

Chapter 136

TAXATION

ARTICLE I

Utility Tax

- § 136-1. Tax on furnishing of utility services.
- § 136-2. Definitions.
- § 136-3. Records of utility.
- § 136-4. Filing by utility.
- § 136-5. Payment of tax.
- § 136-6. Sufficiency of return.
- § 136-7. Notice.
- § 136-8. Failure to file; penalty.
- § 136-9. Refund.
- § 136-10. Tax not to be added to bill.
- § 136-11. Failure to pay tax.
- § 136-12. Rules and regulations of Treasurer.
- § 136-13. Disclosure by Treasurer.
- § 136-14. Disposition of taxes and penalties.

ARTICLE II

Senior Citizens Tax Exemption

- § 136-15. Partial tax exemption for certain persons over 65 years of age.
- § 136-16. Limitations on exemption.
- § 136-17. Notice of eligibility.
- § 136-18. Annual application required.
- § 136-19. Notice to applicants.
- § 136-20. Penalties and forfeiture.

ARTICLE III

Alternative Veterans Exemption

- § 136-21. Purpose.
- § 136-22. Exemption granted.
- § 136-23. Maximum exemptions established.
- § 136-24. Repealer.
- § 136-25. Applicability.

ARTICLE IV

Assessing Unit

- § 136-26. Statutory authority.
- § 136-27. Legislative intent.
- § 136-28. Effective date.
- § 136-29. Position abolished.
- § 136-30. Board abolished.
- § 136-31. Assessing unit assigned.
- § 136-32. Filing with Town and state.
- § 136-33. When effective; referendum.

ARTICLE V

Solar Energy and Wind Energy Systems Tax Exemption Opt-Out

- § 136-34. Authority.
- § 136-35. Legislative purpose and intent.
- § 136-36. Title.
- § 136-37. Enactment.
- § 136-38. Severability.

[HISTORY: Adopted by the Board of Trustees of the Village of Camden as indicated in article histories. Amendments noted where applicable.]

ARTICLE I

Utility Tax

[Adopted 2-7-1977 as Ch. 25 of the 1977 Code]

§ 136-1. Tax on furnishing of utility services. [Amended 12-7-1999 by L.L. No. 4-1999]

Pursuant to the authority granted by § 5-530 of the Village Law of the State of New York, a tax equal to 1% of its gross income from and after the first day of May 1974 is hereby imposed upon every utility doing business in the Village of Camden, New York which is subject to the supervision of the State Department of Public Service, which has a gross income for 12 months ending April 30 in excess of \$500, except motor carriers or brokers, and a tax equal to 1% of its gross operating income from and after the first day of May 1974 is hereby imposed upon every other utility doing business in the Village of Camden, New York which has a gross operating income for 12 months ending April 30 in excess of \$500, which taxes shall have application only within the territorial limits of the Village of Camden, New York and shall be in addition to any and all other taxes and fees imposed by any other provision of law. Such taxes shall not be imposed on any transaction originating or consummated outside of the territorial limits of the Village of Camden, New York notwithstanding that some acts may be necessarily performed with respect to such transaction within such limits.

§ 136-2. Definitions. [Amended 12-7-1999 by L.L. No. 4-1999]

Words and phrases as used in this article, unless otherwise noted, shall have the same meanings as ascribed to them in § 186-a of the Tax Law.

§ 136-3. Records of utility.

Every utility subject to tax under this article shall keep such records of its business and in such form as the Village Treasurer may require, or as the Village Board may require, and such records shall be preserved for a period of three years, except that the Village Treasurer or the Village Board may consent to their destruction within that period or may require that they be kept longer.

§ 136-4. Filing by utility.

Every utility subject to tax hereunder shall file annually, on or before the 25th day of March, a return for the 12 calendar months preceding such return date or any portion thereof for which the tax imposed hereby is effective; provided, however, that in lieu of the annual return required by the foregoing provisions, any utility may file quarterly, on or before September 25, December 25, March 25 and June 25, a return for the three calendar months preceding each such return date, and in the case of the first such return, for all preceding calendar months during which the tax imposed hereby was effective. Every return shall state the gross income or gross operating income for the period covered thereby. Returns shall be filed with the Village Treasurer on a form to be furnished by him for such purpose and shall contain such other data, information or matter as he may require to be included therein. The Village Treasurer, in order to ensure payment of the tax imposed, may require at any time a further or supplemental return, which contains any data that may be specified by him, and he

may require any utility doing business in the Village of Camden to file an annual return, which shall contain any data specified by him, regardless of whether the utility is subject to tax under this article. Every return shall have annexed thereto an affidavit of the head of the utility making the same, or of the owner or of a copartner thereof, or of a principal officer of the corporation if such business be conducted by a corporation, to the effect that the statements contained therein are true.

