

ORDINANCE NO. XVII

AN ORDINANCE PROVIDING FOR CERTAIN
EXEMPTIONS FROM TAXATION FOR
QUALIFIED SENIOR CITIZENS WHO ARE
RESIDENTS OF THE TOWN OF CAMDEN

BE IT ORDAINED by the Town Council of the Town of Camden:

Section 1. Definitions

As used in this Ordinance:

(1) "Income" means all income from whatever source derived including but not limited to, realized capital gains and, in their entirety, pension, annuity, retirement and social security benefits. For any tax year for which an exemption is claimed, "Income" shall be determined to be equal in amount to the income received during the calendar year ended immediately preceding October 1 of the pretax year.

(2) "Pretax year" means the calendar year immediately preceding the "tax year."

(3) "Resident" means one legally domiciled with the Town of Camden for a period of 1 year immediately preceding October of the pretax year. Mere seasonal or temporary residence within the Town, of whatever duration, shall not constitute domicile within the Town for the purposes of this Ordinance. Absence from this Town for a period of 12 months shall be prima facie evidence of abandonment of domicile in this Town. The burden of establishing legal domicile within the Town shall be upon the claimant.

(4) "Tax year" means the calendar year in which the Town of Camden tax is due and payable.

Section 2. Qualifications and amount of exemption

Every person, a resident of this Town of the age of 65 or more years, having an income not in excess of \$4,000 per year and residing in a dwelling house owned by him which is a constituent part of his real property, shall be entitled, on proper claim being made therefor, to exemption from taxation on such real property to an assessed valuation not exceeding \$10,000 in the aggregate, except that (1) no such exemption shall be in addition to any other exemption to which said person may be entitled, and (2) no such exemption shall be permitted where said person's spouse lives in said dwelling house and has an income in excess of \$4,000 per year.

Section 3. Application for exemption

No exemption from taxation on the valuation of real property as provided in this ordinance shall be allowed except on written application therefor, which application shall be on a form prescribed by the Collector of Taxes of the Town of Camden and provided for the use of the claimants under this ordinance.

An application for exemption under this ordinance shall be filed with the Collector of Taxes at any time prior to the last date of the pretax year; provided, however, that unless the income of the applicant has changed to exceed the \$4,000 allowed, or unless the applicant no longer owns the dwelling which is a constituent part of his real property, or unless the applicant's spouse has income exceeding the \$4,000 maximum, annual renewal shall not be required to qualify under this ordinance.

Section 4. Contents of application

Every fact essential to support a claim for exemption under this ordinance shall exist on September 1 of the pretax year. Every application by a claimant therefor shall establish that he was, on September 1 of the pretax year, (a) a resident of this Town for the period required, (b) of the age of 65 or more years, (c) the owner of a dwelling house which is a constituent part of the real property for which such exemption is claimed, (d) residing in said dwelling house. Such applicant shall also establish that his income for the yearly period as provided by this ordinance did not exceed \$4,000, and that his spouse, if living in said dwelling house, does not have an income in excess of \$4,000.

Section 5. Allowance of exemption

If an application is approved by the Collector of Taxes, he shall allow an exemption from taxation against the assessed valuation of the real property assessed to the claimant in the amount of the claim approved by him.

Section 6. Continuance of exemption

A claimant shall establish his qualifications as outlined in the ordinance each year. The Collector of Taxes may, at any time, require the filing of a new application or such proof as he shall deem necessary to establish the right of a claimant to continued exemption. A claimant shall inform the assessor of any change in his status or property which may affect his right to continuance of exemption.

Section 7. Tenants in common or joint tenants

(a) Where title to property on which an exemption is claimed is held by claimant and another or others, either as tenants in common or as joint tenants, claimant shall not be allowed an exemption against his interest in said property in excess of the assessed valuation of his proportionate share in said property, which proportionate share, for the purposes of this ordinance, shall be deemed to be equal to that of each of the other tenants, unless it is shown that the interests in question are not equal, in which event claimant's proportionate share shall be as shown.

(b) Nothing in this ordinance shall preclude more than 1 tenant, whether title be held in common or joint tenancy, from claiming exemption against the property so held, but no more than the equivalent of 1 full exemption in regard to such property shall be allowed in any year, and in any case in which the claimants cannot agree as to the apportionment thereof, the exemption shall be apportioned between or among them in proportion to their interest. Property held by husband and wife, as tenants by the entirety, shall be deemed wholly owned by each tenant, but not more than 1 exemption in regard to such property shall be allowed in any year.

(c) Right to claim exemption under this ordinance shall extend to property the title to which is held by a partnership to the extent of the claimant's interest as a partner therein, and by a guardian, trustee, committee, conservator or other fiduciary for any person who would otherwise be entitled to claim exemption under this ordinance, but not to property the title to which is held by a corporation.

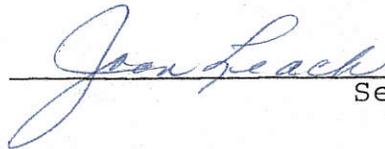
Section 8. Rules and regulations

The Collector of Taxes may promulgate such rules and regulations and prescribe such forms as he shall deem necessary to implement this ordinance. He may, in his discretion, eliminate the necessity for sworn application, in which event all declarations by the claimant shall be considered as if made under oath and the claimants, as to false declarations, shall be subject to the penalties as provided by law for perjury.

Section 9. Appeals

An aggrieved taxpayer may appeal from the disposition of an exemption claim under this ordinance in the same manner as is provided for appeals from assessments generally.

APPROVED, PASSED AND
POSTED this 5th day
of October, 1981.


Secretary

WILSON FALLS
PLEASE
DO NOT REMOVE