

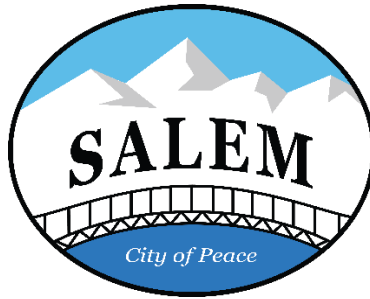
DATE: **September 30, 2026**

LOCATION: **Salem City Community Center (151 West 300 South)**

6:00 P.M. **AGENDA – SPECIAL COUNCIL MEETING – RAP TAX PROPOSITION**

1. Public Meeting to hear arguments for and against the ballot proposition

**** After the Meeting, an Open House to learn more about the RAP TAX Proposition.**



DATE: September 30, 2026

LOCATION: Salem City Community Center (151 West 300 South)

6:00 P.M. **AGENDA – SPECIAL COUNCIL MEETING – RAP TAX PROPOSITION**

In Attendance: Mayor Simons, Councilperson De Graw, Taylor, Rees, Sacco, Snyder

Staff in Attendance: City Manager Marziale, City Recorder, Jeff Nielson, Public Information Officer Jen Wright, Chief Greg Gurney

Mayor Simons welcomed attendees, introduced herself and the City Council members present, and explained that the meeting was intended to provide information about the RAP Tax and its purpose. Councilperson Sacco led the Pledge of Allegiance.

Councilperson De Graw presented the argument in favor of the RAP Tax, explaining its potential benefits to Salem City's parks, arts, and recreation programs.

Argument for the RAP Tax

Salem is a community where parks, recreation, arts, trails, events, and gathering places play an important role in bringing people together. From youth recreation and community celebrations to our parks, trails, cultural programs, and public spaces, these opportunities are enjoyed by residents of every age.

As Salem continues to grow, so does the need for amenities and planning responsibly for the future.

The proposed Recreation, Arts, and Parks (RAP) Tax provides Salem with a dedicated local funding source for these purposes. The tax is 0.1% - one penny for every \$10 spent on eligible

purchases in Salem City. It is a sales tax, not a property tax, and does not apply to everyday essentials such as unprepared groceries, prescription drugs, gasoline, and major vehicle purchases.

One of the advantages of a RAP Tax is that the cost is shared. Anyone making an eligible purchase in Salem contributes, including visitors and those who live outside the city but shop, dine, or do business here.

RAP funding could be used for eligible projects and programs including parks and trails, recreation facilities and aging infrastructure, arts and cultural programs, community events, public gathering spaces, and grants to qualifying local nonprofit organizations.

These funds would be dedicated to eligible RAP purposes in Salem. A committee, made up of local residents, would review eligible projects and make recommendations to the Salem City Council, with the City Council responsible for final funding decisions.

The majority of our surrounding communities already use RAP, PARC, or similar voter-approved taxes to help fund recreation, arts, parks and cultural opportunities. When Salem residents make eligible purchases in those communities, we help support their amenities. A Salem RAP Tax provides an opportunity for purchases made in our community to help invest in Salem.

For only one penny on every \$10 of eligible purchases, the RAP Tax provides a way to share the cost of improving and expanding the amenities and programs that contribute to the quality of life in Salem that we all love.

Submitted by Salem City, Utah

(No Opposing Argument was Submitted)

Mayor Simons then opened the meeting to public questions and comments, inviting attendees to ask the Mayor and Council for clarification or additional information about the RAP Tax.

Public Comments:

Phil Snyder – Snyder expressed support for the RAP Tax, noting that he feels the State of Utah's vision for its use is too narrow and would like to see it expanded. However, he believes the RAP Tax is a wonderful program.

Sherry Barrett – Barrett had a question about the process for organizing a committee of citizens and whether there are safeguards for the distribution of the funds and how they will be split up.

Response to Barrett's question – The City will establish a citizen RAP Tax Committee to review proposed projects, provide recommendations, and advise on fund allocation. Although the State

specifies eligible uses, there will be no predetermined percentage allocated to each area or project. Councilperson De Graw explained that the committee will represent diverse backgrounds and help guide funding decisions. Citizens may submit suggestions for projects to the Mayor, Council, or committee through an established process. The Nebo Philharmonic was cited as an example of an organization that applies for RAP Tax funding in neighboring communities to support its programs.

