

**Mayor**  
MICHAEL KOURIANOS  
**City Attorney**  
ERIC JOHNSON  
**City Recorder**  
JACI ADAMS  
**City Treasurer**  
VACANT  
**Finance Director**  
LISA RICHENS



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## PRICE CITY COUNCIL

**City Council**  
JOE CHRISTMAN  
AMY KNOTT-JESPERSEN  
LAYNE MILLER  
TANNER RICHARDSON  
TERRY WILLIS

### PUBLIC NOTICE OF MEETING

Public notice is hereby given that the City Council of Price City, Utah, will hold a Special Meeting in the Council Chambers, 185 East Main, Price, Utah, at 02:00 PM on 11/18/2024. The Mayor reserves the right to modify the sequence of agenda items in order to facilitate special needs.

#### 1. GENERAL BUSINESS/DISCUSSION

- a. ORDINANCE NO. 2024-007. Consideration and possible approval of An Ordinance Enacting the Re-authorization of a City Option Botanical, Cultural, Recreational, and Zoological Tax ("ZAP") by the Governing Body of Price City, Carbon County, Utah ("City") Approving the Limited Sales and Tax or Zap Tax in the Amount of One-Tenth of One Percent (0.01%) on all Applicable Transactions Within the City; Providing for the Uses of Said Tax, Period of Time for Which the Tax Will be Imposed; and Related Matters.
- b. RESOLUTION NO. 2024-023. Consideration and possible approval of A Resolution that the City Council of Price City, Carbon County, Utah Sit as a Board of Canvassers for the Purpose of Canvassing the Returns of the Opinion Question Held in the City on November 5th, 2024 Related to the Re-authorization of a Botanical, Cultural, Recreational and Zoological Sales and Use Tax ("ZAP"), and Related Matters.

Note: In compliance with the Americans with Disabilities Act, individuals needing special accommodations during this meeting should contact the City Records Office at 185 E. Main Price, Utah, telephone 435-636-3183 at least 24 hours prior to the meeting.

ORDINANCE NO. \_\_\_\_\_

AN ORDINANCE ENACTING THE REAUTHORIZATION OF A CITY OPTION BOTANICAL, CULTURAL, RECREATIONAL AND ZOOLOGICAL TAX (“ZAP” BY THE GOVERNING BODY OF PRICE CITY, CARBON COUNTY, UTAH (“CITY”)’ APPROVING THE LIMITED SALES AND TAX OR ZAP TAX IN THE AMOUNT OF ONE-TENTH OF ONE PERCENT (0.10%) ON ALL APPLICABLE TRANSACTIONS WITHIN THE CITY; PROVIDING FOR THE USES OF SAID TAX, PERIOD OF TIME FOR WHICH THE TAX WILL BE IMPOSED; AND RELATED MATTERS.

WHEREAS, the City provided written notice to Carbon County (the “County”) and its governing body of the intent of Price to submit an opinion question to its residents regarding the imposition of the Botanical, Cultural, Recreational and Zoological Tax (“ZAP” tax); and

WHEREAS, County authorized and adopted a resolution stating that the county legislative body was not seeking to impose a tax under §59-12 Part 7, Utah Code Annotated, 1953 as amended (U.C.A.), for purposes of a County option ZAP tax; and

WHEREAS, the City submitted an opinion question in the form of a ballot proposition to its residents at a general election held on Tuesday, November 5<sup>th</sup>, 2024; and

WHEREAS, the election was held and the ballot proposition was approved by a majority of qualified electors and the canvassing of the election results was verified and approved by the City Council of the City at its meeting held on Monday, November 18<sup>th</sup>, 2024.

NOW THEREFORE, IT IS HEREBY ORDAINED by the City Council of Price City as follows:

Section 1. IMPOSITION OF THE ZAP Tax. Pursuant to this ordinance, the City imposes a one-tenth of one percent (0.10%) limited sales and use tax on all applicable goods and services sold or distributed within the City.

Section 2. PURPOSES OF THE ZAP Tax. The sales and use tax collected hereunder shall be used for financing recreational facilities within the City and providing revenue for the ongoing operating expenses of recreational facilities within the City or within the geographical area of entities that are parties to an interlocal agreement to which the City is a party, proving for recreational facilities.

Section 3. ADMINISTRATION, COLLECTION AND ENFORCEMENT. The tax collected under this ordinance shall be in accordance with the same procedures used to administer, collect and enforce the taxes collected under §59-12 Part 1, Tax Collection; or §59-12 Part 2, Local Sales and Use Tax Act; and Chapter 1, General Taxation Policies as set forth in §59-12-1402, U.C.A.

Section 4. TERM OF ZAP Tax. The sales and use tax collected hereunder shall be in effect for a ten (10) year period from the date on which the tax becomes effective, April 1, 2025. The City has the right to reauthorize this tax for an additional ten (10) years pursuant to the requirements outlined in §59-12-14-2, U.C.A..

