

ORDINANCE NO. 047, 2012  
OF THE COUNCIL OF THE CITY OF FORT COLLINS  
AMENDING CERTAIN SECTIONS OF CHAPTER 25 OF THE CODE OF THE  
CITY OF FORT COLLINS RELATING TO THE REBATE OF  
THE CITY'S SALES TAX ON FOOD

WHEREAS, Chapter 25, Article II, Division 2 of the City Code authorizes rebates of City property tax revenues to low income elderly residents and disabled residents of the City; and

WHEREAS, similarly, Chapter 25, Article II, Division 3 of the City Code authorizes rebates of sales tax revenues to low income households in the City; and

WHEREAS, the City Council wishes to amend the provisions of these two divisions so as to reconcile certain inconsistencies between them with regard to qualifying income levels and administrative regulations, and to increase the amount of the sales tax rebate person per calendar year.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF FORT COLLINS as follows:

Section 1. That Section 25-48 of the Code of the City of Fort Collins is hereby amended to read as follows:

**Sec. 25-48. Application for rebate.**

Application for the sales tax rebate on food shall be made on forms to be provided by the City. In order to qualify for such rebate, the application must be filed between August 1 and October 31, inclusive, of each year for which a rebate is requested. Only one (1) application shall be filed per household. If any member of the household filing an application has filed a federal income tax return for the applicable year, a copy of such income tax return must be attached to the application.

Section 2. That Section 25-50 of the Code of the City of Fort Collins is hereby amended to read as follows:

**Sec. 25-50. Amount of rebate.**

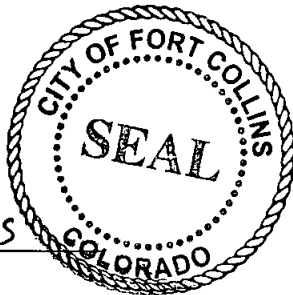
The amount of rebate payable hereunder shall be in the sum of fifty-four dollars (\$54.) per person per calendar year in any eligible household. The amount of the rebate will be increased annually according to the Denver-Boulder-Greeley Consumer Price Index for Urban Consumers, as published by the Bureau of Labor Statistics.

Section 3. That the City Manager is hereby directed to submit an annual report to the City Council, commencing on or before March 31, 2013, setting forth the number of applications for rebate of the City's sales tax on food that were received by the City during the previous year, the status of the applicants (whether low income or disabled), the average household income level, the total amounts rebated by the City during the previous year, and any other information that the City Manager may consider relevant and helpful to the City Council's ongoing assessment of such rebate program and ways in which it might be made more effective.

Introduced, considered favorably on first reading, and ordered published this 15th day of May, A.D. 2012, and to be presented for final passage on the 5th day of June, A.D. 2012.

ATTEST:

Rita Knoll Hains  
Interim City Clerk

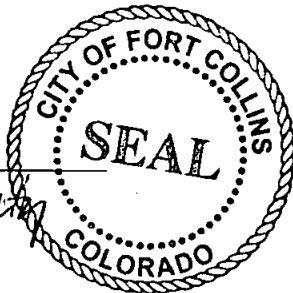


Karen Weiskopf  
Mayor

Passed and adopted on final reading on the 5th day of June, A.D. 2012.

ATTEST:

Angela  
Interim City Clerk/Deputy



Karen Weiskopf  
Mayor