Question - Have funds for these types of projects come out of regular city budget before now?

Response – Mayor Simons responded that projects such as improvements to the Knoll Park stage would be primary uses of RAP Tax funds. In response to questions about the impact on the city budget, Councilperson Snyder estimated that the tax could generate approximately \$95,000 in tax revenue if approved, providing additional funding for arts and recreation projects that are not currently well funded. Snyder cited Spanish Fork's all-abilities park as an example of a project in a neighboring city supported by RAP Tax funds.

Question – Will we be able to keep this tax at the same rate?

Response – This rate has to stay the same for 10 years, and then at that time it has to be renewed.

Allan Lydel – How much will developers be participating in this tax?

Response - Development funds will go toward new parks and new facilities. The RAP Tax funds won't go for new development or new parks. It will go to maintain the arts programs and enhance existing parks. For developers to directly participate in RAP tax, they would have to be purchasing items within the city and contribute through paying the sales tax on those items.

Sam McVey – What do we see as any potential downside of this tax?

Response - The only potential downside is extra pennies out of our pockets. Our residents are paying this tax in every surrounding city already and those funds go to those other neighboring communities.

Sam McVey - At Provo Towne Center and Gallivan Center, the RAP tax was used to put in some modern art that was not popular with some of the residents. Would it be possible for funds from this tax to be used for something like this?

Response - Yes, funds could be used for something like this if the council and RAP tax committee voted for something of that nature.

Sam McVey – He had a question for Jeff Nielson on a ballpark amount that we currently receive in sales tax. He would also like to publicly state that he will be voting against this.

Response - Nielson explained that the estimated amount that the RAP tax could raise was calculated by totaling the sales tax collected from businesses in Salem and what they currently collect in sales tax and then taking the percentage from that.

Bruce Ward – He appreciates people who are willing to be on the front line. With that said, infrastructure, streets, recreation are all things that make our city the great place that it is. His opinion is that we should have put this in place a long time ago. He will 100% vote in favor of this RAP tax.

Pam Lester – Pam Lester asked how Salem will accommodate increased demand for recreation facilities as the city grows and outside businesses and sports organizations, including Accelerated teams, use its amenities. Lester also asked whether essential purchases include vehicle maintenance will be subject to RAP tax.

Response - Councilperson Sacco stated that Salem residents will remain the priority, while outside teams will also be welcome to use available ball diamonds. Mayor Simons clarified that those teams must pay a fee to rent the fields. Councilperson Sacco added that visitors contribute through sales tax on eligible purchases, potentially increasing revenue as more people visit the community. Councilperson Snyder confirmed that routine oil changes and vehicle repairs are subject to the RAP Tax.

McKell Merkley – Merkley is impressed with how funds for the RAP tax have been used in other communities and feels like it's a very thoughtful way to contribute to the town that we live in. She is very excited about it and thinks that it will be great for the Salem community.

Jordan Smith – Smith stated that he is an advocate for the RAP tax. He has worked in education for many years and feels like this will positively impact our youth and local programs. The timing of this is key because we are proposing it ahead of the growth in Salem. He looks forward to this benefitting his children as well as the children at his school.

Matt Marziale, Salem City Manager – Marziale stated that 22 years ago, he was on the staff with Spanish Fork city when they began their discussions about the RAP tax. At the time, there were questions about whether the RAP tax would be beneficial for them but years later they all feel it was a positive change for their community. Currently, there are only two cities in Utah County that don't have a RAP tax in place – Salem and Spring Lake. So all those cities that have it are benefitting from it including Salem resident dollars; however, Salem is not currently benefitting from it. Salem is the 2nd largest in usage of fields for rental for baseball/softball in the county, so we should be capturing those funds in our city.

Councilperson Snyder – Snyder asked whether the RAP tax benefits seniors?

Response – Public Relations Director Jen Wright responded that Springville used \$3500 of their RAP tax funds toward the seniors program last year. Resident Sam McVey responded that he feels that senior citizens have enough funds to pay for those programs themselves.

