

**CITY OF HOLLADAY
PUBLIC NOTICE OF
ORDINANCE ADOPTION**

Notice is hereby given that on the 4th day of December 2025, the Holladay City Council adopted Ordinance 2025-20.

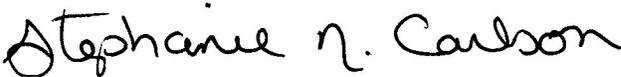
Ordinance 2025-20 amends Title 3 of the City Code relating to Revenue and Finance

The complete ordinance is available for public inspection during normal working hours from 8:00 a.m. to 5:00 p.m. Monday through Friday in the office of the City Recorder located at 4580 S 2300 E, Holladay, UT or on the city's website at https://www.holladayut.gov/departments/city_recorder/adopted_ordinances.php

CERTIFICATE OF POSTING

I, Stephanie N. Carlson, the City Recorder of the City of Holladay, certify that the above notice and Ordinance or summary was posted at City Hall, the City website www.holladayut.gov, and the Utah Public Notice website www.utah.gov/pmn.

DATE POSTED: Monday, December 8, 2025



City Recorder

TITLE 3
REVENUE AND FINANCE

- CHAPTER 3.08 SALES AND USE TAX
- CHAPTER 3.09 MUNICIPAL ENERGY SALES AND USE TAX
- CHAPTER 3.10 TRANSIENT ROOM TAX
- CHAPTER 3.12 TELECOMMUNICATIONS LICENSE TAX
- CHAPTER 3.16 COMMUNITY DEVELOPMENT FEES
- CHAPTER 3.40 DONATION, SPONSORSHIP AND NAMING OF CITY ASSETS

CHAPTER 3.08 SALES AND USE TAX

SECTION:

- 3.08.010: Title
- 3.08.020: Purpose
- 3.08.030: Effective Date
- 3.08.040: Sales And Use Tax
- 3.08.050: Reserved
- 3.08.060: Penalties
- 3.08.070: Severability

3.08.010: TITLE:

This chapter shall be known as THE CITY OF HOLLADAY SALES AND USE TAX ORDINANCE.

3.08.020: PURPOSE:

The Utah legislature has authorized municipalities to adopt an ordinance that imposes a one percent (1%) sales and use tax. It is the purpose of this chapter to conform the sales and use tax ordinance of the city to the requirements of the sales and use tax act, as amended. This ordinance shall be interpreted to provide for no lapse in the assessment and collection of the Sales and Use Tax.

3.08.040: SALES AND USE TAX:

A. There is hereby levied and there shall be collected and paid taxes as follows:

1. A tax is hereby imposed upon every retail sale of tangible personal property, services and meals made within the city at the rate of one percent (1%) of the purchase price paid or charged on such retail sale.

2. An excise tax is hereby imposed on the storage, use or other consumption in the city of tangible personal property from any retailer on or after the effective date hereof at the rate of one percent (1%) of the sales price of the property.

3. For the purpose of this chapter all retail sales shall be presumed to have been consummated at the place of business delivered by the retailer or his agent to an out of state destination or to a common carrier for delivery to an out of state destination. In the event a retailer has no permanent place of business, the place or places at which the retail sales are consummated shall be as determined under the rules and regulations prescribed by and adopted by the state tax commission. "Public utilities", as defined by Utah Code Annotated title 54, shall not be obligated to determine the place or places within any county or municipality where public utilities services are rendered, but the place of sale or the sales tax revenue arising from such service allocable to the city shall be as determined by the state tax commission pursuant to an appropriate formula and other rules and regulations to be prescribed and adopted by the state tax commission.

B. Adoption Of State Provisions: The provisions of Utah Code Annotated title 59, chapter 12, as amended, are hereby adopted as follows:

1. Except as hereinafter provided, and except insofar as they are inconsistent with the provisions of the sales and use tax act, all of the provisions of Utah Code Annotated title 59, chapter 12, as amended, and in force and effect on the effective date hereof, insofar as they relate to sales and use taxes, are hereby adopted and made a part of this chapter as though fully set forth herein.

