

What is the RAP Tax?

The RAP tax is collected on most purchases made within Farmington City, whether by a resident or visitor.

RAP Tax facts:

- .1% Sales and use tax, or one cent for every \$10 spent in Farmington City
- Funds may only support parks, recreation and culture
- Over \$4,000,000 in RAP tax collected by Farmington since 2015

The RAP tax may only be re-authorized by the Council if it is approved by Farmington citizens every 10 years.



Election Day:
November 5, 2024

Davis County Elections:
<https://daviscountyutah.gov/clerk/election/>

Register Online at:
<https://vote.utah.gov>

Farmington City Voter Information Pamphlet



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**NOVEMBER 2024
BALLOT ISSUE:
RE-AUTHORIZATION
OF THE RECREATION,
ARTS & PARKS TAX**

**Ballot Proposition #4:
Farmington City has assessed
the Recreation, Arts and Parks
Sales Tax since 2014. Shall
Farmington City, Utah be
authorized to renew the
imposition of a .1% sales and
use tax for recreational, arts,
and parks facilities, programs
and organizations for ten
additional years?**



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

Argument in Favor

Farmington's Recreation, Arts, and Parks Tax (colloquially known as the "RAP tax"), was first authorized in 2014 by the voters of Farmington and has been in place now for 10 years. The current RAP tax authorization will expire next year. To avoid losing this source of revenue, Farmington is proposing to re-authorize the RAP tax for another 10 years. (It is worth noting that the only cities not collecting this tax in Davis County are Fruit Heights, West Point, and Sunset. Every other city in Salt Lake County, Weber County, Summit County, and Washington County collects this tax.)

The RAP tax comes from sales tax. It amounts to 0.1% of the local option sales tax. The RAP tax is collected on sales in Farmington per the state tax code and distributed to Farmington on a monthly basis by the state tax commission.

Over the past 9 fiscal years, the RAP tax has generated approximately \$4 million for Farmington's recreation, arts, and parks. The reality in Farmington is that about 75% of the RAP tax is generated by non-residents visiting our city. When these non-residents visit Lagoon or shop at Station Park, Farmington receives RAP tax revenue. In short, these non-residents are paying money into Farmington to fund our parks, arts, and recreation programs. Every time they pay sales taxes in our community, these non-residents help to improve our recreational amenities.

Without the RAP tax Farmington residents would be responsible for the entire burden of maintaining the recreation, arts, and parks amenities. That would put more of a burden on Farmington residents. Farmington is proposing to spread those costs to the non-residents who visit our city.

Previously, Farmington used RAP tax revenue to build the Gymnasium and to service the bond payments on the Gymnasium, which bond will be fully retired by June 30, 2025. Farmington also used RAP tax money to build and maintain the mountain bike park, the "Farm." If the City is able to re-authorize the RAP tax, it may use the funds for the following purposes:

- Improvements at the recently acquired Rock Mill Park
- Pool upgrades
- Park upgrades
- New trails and trail improvements
- Museum improvements
- Subsidize recreation programs (rather than taking money from the City's general fund)
- Subsidize the Active Aging program (which now has over 650 participants)
- Dog park
- Community garden spaces
- Funding the arts (plays, murals, performances, concerts, etc.)

Farmington City Council is in favor of re-authorizing the RAP tax so that Farmington can receive additional revenue from the people visiting our city and shopping in our stores. When they do so, they will be helping to pay for Farmington's beloved recreation, arts, and parks services.

Farmington City Council

Argument in Opposition

None submitted