Section 5. FILING REQUIREMENTS. This ordinance along with certification of the election results shall be distributed to the Lieutenant Governor's office and to the Utah State Tax Commission.

Section 6. REPEALER. The provisions of other ordinances in conflict with this ordinance are hereby repealed.

Section 7. SEVERABILITY. The provisions of this ordinance and the provisions adopted or incorporated by reference are severable.

Section 8. EFFECTIVE DATE. This ordinance becomes effective on November 18<sup>th</sup>, 2024.

PASSED AND ADOPTED by the City Council of Price City, State of Utah, and approved by the Mayor on this \_\_\_\_ day of November 2024.

PRICE CITY, a Utah Municipal Corporation

By: \_\_\_\_\_  
Michael Kourianos, Mayor

ATTEST:

By: \_\_\_\_\_  
Jaci Adams, City Recorder

Price City, Carbon County, Utah  
November 18<sup>th</sup>, 2024

The City Council (the “Council”) of Price City, Carbon County, Utah (the “City”) met in a public session at the regular meeting place of the Council in Price City, Utah on Monday, November 18, 2024, at the hour of 2:00 p.m., with the following members of the Council being present:

|                      |               |
|----------------------|---------------|
| Michael Kourianos    | Mayor         |
| Layne Miller         | Councilmember |
| Amy Knott-Jespersion | Councilmember |
| Joe Christman        | Councilmember |
| Terry Willis         | Councilmember |
| Tanner Richardson    | Councilmember |

Also present:

After the meeting had been duly called to order and after other matters not pertinent to this resolution had been discussed, the City Recorder presented to the Council a Certificate of Compliance with Open Meeting Law with respect to this November \_\_\_\_, 2024, meeting, a copy of which is attached hereto as Exhibit A.

The following resolution was then introduced in writing, was fully discussed and pursuant to a motion duly made by Councilmember \_\_\_\_\_ and seconded by Councilmember \_\_\_\_\_ was adopted by the following vote:

AYE:

NAY:

A RESOLUTION THAT THE CITY COUNCIL OF PRICE CITY, CARBON COUNTY, UTAH SIT AS A BOARD OF CANVASSERS FOR THE PURPOSE OF CANVASSING THE RETURNS OF THE OPINION QUESTION HELD IN THE CITY ON NOVEMBER 5<sup>th</sup>, 2024 RELATED TO THE REAUTHORIZATION OF A BOTANICAL, CULTURAL, RECREATIONAL AND ZOOLOGICAL SALES AND USE TAX (“ZAP”), AND RELATED MATTERS.

IT IS HEREBY RESOLVED by the City Council of Price City, Carbon County, Utah, as follows:

1. The Council of the City shall sit as a Board of Canvassers for the purpose of canvassing the returns of the opinion question presented to voters in the City on November 5, 2024.

The Council thereupon made a proper canvass of the election returns of said opinion question and at its conclusion made the following official findings:

#### BALLOT PROPOSITION

Shall Price City, Utah, be reauthorized to impose a one-tenth of one percent (0.1%) sales and use tax for the purpose of funding recreational and cultural facilities in Price City?

The balloting results on the above Proposition were as follows:

|                                                                                           |           |
|-------------------------------------------------------------------------------------------|-----------|
| Total votes cast                                                                          | _____     |
| Total persons challenged                                                                  | _____     |
| Total persons challenged who voted                                                        | _____     |
| Total persons challenged who did not vote                                                 | _____     |
| Total number of mutilated ballots                                                         | _____     |
| <br>Total votes cast in favor of reauthorizing<br>the ZAP limited sales and use tax       | <br>_____ |
| <br>Total votes cast opposing the reauthorization<br>of the ZAP limited sales and use tax | <br>_____ |

Based upon the canvass of returns by the Council sitting as a Board of Canvassers, said Council hereby declares the opinion question (proposition to reauthorize the imposition of ZAP Tax) set forth above for all of the above described projects and purposes to have carried.

PASSED AND APPROVED this November 18<sup>th</sup>, 2024.

\_\_\_\_\_  
Michael Kourianos, Mayor

ATTEST:

\_\_\_\_\_  
Jaci Adams, City Recorder

(SEAL)

STATE OF UTAH                    )  
                                              :ss  
COUNTY OF CARBON            )

I, Jaci Adams, hereby certify that I am the duly qualified and acting City Recorder of Price City, Carbon County, Utah (the “City”).

I further certify that the above and foregoing constitutes a true and correct copy of the minutes of a regular meeting of the City Council of the City including a resolution adopted at said meeting held on November 18<sup>th</sup>, 2024, as said minutes and resolution are official of record in my possession.

IN WITNESS WHEREOF, I have hereunto subscribed my official signature and affixed the seal of the City this November 18<sup>th</sup>, 2024.

