

CHAPTER 68

TAXATION

ARTICLE I

**Taxable Status Date for Real Property
[Adopted 6-12-1978 as L.L. #1-1978]**

§ 68-1. Taxable Status Date 6801
 [Amended 2-15-1983 as L.L. #1-1983]

§ 68-2. When Effective..... 6801

[HISTORY: Adopted by the Common Council of the City of Dunkirk; Article I, 6-12-1978 as L.L. #1-1978. Amendments noted where applicable.]

GENERAL REFERENCES

Senior citizen tax exemption -	See Ch. 69.
Tax on utility services -	See Ch. 70.

ARTICLE I

**Taxable Status Date for Real Property
[Adopted 6-12-1978 as L.L. #1-1978]**

§ 68-1. Taxable Status Date. [Amended 2-15-1983 as L.L. #1-1983]

All real property in the City of Dunkirk shall be assessed according to its condition and ownership as of the first day of May for each assessment year. The Department of Assessment shall make and complete the annual assessment roll based on this status date.

§ 68-2. When Effective.

This local law shall become effective forty-five (45) days after this adoption.