2. Wherever, and to the extent that in Utah Code Annotated title 59, chapter 12, as amended, the state of Utah is named or referred to as the taxing agency, the name of the city, or other name pursuant to a name change, shall be substituted therefor. Nothing in subsection B of this section shall be deemed to require substitution of the name of the city for the word "state" when that word is used as part of the title of the state tax commission, or of the constitution of the state, nor shall the name of the city be substituted for that of the state in any section when the result of that substitution would require action to be taken by or against the city, rather than by or against the state tax commission in performing the functions incident to the administration or operation of this chapter.

3. If a license has been issued to a retailer under Utah Code Annotated section 59-12-106, an additional license shall not be required by reason of this chapter.

4. There shall be excluded from the purchase price paid or charged by which the tax is measured:

a. The amount of any sales or use tax imposed by the state upon a retailer or consumer; and

b. The gross receipts from the sale of or the cost of storage, use or other consumption of tangible personal property upon which a sales or use tax has become due by reason of the sale transaction to any other municipality and any county in the state, under the sales or use tax ordinance enacted by that county or municipality in accordance with the sales and use tax act.

3.08.050: RESERVED:

3.08.060: PENALTIES:

Any person violating any of the provisions of this chapter shall be deemed guilty of a misdemeanor, and upon conviction thereof, shall be punishable by a fine in an amount not less than one thousand dollars (\$1,000.00), or imprisonment for a period of not more than six (6) months, or by both such fine and imprisonment.

3.08.070: SEVERABILITY:

If any section, subsection, sentence, clause, phrase or portion of this section, including, but not limited to, any exemption, is for any reason held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this chapter. It is the intention of the city council that each separate provision of this chapter shall be deemed independent of all other provisions herein.

CHAPTER 3.09 MUNICIPAL ENERGY SALES AND USE TAX

SECTION:

3.09.010: Purpose

3.09.020: Definitions

3.09.030: Levy

3.09.040: Exemptions

3.09.050: No Effect Upon Existing Franchises; Credit For Franchise Fees

3.09.060: Tax Collection Contract With State Tax Commission

3.09.070: Incorporation Of State Statute

3.09.080: No Additional License Or Reporting

3.09.010: PURPOSE:

The City of Holladay hereby adopts the Municipal Energy Sales and Use Tax pursuant to, and in conformance with, section 10-1-301 et seq., Utah Code Annotated, 1953, as amended, "the Municipal Energy Sales and Use Tax". This ordinance shall be interpreted to provide for no lapse in the assessment and collection of the Municipal Energy Sales and Use Tax.

3.09.020: DEFINITIONS:

CONSUMER: A person who acquires taxable energy for any use that is subject to the Municipal Energy Sales and Use Tax.

CONTRACTUAL FRANCHISE FEE:

A. A fee:

1. Provided for in a franchise agreement; and
2. That is consideration for the franchise agreement; or

B. 1. A fee similar to subsection A of this definition; or

2. Any combination of subsection A of this definition or this subsection B.

DELIVERED VALUE: A. The fair market value of the taxable energy delivered for sale or use in the Municipality and includes:

1. The value of the energy itself; and
2. Any transportation, freight, customer demand charges, services charges, or other costs typically incurred in providing taxable energy in usable form to each class of customer in the Municipality.

B. "Delivered value" does not include the amount of a tax paid under part 1 or part 2 of chapter 12, title 59 of the Utah Code.

ENERGY SUPPLIER: A person supplying taxable energy, except for persons supplying a de minimus amount of taxable energy, if such persons are excluded by rule promulgated by the State Tax Commission.

FRANCHISE AGREEMENT: A franchise or an ordinance, contract, or agreement granting a franchise.

FRANCHISE TAX:

- A. A Franchise Tax;
- B. A tax similar to a Franchise Tax; or
- C. Any combination of subsection A or B of this definition.

PERSON: Includes any individual, firm, partnership, joint venture, association, corporation, estate, trust, business trust, receiver, syndicate, this State, any county, city, municipality, district, or other local governmental entity of the State, or any group or combination acting as a unit.

SALE: Any transfer of title, exchange, or barter, conditional or otherwise, in any manner, of taxable energy for a consideration. It includes:

- A. Installment and credit sales;
- B. Any closed transaction constituting a sale;
- C. Any transaction under which right to acquire, use, or consume taxable energy is granted under a lease or contract and the transfer would be taxable if an outright sale were made.

STORAGE: Any keeping or retention of taxable energy in the city for any purpose except sale in the regular course of business.

TAXABLE ENERGY: Gas and electricity.