§ 136-5. Payment of tax.

At the time of the filing of a return as required by this article, each utility shall pay to the Village of Camden the tax imposed by this article for the period covered by such return. Such tax shall be due and payable at the time of filing the return, or, if a return is not filed when due, on the last day on which the return is required to be filed.

§ 136-6. Sufficiency of return.

In case any return filed pursuant to this article shall be insufficient or unsatisfactory to the Village Treasurer, and if a corrected or sufficient return is not filed within 20 days after the same is required by notice from him, or if no return is made for any period, the Village Treasurer shall determine the amount of tax due from such information as he is able to obtain, and if necessary, may estimate the tax on the basis of external indices or otherwise. He shall give notice of such determination to the person liable for such tax. Such determination shall finally and irrevocably fix such tax, unless the person against whom it is assessed shall, within 30 days after the giving of notice of such determination, apply to the Village Treasurer for a hearing, or unless the Village Treasurer of his own motion shall reduce the same. After such hearing, the Village Treasurer shall give notice of his decision to the person liable for the tax. Such decision may be reviewed by a proceeding under Article 78 of the Civil Practice Law and Rules of the State of New York if application therefor is made within 90 days after the giving of notice of such decision. An order to review such decision shall not be granted unless the amount of any tax sought to be reviewed, with interest and penalties thereon, if any, shall be first deposited with the Village Treasurer and an undertaking filed with him in such amount and with such sureties as a Justice of the Supreme Court shall approve, to the effect that, if such proceeding be dismissed or the tax confirmed, the applicant will pay all costs and charges which may accrue in the prosecution of such proceeding, or at the option of the applicant, such undertaking may be in a sum sufficient to cover the tax, interest, penalties, costs and charges aforesaid, in which event the applicant shall not be required to pay such tax, interest and penalties as a condition precedent to the granting of such order. Except in the case of willfully false or fraudulent return with intent to evade the tax, no assessment of additional tax shall be made after the expiration of more than three years from the date of the filing of a return; provided, however, that where no return has been filed as required by this article the tax may be assessed at any time.

§ 136-7. Notice.

Any notice authorized or required under the provisions of this article may be given by mailing the same to the persons for whom it is intended, in a postpaid envelope, addressed to such person at the address given by him in the last return filed by him under this article or if no return has been filed, then to such address as may be obtainable. The mailing of such

notice shall be presumptive evidence of the receipt of the same by the person to whom addressed. Any period of time which is determined according to the provisions of this article by the giving of notice shall commence to run from the date of mailing of such notice.

§ 136-8. Failure to file; penalty.

Any person failing to file a return or corrected return, or to pay any tax or any portion thereof within the time required by this article shall be subject to a penalty of 5% of the amount of tax due, plus 1% of such tax for each month of delay or fraction thereof, excepting the first month, but the Village Treasurer, for cause shown, may extend the time for filing any return and, if satisfied that the delay was excusable, may remit all or any portion of the penalty fixed by the foregoing provisions of this article.

§ 136-9. Refund.

If within one year from the payment of any tax or penalty the payer thereof shall make application for a refund thereof and the Village Treasurer or the court shall determine that such tax or penalty or any portion thereof was erroneously or illegally collected, the Village Treasurer shall refund the amount so determined. For like cause and within the same period, a refund may be so made on the initiative of the Village Treasurer. However, no refund shall be made of a tax or penalty paid pursuant to a determination of the Village Treasurer as hereinbefore provided unless the Village Treasurer, after a hearing as hereinbefore provided, or of his own motion, shall have reduced the tax or penalty or if it shall have been established in a proceeding under Article 78 of the Civil Practice Law and Rules of the State of New York that such determination was erroneous or illegal. All refunds shall be made out of moneys collected under this article. An application for a refund, made as hereinbefore provided, shall be deemed an application for the revision of any tax or penalty complained of, and the Village Treasurer shall give notice thereof to the person interested, and he shall be entitled to an order to review such determination under said Article 78 of the Civil Practice Law and Rules of the State of New York, subject to the provision hereinbefore contained relating to the granting of such an order.

§ 136-10. Tax not to be added to bill.

The tax imposed by this article shall be charged against and be paid by the utility and shall not be added as a separate item to bills rendered by the utility to customers or others but shall constitute a part of the operating costs of such utility.