Amanda Longhurst- Longhurst works at a rehabilitation hospital where she works with seniors all the time. She has observed that there are a lot of seniors who can't afford day to day items including necessary medication which contributes to them being admitted for care at her facility. There ARE seniors that need and appreciate the help of programs like Salem's senior program. We are paying this tax in other places, so she is in favor of paying it here and benefitting from it.

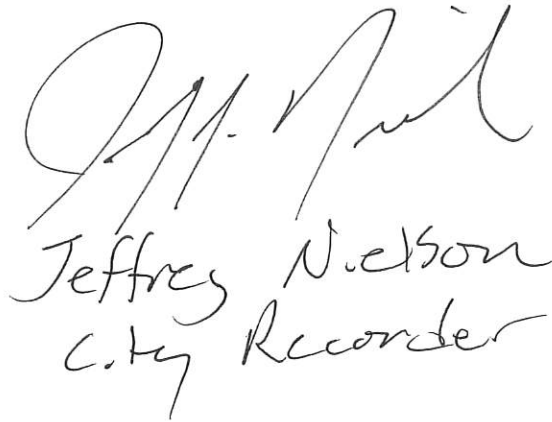
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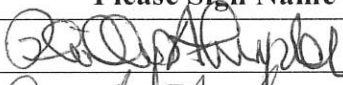
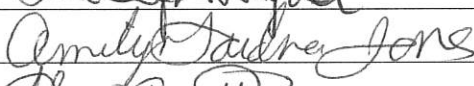
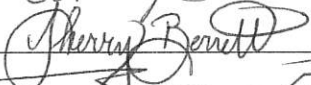
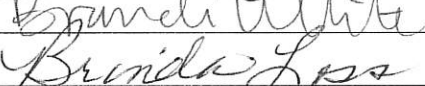
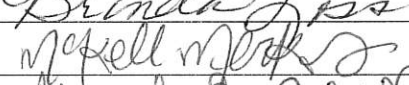
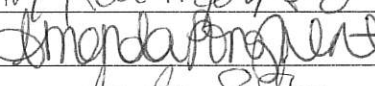
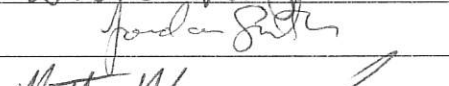
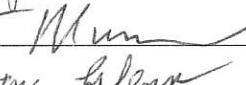
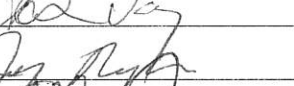
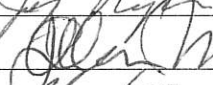
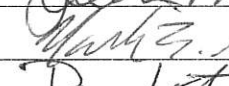
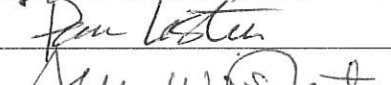
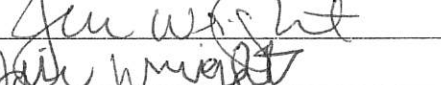
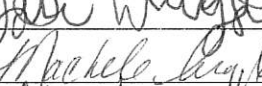
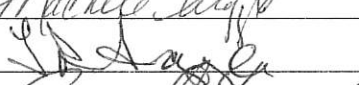
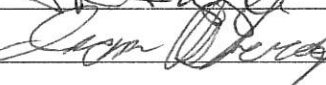
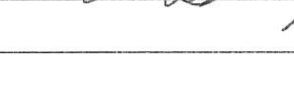
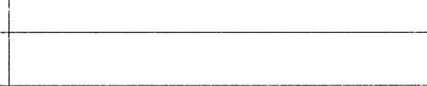
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Jeffrey Nielson
City Recorder

Salem City Attendance Record
For City Council Special Meeting held on September 30, 2026

	Please Print Name	Please Sign Name
1	Phillip A. Sordar	
2	Amilyn Gardner-Jones	
3	Sherry Bennett	
4	ZACHARY WHITE	
5	Brandi White	
6	Brinda Less	
7	McKell Merkley	
8	Amanda Longhurst	
9	Jordan Smith	
10	Matt Marziale	
11	Alan Glenn	
12	Sam McVey	
13	Jog Nybo	
14	ALAN NYBO	
15	MARK STAIRLI	
16	Tom Lester	
17	Jen Wright	
18	Zoie Wright	
19	Mackele Argyle	
20	LeeRay Argyle	
21	Ivan Ashcraft	
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