USE:

- A. The exercise of any right or power over taxable energy incident to the ownership or the leasing of the taxable energy.
- B. "Use" does not include the sale, display, demonstration, or trial of the taxable energy in the regular course of business and held for resale.

3.09.030: LEVY:

There is hereby levied, subject to the provisions of this chapter, a tax on every sale or use of taxable energy made within the city of Holladay equaling six percent (6%) of the delivered value of the taxable energy to the consumer. This tax shall be known as the municipal energy sales and use tax.

- A. The tax shall be calculated on the delivered value of the taxable energy to the consumer.
- B. The tax shall be in addition to any sales or use tax or taxable energy imposed by the city of Holladay authorized by title 59, chapter 12, part 2 of the Utah code, the local sales and use tax act.

3.09.040: EXEMPTIONS:

- A. No exemptions are granted from the municipal energy sales and use tax except as expressly provided in section 10-1-305(2)(b) of the Utah code; notwithstanding an exemption granted by section 59-12-104 of the Utah code.

B. The following are exempt from the municipal energy sales and use tax, pursuant to section 10-1-305(2)(b) of the Utah code:

1. Sales and use of aviation fuel, motor fuel, and special fuels subject to taxation under title 59, chapter 13 of the Utah code;
2. Sales and use of taxable energy that is exempt from taxation under federal law, the United States constitution, or the Utah constitution;
3. Sales and use of taxable energy purchased or stored for resale;
4. Sales or use of taxable energy to a person, if the primary use of the taxable energy is for use in compounding or producing taxable energy or a fuel subject to taxation under title 59, chapter 13 of the Utah code;
5. Taxable energy brought into the state by a nonresident for the nonresident's own personal use or enjoyment while within the state, except taxable energy purchased for use in the state by a nonresident living or working in the state at the time of purchase;
6. The sale or use of taxable energy for any purpose other than as a fuel or energy; and
7. The sale of taxable energy for use outside the boundaries of the city.

C. The sale, storage, use, or other consumption of taxable energy is exempt from the municipal energy sales and use tax levied by this chapter, provided:

1. The delivered value of the taxable energy has been subject to a municipal energy sales or use tax levied by another municipality within the state authorized by title 59, chapter 12, part 3 of the Utah code; and
2. The city is paid the difference between the tax paid to the other municipality and the tax that would otherwise be due under this chapter, if the tax due under this chapter exceeds the tax paid to the other municipality.

3.09.050: NO EFFECT UPON EXISTING FRANCHISES; CREDIT FOR FRANCHISE FEES:

A. This chapter shall not alter any existing franchise agreements between the city and energy suppliers.

B. There is a credit against the tax due from any consumer in the amount of a contractual franchise fee paid if:

1. The contractual franchise fee is passed through by the energy supplier to a consumer as a separately itemized charge; and
2. The energy supplier has accepted the franchise.

3.09.060: TAX COLLECTION CONTRACT WITH STATE TAX COMMISSION:

A. On or before the effective date of this chapter, the city shall contract with the state tax commission to perform all functions incident to the administration and collection of the municipal energy sales and use tax, in accordance with this chapter. This contract may be a supplement to the existing contract with the commission to administer and collect the local sales and use tax, as provided in section 3.09.050 of this chapter. The mayor, with the approval of the city manager and city attorney, is hereby authorized to enter supplementary agreements with the state tax commission that may be necessary to the continued administration and operation of the municipal energy sales and use tax ordinance enacted by this chapter.

B. An energy supplier shall pay the municipal energy sales and use tax revenues collected from consumers directly to the city monthly if:

1. The city is the energy supplier; or

2. a. The energy supplier estimates that the municipal energy sales and use tax collected annually from its Utah consumers equals one million dollars (\$1,000,000.00) or more, and

b. The energy supplier collects the municipal energy sales and use tax.

C. An energy supplier paying the municipal energy sales and use tax directly to the city may deduct any contractual franchise fees collected by the energy supplier qualifying as a credit and remit the net tax less any amount the energy supplier retains as authorized by section 10-1-307(4) of the Utah code.

3.09.070: INCORPORATION OF STATE STATUTE:

A. 1. Except as herein provided, and except insofar as they are inconsistent with the provisions of title 10, chapter 1, part 3, municipal energy sales and use tax act, as well as this chapter, all of the provisions of part 1, chapter 12, title 59 of the Utah code, and in force and effect on the effective date of this chapter, insofar as they relate to sales and use taxes, are hereby adopted and made a part of this chapter as if fully set forth herein.

