

ORDINANCE NO. 086, 2019
OF THE COUNCIL OF THE CITY OF FORT COLLINS
AMENDING ARTICLE II OF CHAPTER 25 OF THE CODE OF THE CITY
OF FORT COLLINS RELATING TO THE CITY'S TAX REBATE PROGRAMS

WHEREAS, Division 2 in Article II of City Code Chapter 25 authorizes a refund program to provide relief from property taxes for low-income elderly persons and disabled persons residing in the City (the "Property Tax Refund Program"); and

WHEREAS, Division 3 in Article II of City Code Chapter 25 authorizes a rebate on the City's sales tax charged on food purchased by low-income persons residing in the City (the "Sales Tax Rebate Program"); and

WHEREAS, the Property Tax Refund Program serves the public purpose of relieving qualified low-income elderly persons and disabled persons from the City's portion of the ad valorem taxes applicable to their dwellings; and

WHEREAS, the Sales Tax Rebate Program serves the public purpose of assisting certain low-income individuals in better affording the necessities of life related to food; and

WHEREAS, as part of the application process for both programs, an applicant is required to provide income information, and the City Code directs an applicant to provide information contained in Internal Revenue Service Forms 1040, 1040A, 1040EZ, and 1040NR; and

WHEREAS, the Internal Revenue Service ("I.R.S.") updated its Form 1040 for tax year 2018 by consolidating the former Forms 1040, 1040A and 1040EZ; and

WHEREAS, City staff has recommended that references in the Code to specific I.R.S. forms be updated to reflect the changes the I.R.S. made for tax year 2018; and

WHEREAS, the City Council hereby finds that amending the Property Tax Refund Program and the Sales Tax Rebate Program as proposed in this Ordinance is in the best interests of the City and its taxpayers and promotes the health, safety and welfare of the community by establishing accurate requirements for the Programs.

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

Section 1. That the City Council hereby makes and adopts the determinations and findings contained in the recitals set forth above.

Section 2. That Section 25-26 of the Code of the City of Fort Collins is hereby amended to read as follows:

Sec. 25-26. Definitions.

The following words, terms and phrases, when used in this Division, shall have the meanings ascribed to them in this Section:

...

Income shall mean:

- (1) total income of an individual as shown on the individual's federal income tax form on the line noted for the applicable form, as set forth in the chart below, or if the individual is not required to file any such tax form with the Internal Revenue Service, the amount that would be so reported in the most applicable form if the individual was required to file; and
- (2) plus any nontaxable income including, without limitation, individual retirement account distributions (not including rollovers), pensions and annuities, social security benefits, disability benefits, worker's compensation benefits and any other nontaxable income:

I.R.S. Form 1040	Line 6 "Total Income"
I.R.S. Form 1040NR	Line 23 "Total Effectively Connected Income"

Section 3. That Section 25-46 of the Code of the City of Fort Collins is hereby amended to read as follows:

Sec. 25-46. Definitions.

The following words, terms and phrases, when used in this Division, shall have the meanings ascribed to them in this Section:

...

Income shall mean:

- (1) total income of an individual as shown on the individual's federal income tax form on the line noted for the applicable form, as set forth in the chart below, or if the individual is not required to file any such tax form with the Internal Revenue Service, the amount that would be so reported in the most applicable form if the individual was required to file; and
- (2) plus any nontaxable income including, without limitation, individual retirement account distributions (not including rollovers), pensions and annuities, social security benefits, disability benefits, worker's compensation benefits and any other nontaxable income:

I.R.S. Form 1040	Line 6 "Total Income"
I.R.S. Form 1040NR	Line 23 "Total Effectively Connected Income"

Introduced, considered favorably on first reading, and ordered published this 2nd day of July, A.D. 2019, and to be presented for final passage on the 16th day of July, A.D. 2019.

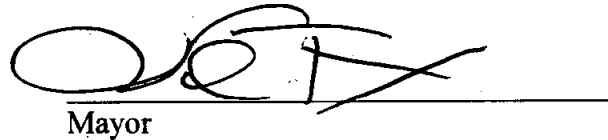

 Mayor

ATTEST:


 City Clerk



Passed and adopted on final reading on the 16th day of July, A.D. 2019.


 Mayor

ATTEST:


 City Clerk

