



TOWN BOARD WORK SESSION

October 28, 2024 - 5:30 PM

Town Board Chambers, 301 Walnut Street, Windsor, CO 80550

To view Town Board meeting broadcasts, visit
www.windsorgov.com/MeetingsOnDemand.

AGENDA

GOAL of this Work Session is to have the Town Board receive information on topics of Town business from the Town Manager, Town Attorney and Town staff in order to exchange ideas and opinions regarding these topics.

Members of the Public in attendance are asked to be recognized by the Mayor before participating in any discussions of the Town Board

WORK SESSION AGENDA ITEMS

1. Metro/Special District 101 Discussion
2. Proposed Grocery Sales Tax Rebate Program Update - D. Moyer, Finance Director
3. Future Meetings Agenda

The Town of Windsor will make reasonable accommodations for access to Town services, programs, and activities and will make special communication arrangements for persons with disabilities. Please call (970) 674-2400 by noon on the Thursday prior to the meeting to make arrangements.



MEMORANDUM

Date: October 28, 2024
To: Mayor and Town Board Members
From: Dean Moyer, Director of Finance
Re: Grocery Sales Tax Rebate Program
Item #:

Background / Discussion :

We are proposing a Grocery Sales Tax Rebate Program to be made available to the citizens of Windsor that may be struggling in light of increases in the cost of living in Colorado. A number of Colorado Municipalities have programs in place offering citizens rebates on sales taxes paid on grocery purchases. Windsor does not currently have such a program. Tonight's discussion introduces a proposal aimed at benefitting Windsor citizens in need of a bit of relief.

The first presentation took place at the Town Board Work Session on August 26 2024. A few questions arose that evening we wish to answer this evening:

How many households would apply?

This being a pilot program for the Town of Windsor it is hard to say exactly. Based on census data and estimates we put the annual participation at roughly 611 households that may participate. Again citing that this is the first year of the program and we doubt that all of those households would participate, we figure 50% will apply or 306 applications. At \$250 per household that would be a budgetary expense of \$76,500.

Highest Household rebate among neighboring communities?

This is a bit tricky to answer as it is kind of an apples and oranges thing. The highest program that I found was Boulder that like our proposed program is a flat amount per household of \$318 annually per family.

Other jurisdictions increase the amount per family member. Ft. Collins was the highest that I found in that while limiting family size to 8 people, the limit was \$640/year.

How many households are in Windsor?

This is related to the first answer in that how many households would apply. I asked the utility billing department and also the planning department for a count of how many households we currently have in Windsor. The most current number is roughly 16,000, not counting those currently under construction.

How to verify annual income?

We discussed setting up a process of verifying income once per year and allowing two different times per year to submit proof of purchase for reimbursement. The proof of eligibility would require the applicant show the Town of Windsor Finance department staff a copy of their most recent Federal Income tax return. Following the verification of income, the documentation of income would either be returned to the owner or destroyed to protect sensitive private information belonging to citizens.

Proof of Sales Tax paid in Windsor?

This step will require applicants to submit proof of payment in the form of grocery store receipts proving that the applicant paid Windsor sales tax for groceries purchased or delivered to an address here in Windsor. This process is allowed twice per year but reimbursement per household is limited to \$250 per year.

Point of note on the receipt requirement. In posting this question on the CML Finance Listserv, Windsor will most likely be the only municipality requiring such a documentation process.

Financial Impact

Unknown at this time depending on local participation. Research of local governments shows an average of roughly 306 participants annually at a cost of roughly \$76,500 annually.

Relationship to Strategic Plan

Vibrant Local Economy and Economic Development

Attachments

- Excerpted Highlight sheet from August 26 Power Point Presentation from Finance
- Proposed application package

Recommendation

Institute this program as a one-year pilot program to be reviewed as to results and participation at this time next year.

Highlights

- Annual (1) application per household
- Application Period July 1-30 and January 1-31 annually
- Dollar amount limited to \$250 per household/year
- Annual update of eligibility required:
 - Must have lived in Windsor during the year preceding application
 - Must Annually provide proof that you meet income requirement
 - Must submit grocery receipts showing payment of up to \$250.00 in sales tax to the Town of Windsor.



