



A Public Hearing for the community will be held on October 13th at 6:50 pm to 7:00 pm at the Blanding City Office for anyone that might have questions or concerns regarding the tax. Below are additional details regarding the tax and its uses.

IMPARTIAL ANALYSIS OF BLANDING CITY PROPOSAL

Proposal Overview Blanding City Proposal #1 asks voters whether Blanding City should **reauthorize its existing** local sales and use tax of one-tenth of one percent (0.1%), commonly referred to as the ZAP (Zoological, Arts, and Parks) or RAP (Recreation, Arts, and Parks) tax. This is a renewal of an existing tax first approved by Blanding voters in 2007. Under Utah State law, a tax authorized under this part is levied for a period of ten years and must be submitted to the voters to be reauthorized at the end of each ten-year period.

Purpose of the Tax By law, revenues generated by this tax **must be used exclusively to fund publicly owned or operated recreational facilities**. In Blanding City, these revenues are dedicated strictly to maintaining, operating, and developing public recreational infrastructure, such as parks, playgrounds, athletic fields, swimming pools, trail systems, or other facilities used for recreational purposes.

Fiscal Impact:

- Tax Rate: The tax rate is 0.1%, which is equivalent to one cent on every ten dollars (\$10.00) spent on qualifying retail transactions within Blanding City limits.
- Renewal Status: Because this is a reauthorization of a tax currently in effect, approving this proposal will not increase the city's current sales tax rate. It merely extends the existing tax rate.
- Duration: If approved, the tax will remain in effect for a statutory period of ten (10) years, expiring in 2036 unless reauthorized again by Blanding voters.

Effect of a "Yes" Vote A "yes" vote approves the continuation of the 0.1% sales and use tax for an additional ten years. Blanding City will continue to receive these dedicated revenues to fund and support municipal parks and recreational facilities.

Effect of a "No" Vote A "no" vote rejects the continuation of the tax. As a result, Blanding City's authority to levy this 0.1% sales and use tax will expire, the sales tax rate in Blanding will decrease by 0.1%, and the city will no longer receive this dedicated funding stream for parks and recreational facilities.



STATEMENT OF TAX INCREASE (AS DESCRIBED BY STATUTE)

Tax Rate Comparison & Financial Impact Statement

- Current Sales & Use Tax Rate Imposed for ZAP/RAP: 0.1% (1/10th of 1%).
- Proposed Sales & Use Tax Rate: 0.1% (1/10th of 1%).
- Net Tax Increase: \$0.00 (0.0%).

Under Utah Code § 59-1-1602(6)(b), a tax increase for sales and use tax occurs when a rate is newly imposed or exceeds the rate currently imposed. Because Blanding City Proposal #1 seeks to reauthorize an existing tax at its current rate, approval of this proposition does not constitute a tax rate increase above current sales tax levels. Reauthorizing the measure retains 100% of the tax revenue generated within Blanding City limits exclusively for municipal park and recreational facility maintenance and development