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 15th 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 for 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 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, 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 1ST DAY OF DECEMBER 2003.

Charles D. Stewart, Jr., Mayor

[SEAL]

Adopted: January 5, 2004

Enactment Date: January 5, 2004

Attestation: [Signature]

[SEAL]