

Proposition #11 Highland City Sales and Use Tax for Parks

"Shall Highland City, Utah, be authorized to impose a 0.1% sales and use tax to help fund recreational facilities in Highland?"

Vote "FOR" to approve the tax.

Vote "AGAINST" to reject the tax.

THE ARGUMENTS FOR OR AGAINST A BALLOT PROPOSITION ARE THE OPINIONS OF THE AUTHORS.

Argument FOR Proposition #11 Highland City Sales and Use Tax for Parks

Overview

Parks provide a number of benefits for a city. They provide a location for individuals and families to be active outdoors; are a gathering spot for groups and the community as a whole; and make a place feel like home.

Our annual resident survey has shown that Highland residents agree with this sentiment. In 2020, 77% of respondents reported using our parks at least one time per month. Because our parks are well used and residents care about them, one thing the City consistently hears is they need better maintenance and upgrades. While the City has done what it can to properly fund our parks, City dollars are split among several important priorities including police and fire, road maintenance, snow plowing, etc. To try to address resident's concerns, the City Council unanimously voted to include a Parks tax on the ballot to let residents decide if they want to do more to fund our City's parks.

The Parks Tax would be 0.1% sales and use tax which equates to \$0.01 for every \$10 spent. This type of tax is commonly referred to as a RAP, PARC, or ZAP tax. For Highland, these funds would be exclusively used in our parks. American Fork, Cedar Hills, and Salt Lake County already have a similar tax in place. Every time a Highland resident shops in one of those areas, they are paying the tax to the benefit of another city's parks. Because it's a sales tax, anyone who shops in Highland, resident or not, would pay the tax and contribute to better parks here.

While the City does have other revenue sources such as property and general sales tax, a Parks Tax would provide an estimated \$150,000 of annual dedicated funding. It would also provide an additional source of revenue which increases the City's overall fiscal health. The tax would sunset in 10 years, at which time the Council and voters would again decide whether to continue the tax.

Potential Uses

Highland City has 164 acres of landscaped parkland and parkway detail. Having that much area means there are countless items needing maintenance or replacement such as playgrounds, benches, tables, pavilions, bike-racks, sports-courts, parking lots, etc. In addition, some parks are not fully complete or are missing amenities. Based on a recent inventory of our parks, over \$6 million is needed for repairs, replacements, and planned amenities. \$1.3 million of which is needed to correct safety issues, ADA accessibility, non-functioning equipment, etc. Council has dedicated some funds begin addressing those needs, but there is still a sizable gap.

The City Council will approve the specific items the Parks Tax revenue would be used for each year. And like other decisions, Council would factor resident input into their decision.

Summary

Approving the Parks Tax for Highland City would help fund needed maintenance and capital projects in our City's beloved parks. A vote for Highland's Parks tax is a vote to preserve and improve our wonderful park facilities for years to come.

Submitted by Mayor Rod Mann and 2021 Highland City Council

Argument AGAINST Proposition #11 Highland City Sales and Use Tax for Parks

No arguments against Proposition #11 Sales and Use Tax for Parks were submitted.

Public Meeting

Highland City will host a public meeting on Tuesday, October 12, 2021 at 7:00 pm at Highland City Hall on the topic of the Sales and Use Tax for Parks. Residents may attend in person or via the City's YouTube Channel.

MORE INFORMATION ON REVERSE SIDE



VOTER INFORMATION PAMPHLET

General Municipal Election
Tuesday, November 2, 2021



Parks Tax Frequently Asked Questions



What is the Parks Tax?

The Parks Tax would be a 0.1% sales tax which is one-tenth (1/10) of 1%. This means \$0.01 for every \$10 spent. The tax would be included on sales and use purchases in Highland City limits. It is not a property tax.

What could the Parks Tax funds be used for?

State code and the City Council limited the Parks Tax use to only recreational facilities such as parks and their amenities such as playgrounds, benches, tables, pavilions, bike-racks, sports-courts, parking lots, etc. State law prohibits the use of the Parks Tax for any other purpose, including general administrative expenses.



How much funding is expected from the Parks Tax and how long will it be available?

Based on previous sales tax numbers, staff is estimating between \$135,000 and \$164,000 of funding would come from the Parks Tax. By state law, the Parks Tax would automatically sunset in 10 years unless it was again voted on by the Highland City Council and approved by Highland voters.

Who pays the Parks Tax?

Anyone who makes a qualified purchase in Highland City would pay the tax, regardless of where they live.



Is this a common tax?

This type of tax can go by different names including RAP, PARC, ZAP, etc. depending on how that community uses its funds. Many neighboring communities have this type of tax already including Cedar Hills and Salt Lake County. Lehi City has it on their ballot this year and American Fork will be voting on whether to renew theirs this year. If the tax exists in a different City you shop in, you're already paying it for another City.

For more information go to vote4prop11.com.

This is a non-city owned website with additional information and resources regarding the Parks Tax.



Remember to Vote!

Ballots must be postmarked by Monday, November 1 or turned into any Utah County drop box by Tuesday, November 2 at 8:00 pm. More information at vote.utah.gov or www.utahcounty.vote.

For More Information on Ballot Items

Visit www.highlandcity.org or contact City Recorder Stephannie Cottle at 801-772-4505 or scottle@highlandcity.org.