§ 136-11. Failure to pay tax.

Whenever any person shall fail to pay any tax or penalty imposed by this article, the Village Attorney shall, upon the request of the Village Board, bring an action to enforce payment of the same. The proceeds of any judgment obtained in any such action shall be paid to the Village Treasurer. Each such tax and penalty shall be a lien upon the property of the person liable to pay the same, in the same manner and to the same extent that the tax and penalty imposed by § 186-a of the Tax Law is made a lien.

§ 136-12. Rules and regulations of Treasurer.

In the administration of this article, the Village Treasurer shall have power to make such reasonable rules and regulations, not inconsistent with law, as may be necessary for the exercise of his powers and the performance of his duties, and to prescribe the form of blanks, reports and other records relating to the administration and enforcement of the tax, to take testimony and proofs, under oath, with reference to any matter within the line of his official duty under this article, and to subpoena and require the attendance of witnesses and the production of books, papers and documents.

§ 136-13. Disclosure by Treasurer.

Except in accordance with proper judicial order or as otherwise provided by law, it shall be unlawful for the Village Treasurer or any agent, clerk or employee of the Village of Camden, New York to divulge or make known in any manner the amount of gross income or gross operating income or any particulars set forth or disclosed in any return under this article. The officer charged with the custody of such returns shall not be required to produce any of them or evidence of anything contained in them in any action or proceeding in any court, except on behalf of the Village of Camden, New York in an action or proceeding under the provisions of this article, or on behalf of the State Tax Commission in an action or proceeding under the provisions of the Tax Law of the State of New York, or on behalf of any party to any action or proceeding under the provisions of this article when the returns or facts shown thereby are directly involved in such action or proceeding, in either of which events the court may require the production of, and may admit in evidence, so much of said returns or of the facts shown thereby as are pertinent to the action or proceeding, and no more. Nothing herein shall be construed to prohibit the delivery to a person, or his duly authorized representative, of a copy of any return filed by him, nor to prohibit the publication of statistics so classified as to prevent the identification of particular returns and the items thereof, or the publication of delinquent lists showing the names of persons who have failed to pay their taxes at the time and in the manner provided for by this article together with any relevant information which in the opinion of the Village Treasurer may assist in the collection of such delinquent taxes; or the inspection by the Village Attorney or other legal representative of the Village of Camden, New York of the return of any person who shall bring action to set aside or review the tax based thereon, or against whom an action has been instituted in accordance with the provisions of this article. Any offense against the foregoing secrecy provisions shall be punishable by a fine not exceeding \$1,000 or by imprisonment not exceeding one year, or both, and if the offender be an officer, agent, clerk or employee of the Village of Camden, New York he shall be incapable of holding any office or employment for the Village of Camden, New York, for a period of five years thereafter. Notwithstanding any provisions of this article, the Village Treasurer may exchange with the Chief Fiscal Officer of any city or any other Village in the State of New York information contained in returns filed under this article, provided that such city or other Village grants similar privileges to the Village of Camden, New York, and provided that such information is to be used for tax purposes only, and the Village Treasurer shall, upon request, furnish the State Tax Commission with any information contained in such returns.

§ 136-14. Disposition of taxes and penalties.

All taxes and penalties received by the Village Treasurer under this article shall be paid into the treasury of the Village of Camden, New York and shall be credited to and deposited in the general fund of the Village.

ARTICLE II**Senior Citizens Tax Exemption**

[Adopted 2-7-1977 as Ch. 81 of the 1977 Code]

§ 136-15. Partial tax exemption for certain persons over 65 years of age. [Amended 3-19-1984 by L.L. No. 1-1984]

Real property in the Village of Camden owned by one or more persons, each of whom is 65 years of age or over, or real property owned by husband and wife, one of whom is 65 years of age or over, shall be exempt from taxation by the Village to the following extent of the assessed valuation thereof:

Annual Income (as hereinafter defined)	Percentage of Assessed Valuation Exempt From Taxation
\$10,500 or less	50%
More than \$10,500 but less than \$11,000	45%
\$11,000 or more but less than \$11,500	40%
\$11,500 or more but less than \$12,000	35%
\$12,000 or more but less than \$12,500	30%
\$12,500 or more but less than \$13,000	25%
\$13,000 or more but less than \$13,500	20%

§ 136-16. Limitations on exemption.

