. Farrell IAO, Assessor  
City of Lockport