

CHAPTER 69

TAXATION: TAX EXEMPTION FOR SENIOR CITIZENS

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[HISTORY: Adopted by the Common Council of the City of Dunkirk 2-3-1970 as L.L. #1-1970. Amendments noted where applicable.]

GENERAL REFERENCES

Sale of real estate acquired by tax foreclosure -See Ch. 60.
Tax on utility services - See Ch. 70.

§ 69-1. Purpose.

The purpose of this local law is to grant a partial exemption from taxation to the extent of fifty per centum (50%) of the assessed valuation of real property which is owned by certain persons with limited income who are sixty-five (65) years of age or over, meeting the requirements set forth in § 467 of the Real Property Tax Law.

§ 69-2. Exemption Granted; Conditions.

Real property owned by persons, each of whom is sixty-five (65) years of age or over, shall be exempt from taxes levied by the City of Dunkirk, New York, to the extent of fifty per centum (50%) of the assessed valuation thereof, provided that all of the following conditions are met:

- A. The owner or all of the owners must file an application for exemption annually in the Assessor’s office, City Hall, Dunkirk, between the first day of January and the first day of July of each calendar year; the taxable status date in the City of Dunkirk.
- B. The income of the owner or combined income of the owners must not exceed Sixteen Thousand Dollars (\$16,000.00) for the income tax year or calendar year, ending December 31, 2007; Seventeen Thousand Dollars (\$17,000.00) for the income tax year or calendar year January 1, 2008 through December 31, 2008; Eighteen Thousand Dollars (\$18,000.00) for the income tax year or calendar year January 1, 2009 through December 31, 2009; Nineteen

Thousand Dollars (\$19,000.00) for the income tax year or calendar year January 1, 2010 through December 31, 2010; Twenty Thousand Dollars (\$20,000.00) for the income tax or calendar year January 1, 2011 through December 31, 2011; as the case may be, immediately preceding the date of application. **[Amended 10-18-1979 by L.L. #2-1979; Amended 2-17-1981 by L.L. #1-1981; Amended 8-16-1983 as L.L. #2-1983; Amended 11-9-1989 by L.L. #5-1989; Amended 03-04-1993 by L.L. #2-1993; Amended 5-20-1997 as L.L. #4-1997; Amended 03-04-2008 as L.L. #2-2008]**

- C. Title to the property must be vested in the owner or, if more than one (1), in all of the owners for at least twenty-four (24) consecutive months preceding the first day of July of each year for which the application is filed. **[Amended 2-15-1973 by L.L. #2-1977]**
- D. The property must be used exclusively for residential purposes, be occupied in whole or in part by the owners and constitute the legal residence of the owners.

§ 69-3. When Effective. [Amended 3-20-1973 by L.L. #1-1973; amended 5-20-1977 by L.L. #4-1977]

This local law shall take effect upon filing in the office of the Secretary of State of the State of New York.