

Town of Camden

P.O. DRAWER 1002
CAMDEN, DELAWARE 19934

Mayor Robert A. Mooney
Town Manager Donald H. Mulrine, Jr.

Ordinance #86

“AN ORDINANCE OF THE TOWN OF CAMDEN ADOPTING THE FOLLOWING EXEMPTIONS FROM TAXATION FOR QUALIFIED SENIOR CITIZENS WHO ARE RESIDENTS OF THE TOWN OF CAMDEN AND HEREBY REPEALING ALL OTHER ORDINANCES AND PARTS OF THE ORDINANCES IN CONFLICT HEREWITH”

The Mayor and Council of the Town of Camden does hereby ordain as follows:

Section 1. Definitions as used in this ordinance

- a) 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.
- b) Pretax year – means the calendar year immediately preceding the tax year.
- c) Resident – means one legally domiciled with the Town of Camden for a period of one (1) year immediately preceding October of the pretax year. Seasonal or temporary residence within the Town, of whatever duration, shall not constitute domicile within the Town for the purposes of this Ordinance.
- d) Tax year – means the calendar year in which the Town of Camden tax is due and payable.

Section 2. Qualifications and amount of exemption

- a) Property owner(s) is/are legally domiciled within the State of Delaware and has been a resident of the State of Delaware for at least one (1) year immediately preceding October 31.
- b) Property owner(s) is/are of the age 62 or more years.
- c) Property owner(s) is/are the owner of a dwelling house, which is a constituent part of the real property for which the exemption is claimed.
- d) Property owner(s) resides in said dwelling house.
- e) Property owner(s) yearly income from all sources, including capital gains, pension annuities, 401's, self funded individual retirement accounts (*other than Social Security, Railroad Pensions, Military Pensions or other pensions received from employment*) received during the last calendar year did not

exceed \$15,000 or that property owners filing and living in said dwelling do not have a joint income as above described in excess of \$30,000.

- f) That such real property assessment valuation does not exceed \$10,000 in the aggregate.
- g) That a true and official copy of the property owner(s) Federal Income Tax return for the tax year ending April 15th of the year the exemption is claimed is attached to the form.

Section 3. Qualifications and amount of exemption

No exemption from taxation on the valuation of real property as provided in this ordinance shall be allowed except on written application therefore, 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(s) has changed to exceed Section 2 (e) of this ordinance or unless the applicant(s) has income exceeding the \$15,000 maximum, annual renewal shall not be required to qualify under this ordinance.

Section 4. Contents of the 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 therefore shall establish that on September 1 of the pretax year,

- a) Property owner(s) is/are domiciled within the State of Delaware and has been a resident of the State of Delaware for at least one (1) year immediately preceding October 31.
- b) Property owner(s) is/are of the age of 62 or more years.
- c) Applicant(s) is the owner of a dwelling house which is a constituent part of the real property for which the exemption is claimed.
- d) Property owner(s) resides in said dwelling house.
- e) Property owner(s) yearly income from all sources including capital gains, pension annuities, retirement as outlined in Section 2 (e) does not exceed \$15,000 or that applicants filing and living in said dwelling do not have a joint income as above described in excess of \$30,000.
- f) That such real property assessment valuation does not exceed \$10,000 in the aggregate.
- g) That a true and official copy of the property owner(s) Federal Income Tax return for the tax year ending April 15th of the year the exemption is claimed is attached to the form.

Section 5. Allowance of exemption

If an application is approved by the Collector of Taxes for the Town of Camden 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 the Collection of Taxes.

Section 6. Continuation of exemption

A claimant shall establish their qualifications as outlined in the ordinance once in order to receive the discount. The Collector of Taxes may, at any time, require the filing of a new application or such proof as the Collector of Taxes 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 their 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 one tenant, whether title to be held in common or joint tenancy, from claiming exemption against the property so held, but no more than the equivalent of one (1) full exemption in regard to such property held by property owners as tenants by the entirety, shall be deemed wholly owned by each tenant, but not more than one (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 for the Town of Camden may promulgate such rules and regulations and prescribe such forms as he shall deem necessary to implement this ordinance. The property owner(s) at their 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

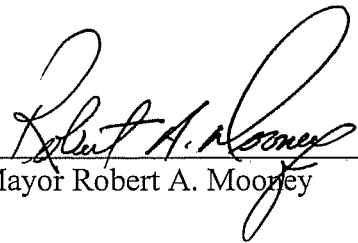
An aggrieved taxpayer may appeal from the disposition of an exemption claim under this ordinance in the same manner as is provided for appeals from assessments generally.

ENACTED AND ORDAINED THIS 2nd DAY OF JULY 2007.

APPROVED AS TO FORM:

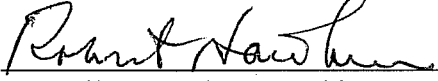


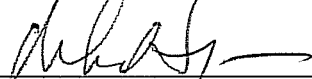
Town Solicitor



Mayor Robert A. Moorjey

Vice-Mayor James O. Plumley, III

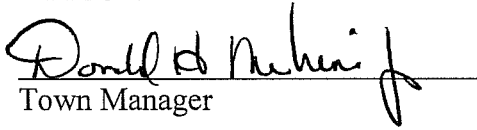


Councilman Robert Hawkins

Councilman Richard Snyder

Councilman Mark Babbitt

ATTEST:



Town Manager

1st reading 5/7/07
2nd reading 6/4/07
Public Hearing 6/4/07
Adopted 6/4/07

