

OVERVIEW OF THE ZAP TAX

The current sales and use tax collected by Price City is generated by both residents and non-residents as well as visitors. The Botanical, Cultural, Recreational and Zoological sales and use tax (ZAP tax) ensures that all users of the City's recreational facilities, parks, and other venues contribute to the cost of operating, maintaining, and enhancing these amenities. ZAP Tax can only be used for recreational and cultural purposes.

Alternatively, the City could increase property taxes, or eliminate parks and recreational facilities and services, to defray the costs mentioned above. An estimated City property tax increase of at least 33% would be necessary to generate an equivalent amount of revenue. The Price City Council has determined that a property tax increase, or elimination of facilities and services, would be less equitable than the ZAP tax.

The *continuation* of the ZAP tax would generate approximately \$310,000 a year.

For further information, please feel free to contact Price City at (435) 637-5010 during normal business hours.



Price City
185 East Main Street
PO Box 893
Price, UT 84501



VOTER INFORMATION PAMPHLET

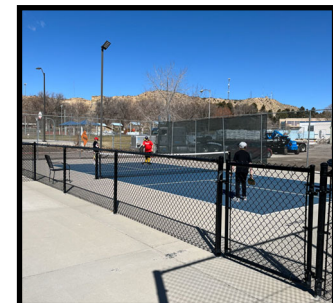
*VOTE FOR ZAP TAX RENEWAL
NOVEMBER 5, 2024*

185 EAST MAIN STREET
PO Box 893
PRICE, UT 84501

PHONE: (435) 637-5010

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*"The arguments for or against a ballot proposition
are the opinions of the authors."*



**SAMPLE BALLOT PROPOSITION FOR
PRICE CITY, UTAH
ZAP TAX ELECTION
November 5th, 2024**

Below is a sample ballot for the ZAP tax referendum for your review and consideration prior to voting in the November 5 election.

PROPOSITION NO. 1

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 ONE-TENTH OF ONE PERCENT (0.10%) ZAP TAX
- AGAINST REAUTHORIZING THE IMPOSITION OF ONE-TENTH OF ONE PERCENT (0.10%) ZAP TAX

To vote in favor of this tax renewal, completely darken the oval in front of the words "FOR REAUTHORIZING THE IMPOSITION OF ONE-TENTH OF ONE PERCENT (0.10%) ZAP TAX". To vote against this tax imposition, completely darken the oval in front of the words, "AGAINST REAUTHORIZING THE IMPOSITION OF ONE-TENTH OF ONE PERCENT (0.10%) ZAP TAX".

POLLING PLACES:

THE POLLING PLACES FOR THE ELECTION SHALL BE THE SAME AS THE POLLING PLACES FOR THE GENERAL ELECTION.
 POLLING PLACE HOURS: 7AM—8PM
 ELECTION OFFICER WEBSITE AND PHONE NUMBER:
 CARBON.UTAH.GOV/DEPARTMENT/CLERK
 435-636-3224
 STATE-WIDE VOTER INFORMATION WEBSITE: VOTE.UTAH.GOV

The Election Officer will post on the website the location of each polling place for each voting precinct, each early voting polling place, and each election day voting center, including any changes to the location of a polling place and the location of an additional polling place.



QUESTIONS & ANSWERS

WHAT WILL THE TAX PROCEEDS BE USED FOR?

The primary purpose of the ZAP tax is to generate revenue for use by Price City, through a continuation of a one-tenth of one percent (0.10%) sales and use tax imposed on goods and services. This revenue directly offsets the increasing costs of operating and maintaining the swimming pools, trails, parks, ball fields, pickleball, tennis and basketball courts, playgrounds and other recreational amenities located within the City.

WHY IS THE TAX CONTINUATION NECESSARY?

Price City estimates up to a \$701,425 shortfall in annual funding related to the swimming pool. Utility bills have increased by 61% during the past five years. In addition, existing parks are lacking amenities or need upgrades such as restrooms, pavilions, parking lots, and playground equipment; ball fields need lights to accommodate the quantity of teams and play requested. Without ZAP tax, parks and recreation facilities may not be available in the community or possibly be removed from service.

HOW DOES THE TAX BENEFIT ME AS A RESIDENT?

A continuation of ZAP tax revenues will help the City sustain and expand the recreational opportunities that the community has come to enjoy.

Price City proposes using the ZAP tax to avoid increasing the property taxes of its residents in the short term. The intent is to have resident and non-resident as well as visitor users defray the costs of operating, maintaining, and constructing recreational venues.

Source of Funds*	
ZAP Tax Revenues	\$310,000
Total Revenues	\$310,000
Use of Funds*	
Swimming Pool	\$43,000
Parks-Trails-Pickleball	\$158,300
Ball Fields	\$108,700
Total Expenditures	\$310,000

*Preliminary; subject to change.
Fiscal Year 2025 Price City Budget.

**EXAMPLES OF IMPACT
OF CONTINUED PRICE CITY ZAP TAX**

Example Purchase	Cost of Goods/ Services	Tax Dollar Amount @ 0.10%
Grocery bill	\$300.00	\$0.30
Retail purchase	\$190.00	0.19
Car purchase	\$45,000	45.00
Phone bill	\$89.95	0.09
Dining out	\$65.00	0.07
Tank of gas	\$60.00	0.06
Lodging	\$158.00	0.16
Other:	\$250.00	0.25