No exemptions shall be granted:

- A. If the income of the owner or the combined income of the owners of the property exceeds the sum of \$13,500 for the income tax year immediately preceding the date of making application for exemption. "Income tax year" shall mean a twelve-month period for which the owner or owners filed a federal personal income tax return or, if no such return is filed, the calendar year. Where title is vested in either the husband or the wife, their combined income may not exceed such sum. Such income shall include social security and retirement benefits, interest, dividends, total gain from the sale or exchange of a capital asset which may be offset by a loss from the sale or exchange of a capital asset in the same income tax year, net rental income, salary or earnings and net income from self-employment, but shall not include a return of capital, gifts or inheritances. In computing net rental income and net income from self-employment no depreciation deduction shall be allowed for the exhaustion, wear and tear of real or personal property held for the production of income. [Amended 3-19-1984 by L.L. No. 1-1984]

- B. Unless the title of the property shall have been vested in the owner or all of the owners of the property for at least 24 consecutive months prior to the date of making application for exemption; provided, however, that in the event of the death of either a husband or wife in whose name title of the property shall have been vested at the time of death and then becomes vested solely in the survivor by virtue of devise by or descent from the deceased husband or wife, the time of ownership of the property by the deceased husband or wife shall be deemed also a time of ownership by the survivor and such ownership shall be deemed continuous for the purposes of computing such period of 24 consecutive months; provided, further, that in the event of a transfer by either a husband or wife to the other spouse of all or part of the title to the property the time of ownership of the property by the transferor spouse shall be deemed also a time of ownership by the transferee spouse and such ownership shall be deemed continuous for the purposes of computing such period of 24 consecutive months, and provided, further, that where property of the owner or owners has been acquired to replace property formerly owned by such owner or owners and taken by eminent domain or other involuntary proceeding, except a tax sale, and further, provided, that where a residence is sold and replaced with another within one year and is in the same assessment unit, the period of ownership of the former property shall be combined with the period of ownership of the property for which application is made for exemption and such periods of ownership shall be deemed to be consecutive for purposes of this section.
- C. Unless the property is used exclusively for residential purposes.
- D. Unless the property is the legal residence of and is occupied in whole or in part by the owner or by all of the owners of the property.

§ 136-17. Notice of eligibility.

The Village shall notify or cause to be notified each person owning residential real property in the Village of the provisions of this article. The provisions of this section may be met by a notice or legend sent on or with each tax bill to such persons reading "You may be eligible for senior citizen tax exemptions. For information please call or write. . .," followed by the name, telephone number and/or address of the person or department selected by the Village to explain the provisions of this article. Failure to notify or cause to be notified any person who is in fact eligible to receive the exemption provided by this article or the failure of such person to receive the same shall not prevent the levy, collection and enforcement of the payment of the taxes on property owned by such person.

§ 136-18. Annual application required.

Application for such exemption must be made by the owner or all of the owners of the property on forms prescribed by the State Board to be furnished by the Village Assessor's office and shall be filed in the Assessor's office on or before the taxable status date of the Village.

§ 136-19. Notice to applicants.

At least 60 days prior to the appropriate taxable status date, the Village Assessor shall mail to each person who was granted exemption pursuant to this article on the latest completed assessment roll an application form and a notice that such application must be filed on or before the taxable status date and be approved in order for the exemption to be granted. Failure to mail any such application form and notice or the failure of such person to receive the same shall not prevent the levy, collection and enforcement of the payment of the taxes on property owned by such person.

§ 136-20. Penalties and forfeiture.

Any conviction of having made any willful false statements in the application for such exemption shall be punishable by a fine of not more than \$100 and shall disqualify the applicant or applicants from further exemption for a period of five years.

ARTICLE III**Alternative Veterans Exemption**

[Adopted 2-19-1985 by L.L. No. 2-1985]

§ 136-21. Purpose.

The purpose of this article is to provide exemption from real property taxes pursuant to § 458-a of the Real Property Tax Law of the State of New York, to reduce the maximum exemption otherwise allowable thereunder and to repeal L.L. No. 2-1984.

§ 136-22. Exemption granted.

Exemption from real property taxes levied within the Village of Camden shall be granted pursuant to the provisions of § 458-a of the Real Property Tax Law of the State of New York.

§ 136-23. Maximum exemptions established.

