

RESOLUTION NO. R-2023-0025

A RESOLUTION OF THE OREM CITY COUNCIL (1) PLACING AN OPINION QUESTION ON THE NOVEMBER 21, 2023, MUNICIPAL GENERAL ELECTION BALLOT AS TO WHETHER OR NOT THE CITY OF OREM SHOULD RENEW A CITYWIDE LOCAL SALES AND USE TAX OF 1/10 OF 1% TO FUND CITY-OWNED RECREATIONAL AND CULTURAL FACILITIES, THE ONGOING OPERATING EXPENSES OF CITY-OWNED RECREATIONAL FACILITIES, AND THE ONGOING OPERATING EXPENSES OF PRIVATE, NON-PROFIT CULTURAL ORGANIZATIONS IN OREM; AND (2) APPROVING THE BALLOT TITLE AND PROPOSITION

WHEREAS, Utah Code (Section 59-12-1401, *et. seq.*) authorizes a city to submit an opinion question to its voters as to whether or not the city should enact a local sales and use tax of 1/10 of 1% to fund recreational facilities and cultural organizations in the city (referred to as “Cultural Arts and Recreation Enrichment or CARE Tax”); and

WHEREAS, a city may not enact a Cultural Arts and Recreation Tax if the county in which the city is located has either enacted a county-wide Cultural Arts and Recreation Tax or has declared its intent to submit an opinion question to county voters as to whether the county should enact a county-wide Cultural Arts and Recreation Tax; and

WHEREAS, Utah County has not enacted a county-wide Cultural Arts and Recreation tax; and

WHEREAS, the City of Orem submitted to Utah County a notice of its intent to submit the CARE Tax opinion question to Orem voters; and

WHEREAS, the Utah County Board of County Commissioners, in a Resolution dated May 24, 2023 (Utah County Resolution No. 2023-539), indicated that it did not intend to enact a county-wide Cultural Arts and Recreation Tax; and

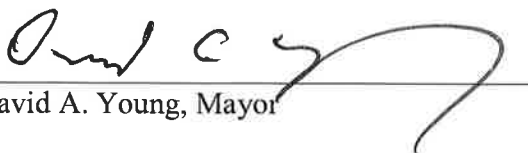
WHEREAS, a copy of Utah County’s Resolution is attached hereto as Exhibit “A” and incorporated herein by reference; and

WHEREAS the Orem City Council desires to proceed with the CARE Tax renewal election.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF OREM, UTAH as follows:

1. The Orem City Council hereby agrees to submit an opinion question to Orem residents as to whether or not the City of Orem should enact a local sales and use tax of 1/10 of 1% (referred to as a “Cultural Arts and Recreation Enrichment or CARE Tax”) on transactions located within the City of Orem to fund city-owned recreational and cultural facilities, the ongoing operating expenses of city-owned recreational facilities, and the ongoing operating expense of private non-profit cultural arts programs in the City of Orem. The opinion question shall be placed on the ballot for the City of Orem’s November 21, 2023, Municipal General Election. The Orem Council specifically determines that it will not use the CARE Tax revenues to fund zoological facilities, botanical organizations, or zoological organizations.
2. The Orem City Council hereby approves the ballot title and proposition to be used for the CARE Tax election, which shall be in substantially the same form and language as set forth on Exhibit “B”. Exhibit “B” is attached hereto and incorporated herein by reference.
3. The City Council expresses its intent that CARE funding will be allocated approximately 50% to recreation and 50% to cultural arts over the ten year life of the CARE program.
4. The City Council expresses its intent to maintain a citizens’ CARE Tax Advisory Commission to make recommendations to the City Council regarding how CARE funding should be allocated. The CARE Tax Advisory Commission will actively seek input from recreational organizations, cultural arts organizations and citizens, and will consider priorities outlined in the Strategic Plans of the Recreation Advisory Commission and the Orem Arts Council, before making its recommendations to the City Council.
5. The Mayor and City staff are hereby authorized to take all steps and to sign any documents necessary to place the CARE Tax opinion question on the November 21, 2023, Municipal General Election ballot.
6. All acts, orders, resolutions and ordinances, and parts thereof, in conflict with this Resolution are hereby rescinded.
7. This Resolution shall become effective immediately upon adoption.

PASSED and APPROVED this 1st day of August, 2023.