2. Whenever, and to the extent that in part 1, chapter 12, title 59 of the Utah code, the state of Utah is named or referred to as the "taxing agency", the name of the city shall be substituted, insofar as is necessary for the purposes of that part, as well as part 3, chapter 1, title 10 of the Utah code. Nothing in this subsection A2 shall be deemed to require substitution of the name of the city for the word "state" when that word is used as part of the title of the state tax commission, or of the constitution of Utah, nor shall the name of the city be substituted for that of the state in any section when the result of such a substitution would require action to be taken by or against the city or any agency thereof, rather than by or against the state tax commission in performing the functions incident to the administration or operation of this chapter.

3. Any amendments made to part 1, chapter 12, title 59 of the Utah code, which would be applicable to the city for the purposes of carrying out this chapter are hereby

incorporated herein by reference and shall be effective upon the date that they are effective as a Utah statute.

3.09.080: NO ADDITIONAL LICENSE OR REPORTING:

No additional license to collect or report the municipal energy sales and use tax levied by this chapter is required, provided the energy supplier collecting the tax has a license issued under section 59-12-106 of the Utah code.

CHAPTER 3.10 TRANSIENT ROOM TAX

SECTION:

3.10.010: Title

3.10.020: Purpose

3.10.030: Effective Date

3.10.040: Definitions

3.10.050: Transient Room Tax

3.10.060: Revenue Use

3.10.070: Severability

3.10.010: TITLE:

This chapter shall be known as THE TRANSIENT ROOM TAX ORDINANCE OF THE CITY OF HOLLADAY.

3.10.020: PURPOSE:

The Utah legislature has authorized municipalities to adopt an ordinance that imposes a one percent (1%) transient room tax. It is the purpose of this chapter to conform the transient room tax ordinance of the city to the requirements of the transient room tax act, as amended. This ordinance shall be interpreted to provide for no lapse in the assessment and collection of the Transient Room Tax.

3.10.040: DEFINITIONS:

PUBLIC ACCOMMODATION: A place providing temporary sleeping accommodations to the public and includes a motel; hotel; motor court; inn; bed and breakfast establishment; condominium; and resort home.

RENTS: Includes rents; and timeshare fees or dues.

TRANSIENT: A person who occupies a public accommodation for thirty (30) consecutive days or less.

3.10.050: TRANSIENT ROOM TAX:

A. Imposed: There is hereby levied and imposed, and there shall be collected and paid, a transient room tax on the rents charged to transients occupying public accommodations within the city's corporate limits in an amount that is equal to one percent (1%) of the rents charged.

B. State Provisions Adopted: The provisions of Utah Code Annotated title 59, chapter 12, as amended, are hereby adopted as follows:

1. Except as hereinafter provided, and except insofar as they are inconsistent with the provisions of the transient room tax act, all of the provisions of Utah Code Annotated title 59, chapter 12, as amended, and in force and effect on the effective date hereof, insofar as they relate to sales and use taxes, are hereby adopted and made a part of this chapter as though fully set forth herein.

2. Wherever, and to the extent that in Utah Code Annotated title 59, chapter 12, as amended, the state of Utah is named or referred to as the taxing agency, the name of the city, or other name pursuant to a name change, shall be substituted therefor. Nothing in subsection B of this section shall be deemed to require substitution of the name of the city be substituted for that of the state in any section when the result of that substitution would require action to be taken by or against the city rather than by or against the state tax commission in performing the functions incident to the administration or operation of this chapter.

3. If a license has been issued to a person or entity (a "transient facility") offering public accommodations for rent to transients under Utah Code Annotated section 59-12-106, an additional license shall not be required by reason of this chapter.

4. There shall be excluded from the rents charged (by which the transient room tax is measured) the amount of any sales or similar transient room tax imposed by the state or Salt Lake County upon the transient facility or the transient in connection with such rental transaction.

