



# *Town of Camden*

P.O. DRAWER 1002  
CAMDEN, DELAWARE 19934

## **AMENDMENT TO ORDINANCE NUMBER 17**

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 therewith.

The Town Council of the Town of Camden does 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. Absence from this Town for a period of twelve (12) months shall be prima facie evidence of abandonment of domicile within this Town. The burden of establishing legal domicile within the Town shall be upon the claimant.
- 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) That he/she is 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) That he/she is of the age 65 or more years.
- c) That he/she is the owner of a dwelling house, which is a constituent part of the real property for which the exemption is claimed.
- d) That He/She resides in said dwelling house.

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- e) That His/Her yearly income from all sources, including capital gains, pension annuities, retirement **(OTHER THAN SOCIAL SECURITY AND RAILROAD PENSIONS)** received during the last calendar year did not exceed \$5,500.00 or that husband and wife filing jointly and living in said dwelling do not have a joint income as above described in excess of \$9,500.00.
- f) That such real property assessment valuation does not exceed \$10,000.00 in the aggregate.
- g) That a true and official copy of his, hers, or jointly filed Federal Income Tax return for the Tax year ending April 15<sup>th</sup> of the year the exemption is claimed is attached to the form.

**Section 3. Application and 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 fo 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 \$5,500.00 from all sources of including capital gains, pension annuities, retirement **(OTHER THAN SOCIAL SECURITY AND RAILROAD PENSIONS)** received during the last calendar year or that husband and wife filing jointly and living in said dwelling had a joint income as above described in excess of \$9,500.00 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 \$5,500.00 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) That He/She is 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) That He/She is of the age 65 or more years.



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- c) That He/She is the owner of a dwelling house which is a constituent part of the real property for which the exemption is claimed.
- d) That He/She resides in said dwelling house.
- e) That His/Her yearly income from all sources, including capital gains, pension annuities, retirement **(OTHER THAN SOCIAL SECURITY AND RAILROAD PENSIONS)** received during the last calendar year did not exceed \$5,500.00 or that husband and wife filing jointly and living in said dwelling do not have a joint income as above described in excess of \$9,500.00.
- f) That such real property assessment valuation does not exceed \$10,000.00 in the aggregate.
- g) That a true and official copy of his, hers, or jointly filed Federal Income Tax return for the Tax year ending April 15<sup>th</sup> 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, 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/her 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/she 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.

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- b) Nothing in this ordinance shall preclude more than one 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 one 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 one 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.

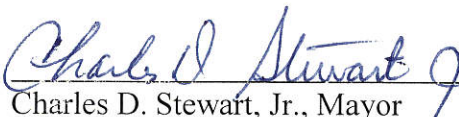
**Section 8. Rules and Regulations**

The Collector of Taxes may promulgate such rules and regulations and prescribe such forms as he shall deem necessary to implement this ordinance. He/She may, at his/her 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.

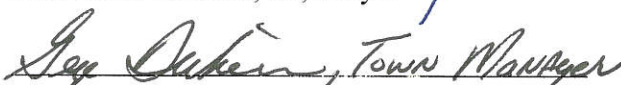
**Section 9. Appeals**

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 1<sup>st</sup> DAY OF DECEMBER 2003.

  
Charles D. Stewart, Jr., Mayor

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Attested to: Gay Dubeau, Town Manager

Adopted: January 5, 2004