

SPONSORED BY: COUNCIL MEMBER LINDSEY

COUNCILMAN'S BILL

ORDINANCE NO.

No. CB-1631
Series of 2007

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A BILL FOR AN ORDINANCE AMENDING CHAPTER 5 OF THE NORTHGLENN MUNICIPAL CODE BY THE ADDITION OF A NEW ARTICLE 15, ESTABLISHING A SALES TAX REBATE PROGRAM FOR SALES TAX PAID ON FOOD PURCHASED BY CERTAIN CITY RESIDENTS

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF NORTHGLENN, COLORADO, THAT:

Section 1. Chapter 5 of the Northglenn Municipal Code is hereby amended by the addition of a new Article 15, titled "Program for Sales Tax Rebate on Food Purchases," which shall read as follows:

CHAPTER 5
FINANCES

ARTICLE 15. PROGRAM FOR SALES TAX REBATE ON FOOD PURCHASES

Section 5-15-1. Title. This Article 15 shall be established and known as the City of Northglenn's Program for Sales Tax Rebates on Food Purchases.

Section 5-15-2. Purpose. It is the purpose of this Article to provide financial assistance to the elderly and low or moderate income residents of this City in order ease hardships placed on them by cost of living increases and increased sales tax. The program shall apply to City residents over age 65 or City residents earning less than the Adams County low-to-moderate income limit who provide proof of qualifying food purchases in City grocery stores.

Section 5-15-3. Definitions. The following terms used in this Article shall have the meaning set forth below.

(a) "Dwelling Unit" means any house, apartment unit within an apartment complex, duplex, triplex, fourplex or mobile home within the City limits upon which ad valorem property taxes are levied and paid.

(b) "Household" means one or more people who live under one roof and who pay property tax or rent on the home or dwelling unit or mobile home in which the members of the household live. Any person who pays property taxes or rent on a home or dwelling unit

shall not be considered to be a part of any household other than such person's own household.

(c) "Income" means the federally adjusted gross annual income of a citizen.

(d) "Qualifying individual" means the property tax or rent paying individual of the household, as that term is defined above, or his or her legal dependents, or a person who has attained the age of sixty five (65) years or more.

(e) "Qualifying month" means a calendar month for which the applicant provides sales receipts from a grocery store within the City limits showing total food purchases equal to or more than three hundred dollars (\$300.00).

Section 5-15-4. Application for rebate. Application for the sales tax rebate on food shall be on forms provided by the City. In order to qualify for such rebate, the application must be filed along with all required supporting information and documents on or before May 15 of the year following the year for which a rebate application is being made. A rebate may only be sought for the preceding one calendar year.

Section 5-15-5. Qualifications. In order to qualify for the rebate, the applicant must be a member of a household meeting all of the following criteria:

(a) The applicant must have resided in the City for the entire calendar year for which the rebate is being sought; and

(b) The applicant must provide proof of food purchases made in City grocery stores in an amount equal to three-hundred dollars (\$300) or more for each month for which a rebate is sought; and

(c) The applicant's annual income shall not exceed the moderate income limit for Adams County as calculated by the County for a four (4) person household, as shown by a copy of the applicant's federal income tax return for the year for which a rebate is sought; or

(d) The applicant, or at least one person in his or her household, shall be age sixty-five (65) or older for the entire calendar year for which a rebate is sought. Proof of age shall be made in the form required by the Finance Director and may include review of a birth certificate, drivers license, or state identification card.

Section 5-15-6. Procedure and amount of rebate. For each application, the rebate given shall be based on the Finance

Director's annual calculation of the average sales tax amount paid on food per capita in the City, multiplied by the fraction 1/12 to determine an average monthly sales tax amount paid on food per capita in the City, multiplied by the number of qualifying months in the year, multiplied by the number of qualifying individuals in the household.

Section 5-15-7. Payment. The City shall make rebate payments by joint payment to adult members of the household and to parents on behalf of all children of the household.

Section 5-15-8. Administration. The City's Finance Director or his or her designee shall administer the program established by this Article, shall prepare a rebate application form, shall adopt rules and regulations consistent with the provisions of this Article, and shall verify the applications submitted pursuant to this Article. Any rebate form shall require the applicant to verify lawful presence in the United States and to verify and sign the application under oath. The burden of proving entitlement to a rebate under this Article is on the applicant. The Finance Director may seek additional information to support the application.

INTRODUCED, READ AND ORDERED POSTED this ____ day of _____,
2007.

KATHLEEN M. NOVAK
Mayor

ATTEST:

DIANA L. LENTZ, CMC
City Clerk

PASSED ON SECOND AND FINAL READING this ____ day of _____,
2007.

KATHLEEN M. NOVAK
Mayor

ATTEST:

APPROVED AS TO FORM:

DIANA L. LENTZ, CMC
City Clerk

COREY Y. HOFFMANN
City Attorney