C. Collection: Pursuant to Utah Code Annotated section 59-12-354, the city is empowered to either directly collect the tax imposed hereunder or to contract with the state tax commission to collect such tax. Notwithstanding subsection B of this section, or any other provision of this chapter to the contrary, however, the city reserves the right, exercisable at its option, to itself collect the tax imposed hereunder if at any time

(including, without limitation, during or for the time period of January 1, 2000 through March 31, 2000) the state tax commission fails or refuses to collect any such tax arising at any time from or after one second after twelve o'clock (12:00:01) A.M. on January 1, 2000. In availing itself of such right to directly collect such tax, the city shall comply with Utah Code Annotated section 59-12-354, and any and all other applicable legal requirements. To the extent, if any, that the city elects to directly collect such tax, the city shall be entitled to impose penalties and interest for nonpayment or underpayment of such tax in amounts equal to the penalties and interest rates authorized for the state tax commission under Utah Code Annotated sections 59-1-401 and 59-1-402.

3.10.060: REVENUE USE:

All revenues generated by the transient room tax and penalties, if any, hereunder may be used by the city for general fund purposes.

3.10.070: SEVERABILITY:

It is the intention of the city council that each separate provision of this chapter shall be deemed independent of all other provisions herein. Accordingly, if any section, subsection, sentence, clause, phrase or portion of this chapter, including, but not limited to, any exemption, is for any reason held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this chapter

CHAPTER 3.12 TELECOMMUNICATIONS LICENSE TAX

SECTION:

3.12.010: Definitions

3.12.020: Levy Of Tax

3.12.030: Rate

3.12.040: Interlocal Agreement For Collection Of The Tax

3.12.050: Procedure For Erroneous Collections

3.12.060: Repeal Of Inconsistent Taxes And Fees

3.12.010: DEFINITIONS:

As used in this chapter;

COMMISSION: Means the State Tax Commission.

CUSTOMER:

A. For purposes of this chapter, "customer" means:

1. The person who is obligated under a contract with a telecommunications provider to pay for telecommunications service received under the contract; or

2. If the end user is not the person described in subsection A1 of this definition, the end user of telecommunications service.

B. "Customer" does not include a reseller;

1. Of telecommunications service; or

2. For mobile telecommunications services, of a serving carrier under an agreement to serve the customer outside the telecommunications provider's licensed service area.

END USER:

A. Means the person who uses a telecommunications service.

B. For purposes of telecommunications service provided to a person who is not an individual, "end user" means the individual who uses the telecommunications service on behalf of the person who is provided the telecommunications service.

GROSS RECEIPTS ATTRIBUTED TO THE MUNICIPALITY: Means those gross receipts from a transaction for telecommunications services that is located within the Municipality for the purposes of Sales and Use Taxes under Utah Code title 59, chapter 12, Sales and Use Tax Act and determined in accordance with Utah Code section 59-12-215.

GROSS RECEIPTS FROM TELECOMMUNICATIONS SERVICE:

A. Means the revenue that a telecommunications provider receives for telecommunications service rendered except for amounts collected or paid as:

1. A tax, fee or charge;

a. Imposed by a governmental entity;

b. Separately identified as a tax, fee, or charge in the transaction with the customer for the telecommunications service; and

c. Imposed only on a telecommunications provider;

2. Sales and Use Taxes collected by the telecommunications provider from a customer under title 59, chapter 12, Sales and Use Tax Act; or

3. Interest, a fee, or a charge that is charged by a telecommunications provider on a customer for failure to pay for telecommunications service when payment is due.

MOBILE TELECOMMUNICATIONS SERVICE: Is as defined in the Mobile Telecommunications Sourcing Act, 4 USC section 124.

MUNICIPALITY: Means City of Holladay.

PLACE OF PRIMARY USE:

A. For telecommunications service other than mobile telecommunications service, means the street address representative of where the customer's use of the telecommunications service primarily occurs, which shall be:

1. The residential street address of the customer; or
2. The primary business street address of the customer; or
3. For mobile telecommunications service, is as defined in the Mobile Telecommunications Sourcing Act, 4 USC section 124.

SERVICE ADDRESS:

A. Notwithstanding where a call is billed or paid, "service address" means:

1. If the location described in this subsection is known, the location of the telecommunications equipment;
 - a. To which a call is charged; and
 - b. From which the call originates or terminates;
2. If the location described in subsection A1 of this definition is not known but the location described in this subsection A2 is known, the location of the origination point of the signal of the telecommunications service first identified by:

- a. The telecommunications system of the telecommunications provider; or
 - b. If the system used to transport the signal is not a system of the telecommunications provider, information received by the telecommunications provider from its service provider; or
3. If the locations described in subsection A1 or A2 of this definition are not known, the locations of a customer's place of primary use.