Grocery Sales Tax Rebate Program

Who Qualifies? Applicant must:

- Meet financial Eligibility guidelines (See Chart Below);
- **And** have been a Town of Windsor resident in 2024. Eligible refunds will be pro-rated if residency was less than the full year.

Financial Eligibility guidelines:

Annual Income Limitation	\$66,886/Household
--------------------------	--------------------

Full Name:

Residence Address:

Mailing Address: _____

Phone Number: _____ **Email Address:** _____

Household Income Total: _____ **Lived in Windsor number of months in 2024** _____

Other Household members who lived with you the full year

Name	Age

Please provide photo Id, proof of residency, household income or sign the oath if you are not required to file federal tax returns.

Oath of Income: I declare that I am not required to file a federal tax return 2024.

Signature: _____

Signature: _____ **Date:** _____

I Verify the information stated on this application is true.

DOCUMENT CHECKLIST: All Applicants

PLEASE ATTACH THE FOLLOWING DOCUMENTATION:

1. **Photo ID:** Valid U.S. or foreign government-issued photo ID including full name, date of birth, and photo.

☐ Form of ID you are attaching (driver's license, passport, etc): __

2. **Proof of Residency:** Have lived in the Town of Windsor between Jan. 1, 2024 through Dec. 31, 2024. Proof of residency may include one or more of the following documents. Please check all that apply:

☐ lease, deed

☐ property tax receipt

☐ the attached "Landlord Affidavit" completed and signed by your landlord or housing provider, or other proof establishing residency.

3. **Proof of Income:** Check one:

☐ Copy of federal income tax return for 2023.

☐ "Oath of Income" If you were not required to file a federal income tax return for 2023.

4. **Grocery Sales Tax Receipts:** Receipts showing Town of Windsor Sales Tax paid on grocery purchases during the time period covered by this application. Refunds are limited to \$250/household/year. Refunds will be pro-rated for part year residents based on number of months of residency/12 months.

Have you attached the required documentation to this application?



LANDLORD AFFIDAVIT

I declare that the following information is true and correct:

_____ am the landlord for the property located at
(Landlord's name)

(Address of Property)

I hereby certify that _____ has been a
(Tenant's name)

resident of the property from _____ to _____
(Start and end date: Month/Day/Year) Landlord's

Phone Number: _____

Landlord's Signature: _____

Today's Date: _____

This form is provided for applicants of the Food Tax Rebate Program as a convenient method to prove city residence solely for this program. Applicants who own their own home, or who have provided proof of residency for this program recently and have not moved do not have to file this form.



FUTURE TOWN BOARD MEETINGS

November 4, 2024 5:30 p.m.	Town Board Special Meeting Budget: Utility Rates for 2025 SB 131: Prohibiting Firearms in Sensitive Spaces Discussion Executive Session: Annual Reviews for Town Attorney and Town Manager
November 11, 2024	Canceled for Veteran's Day Holiday
November 18, 2024 5:30 p.m.	Town Board Work Session Windsor Severance Fire Rescue Impact Fees Update Budget Wrap-up/Revisions Charter Commission Recommendation Discussion
November 25, 2024 5:30 p.m.	Town Board Work Session Dig Once Policy Discussion Natural Medicine Psilocybin Mushroom Discussion
November 25, 2024 7:00 p.m.	Town Board Regular Meeting
December 2, 2024 5:30 p.m.	Town Board Work Session Kodak Open Space Master Plan
December 9, 2024 5:30 p.m.	Town Board Work Session Board/Manager/Attorney Monthly Meeting Vision Zero Plan Update
December 9, 2024 7:00 p.m.	Town Board Regular Meeting
December 16, 2024	Board/Manager/Attorney Annual Dinner
December 23, 2024	Canceled
December 30, 2024	Canceled

Future Work Session Topics

-
- Water 101 (January)