

City of Lockport - Department of Assessment

2026 PRELIMINARY ASSESSMENT

Dear Property Owner:

March 2026

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

Why are you 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
- Return your completed application to the Assessor's Office
- All documents submitted to the Assessor's Office become the property of the City of Lockport and will not be returned. Please make copies if you need them.
- The Assessor will contact you only if more information is needed to make a decision.

***Please note: All Informal Review submissions MUST be received by April 10, 2026 for consideration. Results will be published with the Tentative Assessment Roll, May 1, 2026

Board of Assessment Review applications-RP-524 (formal complaints) will not be accepted until after May 1, 2026 (Tentative Roll date)

Timeline of Important Dates and Deadlines for Grieving an Assessment

March 2026: Preliminary assessments will be sent to property owners

April 10, 2026: All Informal Review Applications are due to the Assessor's office

May 1, 2026: Tentative Assessment Roll and Informal Review Decisions (if decreased) are published

May 1, 2026-May 26, 2026: Formal BAR Grievance Applications accepted (Mandatory form RP-524 needed)

May 26, 2026: BAR Grievance Day (no grievances will be accepted after this date)

July 1, 2026: Final Roll is published

When will the new assessments take effect?

The new 2026 assessments will be finalized July 1, 2026 and be applied to tax bills for the School (September 2026), the City (January 2027), and the County (March 2027).

Sincerely,
Susan Israel, Assessor
City of Lockport