TELECOMMUNICATIONS PROVIDER:

A. Subject to subsections B and C of this definition, "telecommunications provider" means a person that:

1. Owns, controls, operates, or manages a telecommunications service; or
2. Engages in an activity described in subsection A1 of this definition for the shared use with or resale to any person of the telecommunications service.

B. A person described in subsection A1 of this definition is a telecommunications provider whether or not the Public Service Commission of Utah regulates:

1. That person; or
2. The telecommunication service that the person owns, controls, operates, or manages.

C. "Telecommunications provider" does not include an aggregator as defined in Utah Code section 54-8b-2.

TELECOMMUNICATIONS SERVICE: Means:

A. Telephone services, as defined in Utah Code section 59-12-102, other than mobile telecommunications services, that originates and terminates within the boundaries of this State; and

B. Mobile telecommunications service, as defined in Utah Code section 59-12-102:

1. That originates and terminates within the boundaries of one state; and
2. Only to the extent permitted by the Mobile Telecommunications Sourcing Act, 4 USC section 116 et seq.

3.12.020: LEVY OF TAX:

There is hereby levied a Municipal Telecommunications License Tax on the gross receipts from telecommunications service attributed to this Municipality.

3.12.030: RATE:

The rate of the tax levy shall be 3.5 percent of the telecommunication provider's gross receipts from telecommunications service that are attributed to the Municipality pursuant to the provisions of section 10-1-407 Utah Code Annotated.

3.12.040: INTERLOCAL AGREEMENT FOR COLLECTION OF THE TAX:

On or before the effective date of this chapter, the Municipality shall enter into the uniform interlocal agreement with the commission as described in Utah Code section 10-1-405 for the collection, enforcement, and administration of this Municipality Telecommunications License Tax.

3.12.050: PROCEDURE FOR ERRONEOUS COLLECTIONS:

A. A customer may not bring a cause of action against a telecommunications provider on the basis that the telecommunications provider erroneously recovered from the customer Municipal Telecommunications License Taxes authorized by this part. Unless the customer meets the same requirements that a purchaser is required to meet to bring a cause of action against a seller for a refund or credit as provided in Utah Code Ann. § 59-12-110.1(3).

3.12.060: REPEAL OF INCONSISTENT TAXES AND FEES:

Any tax or fee previously enacted by this Municipality under authority of Utah Code 10-1-203 or Utah Code title 11, chapter 26, Local Taxation of Utilities Limitation is hereby repealed.

CHAPTER 3.16 COMMUNITY DEVELOPMENT FEES

SECTION:

3.16.010: Community Development Department Fees

3.16.020: Waiver, Modification And Refund Of Fees

3.16.010: COMMUNITY DEVELOPMENT DEPARTMENT FEES:

All fees charged by the Community Development Department of the City shall be as set forth in the City Consolidated Fee Schedule, as amended

3.16.020: WAIVER, MODIFICATION AND REFUND OF FEES:

A. Waiver, Modification Or Refund: The city council may, on its own motion or otherwise, waive, modify or refund any fee imposed by this chapter as provided herein. Otherwise, all requests for waiver, modification or refund of any fee imposed by this chapter shall be submitted in writing to the city manager.,

B. Standard For Waiver, Modification Or Refund Of Fees Imposed By This Chapter: The city manager may waive, modify or refund any fee imposed by this chapter upon a determination, in his sole and absolute discretion, that:

1. The applicant is engaged in business for solely religious, charitable or other types of strictly nonprofit purposes which are tax exempt in such activities under the laws of the United States or the state;

2. The applicant is engaged in the business specifically exempted from municipal taxation and fees by the laws of the United States or the state; or

3. There is a prevailing public interest in waiving, modifying or refunding the fees.

CHAPTER 3.40 DONATIONS, SPONSORSHIP AND NAMING OF CITY ASSETS

SECTION:

3.40.010: Purpose

3.40.020: Scope

3.40.030: Naming Categories

3.40.040: Naming Standards

3.40.050: Changing An Existing Asset Name

3.40.060: Asset Name Removal

3.40.070: Rules And Procedures

3.40.010: PURPOSE:

A. The purpose of this chapter is to establish policy and guidelines for the City's acceptance of donations, sponsorship offers and naming (including renaming) any city owned property, referred to in this chapter as a "city asset", including, by way of example, but not limited to, parks and park lands; landscape elements such as trees, plants, plazas, and gardens; site furnishings such as benches, playgrounds, and donated art; open spaces; facilities; walkways, and gathering spots; recreation elements such as sports fields; memorials, statues, and busts; and municipal buildings, properties, sites, and structures.

