

IMPORTANT NOTICE
Town of Niagara
2025 NEW FULL VALUE ASSESSMENT

March 2025

Dear Property Owner:

As part of the Reassessment Update Project, the town's assessment department has reviewed and analyzed all property assessments.

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://townofniagara.prosgar.com> to research sale and assessment data. Follow the instructions posted on the PROSGAR website to submit an informal review.**

*****Commercial Properties: Please include rent roll, operating expenses, and/or recent appraisal, if applicable, with your informal review submission.**

**For questions or more information please call: 1-866-910-1776
NO LATER THAN March 19, 2025.**

PLEASE NOTE: ALL Informal Review submissions MUST be received by March 31, 2025, for consideration.

When will the new assessments take effect?

The new full value assessments will be final July 1, 2025, and will be applied to the School tax bills September 2025 and the Town/County bills January 2026. Parcels with recently completed/active building permits may receive a second notice after May 1, 2025.

Sincerely,

James Bird, Assessor.