Pursuant to the provisions of Subdivision 2(d) of § 458-a of the Real Property Tax Law of the State of New York, the maximum veterans exemption from real property taxes allowable pursuant to § 458-a of the Real Property Tax Law is established as follows:

- A. Qualifying residential property shall be exempt from taxation to the extent of 15% of the assessed value of such property; provided, however, that such exemption shall not exceed the lesser of \$6,000 or the product of \$6,000 multiplied by the latest state equalization rate for the Village of Camden.
- B. In addition to the exemption provided by Subsection A, where the veteran served in a combat theater or combat zone of operations, as documented by the award of a United States campaign ribbon or service medal, qualifying residential real property also shall be exempt from taxation to the extent of 10% of the assessed value of such property; provided, however, that such exemption shall not exceed the lesser of \$4,000 or the

product of \$4,000 multiplied by the latest state equalization rate for the Village of Camden.

- C. In addition to the exemptions provided by Subsections A and B, where the veteran received a compensation rating from the United States Veteran's Administration because of a service connected disability, qualifying residential real property shall be exempt from taxation to the extent of the product of the assessed value of such property multiplied by 50% of the veteran's disability rating; provided, however, that such exemption shall not exceed the lesser of \$20,000 or the product of \$20,000 multiplied by the latest state equalization rate for the Village of Camden.

§ 136-24. Repealer.

Local Law No. 2 of the year 1984 entitled "Election Not to Grant Alternative Veterans Exemptions" is hereby repealed, as of June 1, 1986.

§ 136-25. Applicability.

This article shall apply to tax years commencing on and after June 1, 1986.

ARTICLE IV

Assessing Unit

[Adopted 7-10-2018 by L.L. No. 1-2018¹]

§ 136-26. Statutory authority.

This Village of Camden local law is adopted pursuant to § 1402(3) of the New York State Real Property Tax Law. The Village of Camden hereby enacts the following article upon a vote at a duly noticed public hearing July 10, 2018.

§ 136-27. Legislative intent.

The intent of the Camden Village Board of Trustees is to implement § 1402(3) of the Real Property Tax Law providing for the voluntary termination of the Village's status as an assessing unit, as provided in the Village Law and the Real Property Tax Law. It is also the Village Board's intent to abolish the position of Assessor and to terminate any and all responsibility as provided by law for review of the assessments of real property located within the Village of Camden.

§ 136-28. Effective date.

This article, which is subject to permissive referendum, will take effect immediately, except that if passed after the Village of Camden taxable status date, the Village Assessor will

1. Editor's Note: This local law was subject to permissive referendum, and no valid petition requesting such referendum was filed as of 8-12-2018.

generate and issue Village tax bills based on that prior status date, after which time the Village Assessor will no longer have assessing or taxing responsibilities.

§ 136-29. Position abolished.

The position of Assessor in the Village of Camden is hereby abolished.

§ 136-30. Board abolished.

The Board of Assessment Review in the Village of Camden is hereby abolished.

§ 136-31. Assessing unit assigned.

On or after the effective date of this article, taxes in the Village of Camden shall be levied on a copy of the applicable part of the assessment roll of the Town of Camden with the taxable status date of the Town of Camden controlling for Village purposes.

§ 136-32. Filing with Town and state.

Within five days of the effective date of this article, the Board of Trustees of the Village of Camden shall file a copy of such local law with the Clerk and the Assessor of the Town of Camden and with the Office of Real Property Tax Services.

§ 136-33. When effective; referendum.

This article shall take effect immediately upon filing with the New York Secretary of State; provided, however, that such article is subject permissive referendum, and the Village Clerk shall proceed to notice such fact and conduct such referendum if required by petition.

ARTICLE V

Solar Energy and Wind Energy Systems Tax Exemption Opt-Out
[Adopted 5-14-2019 by L.L. No. 1-2019]

§ 136-34. Authority.

The Village Board of the Village of Camden enacts this article under the authority granted by New York Municipal Home Rule Law 10.

§ 136-35. Legislative purpose and intent.

The intent of this article is to allow the Village of Camden to opt out of the solar and wind energy systems real property tax exemptions pursuant to Subdivision 8 of § 487 of the Real Property Tax Law.

§ 136-36. Title.

This article shall be known as the "Village of Camden Solar and Wind Energy Systems Real Property Tax Exemption Opting Out Law."

§ 136-37. Enactment.

The Village Board of Camden shall not permit any exemption within its jurisdiction pursuant to § 487 of the Real Property Tax Law of the State of New York with respect to any solar or wind systems constructed subsequent to the effective date of this article.

§ 136-38. Severability.

In the event that any word, phrase or part of this article shall be declared unconstitutional, the same shall be severed and separated from the remainder of this article and shall not affect the remainder of said article, which shall remain in full force and effect.