B. This chapter is designed to promote the city and enhance public awareness of particular city assets.

C. The naming of city assets shall be consistent with adopted city policy and, more particularly, the provisions of this chapter.

D. The policy set forth in this chapter is to establish a systematic and consistent basis for recognizing contributions and support to the city from citizens, volunteers, organizations, financial donors, community leaders, officials, and others.

E. The final decision to permit the naming of any City asset will rest with the City Council.

3.40.015: IN KIND DONATIONS:

For the purpose of this Chapter, in kind donations of goods or services shall be considered in the same manner as cash donations. The City, in its discretion, shall be responsible for the determination of the monetary value of in kind donations.

3.40.020: SCOPE:

A. Asset Naming Parameters:

1. City assets shall be classified as either major or minor assets. Naming of major assets will require council approval.

2. A city asset will be considered major if the value exceeds three hundred thousand dollars (\$300,000).

3. There are four different types of sponsorships contemplated:

a. Amenity Donation Program: A sponsorship of a donated amenity or a monetary donation to purchase an amenity. In recognition of donations that exceed \$5000, the City may acknowledge the donation with a plaque in a central location.

b. Tree Sponsorship Program: A sponsorship of a donated tree or monetary donation to purchase a tree. In recognition of donations that exceed \$5000, the City may acknowledge the donation with a plaque in a central location.

c. Site specific Event Sponsorships: A business, local merchant or local branch of a corporation sponsors a time limited event or program at a City facility. The sponsorship will be a percentage of the estimated costs and vary by event. This type of sponsorship includes marketing materials and advertising signage at the event and will remain for the duration of the event.

d. Fixed Term Sponsorship/Naming Right: A sponsorship agreement (for a significant contribution) that includes the naming display in recognition of the corporate sponsor of the item, facility or portion of the facility for a predetermined length of time. Examples: Scoreboards, new building, athletic fields, etc.

e. In addition to value, an asset shall be considered to be major if one or more of the following apply:

- (1) It provides material economic value to the city;
- (2) It is iconic to the city;
- (3) It does not currently exist as an asset class within the inventory;
- (4) It is a structure or facility, including a portion of structure or facility;
- (5) It is land regardless of acreage;

(6) It is identified as important to one or more members of the city council after the council receives notice from the city manager as provided in subsection B2 of this section.

f. An asset shall be considered to be a minor asset if one or more of the following apply:

(1) The asset is a park bench, tree/plant, bike rack, or similar object installed in a public space.

(2) The asset is not a major asset as described in subsection B1a of this section.

4. The city manager shall give a minimum of fifteen (15) business days' notice to the city council of each naming request prior to initiating a naming process. The city council shall notify the city manager at the conclusion of the fifteen (15) business days if the city council wishes to use a legislative process for naming an asset. If the city council does not respond to duly given notice, the naming may proceed as provided in this chapter for a minor asset. Unless otherwise specified by the city council, no action shall be taken on a naming request until after the notice period has expired.

3.40.030: NAMING CATEGORIES:

The following asset naming categories are created:

A. Category 1 - sponsorships: Following a request for qualifications or a request for proposals, the city may enter into an agreement with an individual or an organization whereby the naming of a city asset may be selected by such individual or organization, pursuant to the requirements of this chapter, in exchange for a cash or other contribution to the city.

B. Category 2 - city recognitions: The city may elect to name a city asset to formally recognize significant contributions and support to the city by:

1. An individual or organization; or
2. A group of similarly situated individuals.

C. Category 3 - tributes and memorials: As provided in this chapter, an individual may petition the city to name a city asset, such as a room, tree, flagpole, or park bench, as a tribute or memorial to an individual, group, event, or other thing.

D. Category 4 - discretionary: If a petition does not apply to an asset naming category, it shall be left to the discretion of the city to name the asset.