David A. Young, Mayor

ATTEST:


Teresa McKittrick, City Recorder



COUNCILMEMBER	AYE	NAY	ABSTAIN
Mayor David A. Young	☒	☐	☐
Jeff Lambson	☒	☐	☐
Debby Lauret	☒	☐	☐
Tom Macdonald	☒	☐	☐
LaNae Millett	☒	☐	☐
Terry Peterson	☒	☐	☐
David Spencer	☒	☐	☐

Exhibit A

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Resolution No. 2023 - 539

RESOLUTION DECLARING UTAH COUNTY'S INTENT TO NOT IMPOSE A TAX UNDER PART 7, COUNTY OPTION FUNDING FOR BOTANICAL, CULTURAL, RECREATIONAL AND ZOOLOGICAL ORGANIZATIONS OR FACILITIES

WHEREAS, on the 15th day of May 2023, Utah County received notice from Teresa McKitrick, Orem City Recorder, of Orem City declaring Orem City's intent to submit an opinion question to Orem City residents regarding the imposition of a city-wide tax to fund cultural, recreational, and zoological facilities, and botanical, cultural, and zoological organizations ("RAP tax") in Orem City; and

WHEREAS, Utah Code Section 59, Chapter 12, Part 14 requires that before a city submits an opinion question to its voters regarding the imposition of a RAP tax, that it must first submit to the county legislative body a written notice of its intent to submit the question to the city's voters ("Notice"); and

WHEREAS, Utah Code Section 59, Chapter 12, Part 14 requires the county legislative body, in response to a city's Notice, to provide the city legislative body within sixty (60) days of its receipt of the city's Notice, either a resolution indicating the county is not seeking to impose a RAP tax, or a written notice that the county will submit an opinion question to the residents of the county regarding the imposition of a RAP tax; and

WHEREAS, the Board of County Commissioners of Utah County, Utah, has determined that it is not in the best interest of Utah County at this time to submit an opinion question to the County's voters regarding the imposition of a County-wide RAP tax; and

NOW, THEREFORE, be it resolved by the Board of County Commissioners of Utah County, Utah, as the legislative body of Utah County, that:

Utah County, in accordance with Utah Code Section 59, Chapter 12, Part 14 is not seeking to impose a tax under Utah Code Section 59, Chapter 12, Part 7 entitled County Option Funding for Botanical, Cultural, Recreational, and Zoological Organizations or Facilities,

APPROVED AND ADOPTED this 24th day of May, 2023.

BOARD OF COUNTY COMMISSIONERS,
UTAH COUNTY, UTAH

DocuSigned by:

AMELIA POWERS GARDNER, Chair

Exhibit A
Page 2 of 2

ATTEST:

AARON R. DAVIDSON

Utah County Clerk

By: *Alice Black*
DocuSigned by:
2937075D81C74DB
Deputy Clerk

APPROVED AS TO FORM AND LEGALITY:

JEFFREY S. GRAY

Utah County Attorney

By: *Paul Jones*
DocuSigned by:
023A5558827040E
Deputy County Attorney

BOARD OF COUNTY COMMISSIONERS,
UTAH COUNTY, UTAH

AMELIA POWERS GARDNER, CHAIR

BRANDON GORDON, COMMISSIONER

THOMAS V. SAKIEVICH, COMMISSIONER

	VOTE	
	YEA	NAY
	<u>X</u>	<u> </u>
	<u>X</u>	<u> </u>
	<u>X</u>	<u> </u>

Exhibit "B"

Official Sample Ballot for the City of Orem, Utah County, Utah
Municipal General Election
November 7, 2023
/s/ Teresa McKitrick
City Recorder

TITLE

Proposal to Renew Orem's Cultural Arts and Recreation Enrichment (CARE) Tax for Ten Additional Years

PROPOSITION

Shall the City of Orem, Utah, be authorized to impose a 0.1% sales and use tax for:

- City-owned recreational and cultural facilities; and
- Ongoing operating expenses of city-owned recreational facilities; and
- Ongoing operating expenses of private non-profit cultural organizations?

The proposed CARE Tax would be collected at the rate of 1 cent for every \$10 spent in Orem and may be used for purposes such as:

Parks	Live Theater
Playing Fields	Symphonies
Trails	Operas
Bike Paths	Ballet/Dance Companies
Splash Pads	Choral Groups