\_\_\_\_\_  
Jaci Adams, City Recorder

(SEAL)

(Attach copy of Official Ballot for  
Opinion Question on ZAP Tax)

ELECTION NOTICE

TO ALL QUALIFIED VOTERS OF PRICE CITY, UTAH:

Take notice that on November 5, 2024, a municipal general election (the “Election”) will be held in Price City, Utah (the “City”), at the polling places listed above. In conjunction therewith, a ballot proposition will be submitted to the qualified voters of the City as follows:

PROPOSITION NO. 1

PRICE CITY, UTAH  
ZAP TAX ELECTION  
NOVEMBER 5, 2024

/s/ Seth Marsing  
Carbon County Clerk

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Shall Price City, Utah, be reauthorized to impose a one-tenth of one percent (0.1%) sales and use tax for the purpose of funding recreational and cultural facilities in Price City?

☐ FOR REAUTHORIZING THE IMPOSITION OF A ONE-TENTH OF ONE PERCENT (0.1%) ZAP TAX

☐ AGAINST REAUTHORIZING THE IMPOSITION OF A ONE-TENTH OF ONE PERCENT (0.1%) ZAP TAX

To vote in favor of this tax, completely darken the oval in front of the words “FOR REAUTHORIZING THE IMPOSITION OF A ONE-TENTH OF ONE PERCENT (0.1%) ZAP TAX”. To vote against this tax, completely darken the oval in front of the words, “AGAINST REAUTHORIZING THE IMPOSITION OF A ONE-TENTH OF ONE PERCENT (0.1%) ZAP TAX”.

For purposes of this Election, the polling places for the Election shall be the same as the polling places for the general election held on said date and are as follows:

Voting Districts- Precincts. All, mail in or 751 E 100 N, Price, UT 84501

The polls will be open from 7:00 a.m. to 8:00 p.m.

There will be no special registration of voters for the Election; all persons registered to vote in the general election of the City shall be considered registered to vote in this Election and

the official register last made or revised shall constitute the register for this Election. The Carbon County Clerk will make available at the polling places, a registration list or copy thereof listing all registered voters entitled to use such polling place.

Voting will be allowed to take place at the times, places, and manner as provided by the Utah Election Code, Title 20A, Utah Code Annotated 1953, as amended. For information about alternate times and forms of voting (including by absentee ballot), voters may contact the office of the Carbon County Clerk at 751 E 100 N, Price, Utah 84501.

NOTICE is given that on October 10<sup>th</sup>, 2024, at 11:00 a.m., in the Carbon County Clerk's office, the County Clerk will conduct a test of the voting and/or counting devices, as applicable, to be used for the general election. Any interested person may witness the testing procedure.

NOTICE is further given that on November 18<sup>th</sup>, 2024 that being no sooner than seven (7) days nor later than fourteen (14) days after the Election, the City Council will meet at its regular meeting place at 5:00 p.m. to canvass the returns and declare the results of the Election.

GIVEN by order of the City Council of Price City, Utah, this May 29<sup>th</sup>, 2024.

(SEAL)

By: /s/ Michael Kourianos  
Mayor

ATTEST:

By: /s/ Jaci Adams  
City Recorder

To be published in the Sun Advocate on: October 16, October 23, and October 30, 2024.

STATE OF UTAH                    )  
                                              :ss  
COUNTY OF CARBON            )

I, Jaci Adams, the duly chosen, qualified and acting City Recorder of Price City, Carbon County, Utah (the “City”), do hereby certify that the foregoing Official Ballot attached hereto is a full, true and correct copy of the official ballot used at the general election held within the boundaries of the City on Tuesday, November 5, 2024.

WITNESS, my hand and the seal of the City this November 18<sup>th</sup>, 2024.

\_\_\_\_\_  
Jaci Adams, City Recorder

(SEAL)

EXHIBIT “A”

CERTIFICATE OF COMPLIANCE WITH OPEN MEETING LAW

I, Jaci Adams, the undersigned City Recorder of Price City, Carbon County, Utah (the “City”), do hereby certify, according to the records of the City in my official possession, and upon my own knowledge and belief, that in accordance with the requirements of Section 52-4-6(2), Utah Code Annotated 1953, as amended, I gave not less than twenty-four (24) hours public notice of the agenda, date, time and place of the November 18<sup>th</sup>, 2024, public meeting held by the City as follows:

By causing a Notice, in the form attached hereto as Schedule “1” to be posted at the City’s principal offices at least twenty-four (24) hours prior to the convening of the meeting, said Notice having continuously remained so posted and available for public inspection until the completion of the meeting; and

By causing a copy of such Notice, in the form attached hereto as Schedule “1” to be delivered to a newspaper of general circulation at least twenty-four (24) hours prior to the convening of the meeting.

By causing a copy of such Notice to be posted on the Utah Public Notice Website.

IN WITNESS WHEREOF, I have hereunto subscribed my official signature this \_\_\_\_\_ day of November, 2024.

\_\_\_\_\_  
Jaci Adams, City Recorder

(SEAL)

Schedule “1”  
NOTICE OF MEETING