3.40.040: NAMING STANDARDS:

A. Applicability: The provisions set forth in this section apply to the naming of any city asset, including, but not limited to:

1. Opening of a new or refurbished city asset;
2. Honoring an individual, group, or organization;
3. Recognizing a gift, donation, sponsorship, or significant contribution to the city or the general public; and

4. Improvements to an existing city asset.

B. General Provisions: The following provisions shall apply to selection of any name associated with a sponsorship, city recognition, or a tribute or memorial:

1. Consent: When a city asset is proposed to be named for an individual, before consideration of the proposal consent shall be obtained from such individual or, if such individual is deceased, the individual's next of kin.

2. Prohibited Names: Unless otherwise determined by the city in its sole discretion, no name shall be chosen that:

- a. Causes confusion due to duplication of or similarity to an existing named facility;
- b. Promotes tobacco, alcohol, obscenity or a sexually oriented business;
- c. May have an inappropriate acronym, short form, or modification.
- d. Is discriminatory, derogatory, or otherwise creates controversy.
- e. Recognizes a single individual for a contribution similar or identical to a contribution made by others within a particularly group.

3. Personal And Organization Names: The name of an individual or an organization, shall be considered only when such individual or organization has made significant contribution to the city by:

- a. Enhancing the quality of life and well being of the city;
- b. Contributing to the historical, cultural, or societal preservation of the community;
- c. Contributing a significant portion of project costs used for acquisition, development, improvement, or conveyance of land or a building; or
- d. Achieving personal or organizational excellence that represents the City of Holladay in a positive manner.

e. Public Gifts: When selecting a name connected with a sponsorship, the following additional factors shall be considered:

f. The dollar value of the contribution compared to the construction and ongoing operating and maintenance costs of the city asset to be named;

g. Any financial sponsorship categories as may be established by the city to recognize different contribution amounts;

h. The cost of establishing the naming; and

i. In the case of a donated asset, projected ongoing operating and maintenance costs.

4. Asset Name Rejection: The City, in its sole discretion, may reject any proposed asset donation or proposed name for a new or existing City asset.

C. Tributes And Memorials: The following provisions shall apply to the selection

1. Quality: An asset donated to the city shall conform to applicable city standards including, but not limited to, design, durability, and location. The city, in its sole discretion, may reject an offer to donate an asset that does not meet city standards.

2. Maintenance: An asset donated to the city that is unique and not within any asset class ordinarily purchased and maintained by the city shall be maintained by the donor unless otherwise provided in an asset naming agreement.

3. Ownership: Unless otherwise agreed to in advance and in writing, all donated property of whatever kind becomes and remains City property. The City assumes no liability for the loss, damage and/or replacement of City assets.

3.40.050: CHANGING AN EXISTING ASSET NAME:

A. Criteria: The name of a city asset with an existing name shall be changed only after consideration of the:

1. Historical significance of the name;
2. Impact on the currently named individual or organization; and
3. Cost and impact of:
 - a. Changing existing signage, if any;
 - b. Rebuilding community recognition; and
 - c. Updating records such as letterhead, databases, and promotional materials.

B. Consideration: Each petition to change an existing name shall be considered on a case by case basis pursuant to applicable provisions of this chapter.

3.40.060: ASSET NAME REMOVAL:

A. End Of Service Life: When a city asset exceeds its service life, as reasonably determined by the city, or is destroyed through no fault of the city, the asset and its associated name may be removed.

B. Extension: A named asset that has exceeded its service life may thereafter remain in service only if:

1. Such remaining in service is approved by the city pursuant to an asset naming agreement; and
2. The asset naming agreement:

- a. Specifies the length of time that the asset name may be used; and
 - b. Provides for an endowment fund or other financial resources sufficient to pay the asset's ongoing maintenance costs.
- C. Council Action: Unless otherwise provided in an asset naming agreement, the city council may review, change, or remove the name of a city asset at any time consistent with the provisions of this chapter.
- D. Expiration: Except as otherwise provided in subsection C of this section, an asset name expires and may be available for renaming upon:
1. The passage of twenty five (25) years;
 2. Unexpected natural events, such as flooding, earthquakes, or windstorms;
 3. The end of the asset's useful life or when the asset becomes beyond repair and must be replaced; or
 4. The termination date or event stated in any written agreement of the city with respect to such asset name.

3.040.070: RULES AND PROCEDURES:

The city manager may adopt rules, regulations, and procedures, including asset naming parameters, to implement the provisions of this chapter within the guidelines set out in this chapter.