

RAP Tax Voter Information

The November 3rd election will include a ballot proposition on whether to continue the 0.1% RAP (Recreation, Arts, and Parks) sales tax approved by West Bountiful voters in 2008 for an additional ten years. **If approved, it would continue an existing tax but would not impose an additional tax.**

Frequently Asked Questions on the Tax

What will the RAP Tax proceeds be used for?

State law allows the RAP Tax to fund a broad range of parks, recreational facilities, and arts and cultural projects and activities. The goal of the City is to analyze options and provide funds to develop parks, recreational facilities, and cultural projects and organizations of benefit to West Bountiful citizens.

How was the RAP Tax authorized in 2008 used?

The current RAP Tax was used to help fund improvements at the City Park such as the new playground structure and volleyball court expansion currently being installed. In addition, funds were used for improvements at Lakeside Golf Course such as the expansion of the driving range, a parking lot rebuild, and new trees to protect Prospector Trail users. At the Birnam Woods Park, RAP Tax funded the drainage improvements north of the playground. The RAP tax also supported the Arts Council and 4th of July celebrations.

Who decides what projects to fund with the money received from the RAP Tax?

The City Council makes final decisions on how to use RAP Tax revenues. Potential projects will be considered each year as part of the City's regular budget process. Resident input and involvement is highly encouraged and welcomed.

How much funding is expected and for how long will it be available?

The currently authorized RAP Tax has produced an average of \$205,000 per year. A reauthorization of the existing RAP Tax is projected to provide an estimated \$2.3 million to the City over a ten year period. Funding comes from purchases made within the community by residents and visitors alike.

What happens if voters do not reauthorize the current RAP Tax?

If the RAP Tax is not reauthorized, the tax will expire in March of 2017, and up to \$2.3 million will not be available for funding community projects and activities. These projects and activities would then be delayed, downsized, or cancelled all together. Funding for parks and recreation projects would have to come from property and general sales taxes that are currently allocated for areas such as streets and public safety.

(The arguments for or against a ballot proposition are the opinions of the authors.)

Arguments For the TaxThe RAP tax provides funding to develop facilities for the benefit of all West Bountiful residents, such as parks, trails, sports facilities, and recreational and cultural programs.

- These projects enhance the quality of life in West Bountiful.
- A reauthorized RAP Tax will be used 100% for projects that will provide a benefit to West Bountiful City, its residents and visitors to the City.
- The RAP Tax is a fair way of collecting needed revenues and allows both residents and visitors to share in funding projects. Regular everyday purchases help fund desired projects. It is just a penny (\$0.01) from every \$10.00 of purchases.
- The RAP Tax is a dedicated funding source which allows other general city revenues to be used for critical needs such as road maintenance and construction, snow removal and public safety.

Arguments Against the Tax

- The RAP Tax is a special purpose tax with benefits to a set category of expenditures rather than a tax which would benefit a larger cross-section of general city-wide expenditure needs.
- Expiration of the current RAP Tax will allow taxpayers to recapture money from not paying the 0.1% tax.
- Sales taxes are in general known as being regressive, meaning that they pose a larger burden on those with small incomes.
- Separate "boutique" taxes add complexity to the tax system with reporting burdens to businesses and confusion to taxpayers.
- Special taxes risk being focused primarily on serving the needs of a few special interest groups (those who use parks and recreation facilities) rather than the broader community.

A Public Meeting will be held on October 20, 2015 beginning at approximately 7:35 pm at City Hall.

Equal time will be given for a presentation of the arguments For and Against Proposition 9.