

SALT LAKE COUNTY, UTAH

RESOLUTION No. _____

ADOPTED _____, 2024

SPECIAL ELECTION FOR ZOO, ARTS AND PARKS SALES AND USE TAX
REAUTHORIZATION

A RESOLUTION PROVIDING FOR THE HOLDING OF A SPECIAL ELECTION IN SALT LAKE COUNTY, UTAH, AT THE SAME TIME AS THE REGULAR GENERAL ELECTION FOR THE PURPOSE OF SUBMITTING TO THE QUALIFIED ELECTORS THEREOF THE QUESTION OF WHETHER SALT LAKE COUNTY SHOULD REAUTHORIZE THE IMPOSITION OF A 1/10TH OF 1% ZOO, ARTS AND PARKS SALES AND USE TAX TO FUND RECREATIONAL, CULTURAL, AND ZOOLOGICAL FACILITIES AND BOTANICAL, CULTURAL, AND ZOOLOGICAL ORGANIZATIONS.

WHEREAS, the one-tenth of one percent Zoo, Arts and Parks sales and use tax (“ZAP Tax”) was first approved by voters in 1996, was reauthorized by voters in 2004 and 2014 will expire at the end of 2026; and

WHEREAS, Salt Lake County, Utah (the “County”) desires to reauthorize the imposition of the ZAP Tax to continue support for recreational, cultural, and zoological facilities and botanical, cultural, and zoological organizations; and

WHEREAS, revenues collected from the ZAP Tax may be used, among other things, to fund: (a) ongoing operating expenses of recreational facilities and botanical, cultural, and zoological organizations located within the County; and (b) recreational, cultural, and zoological facilities located within the County or a city or town located in the County (except a city or town that has already imposed a sales and use tax under Title 59, Chapter 12, Part 14 of the Utah Code); and

WHEREAS, the County Council (the “*County Council*”) is authorized, pursuant to Section 59-12-703 of the Utah Code, to call a special election to submit to the qualified electors of the County the question of whether the County should be authorized to impose the ZAP Tax for the purposes set forth above; and

WHEREAS Section 59-12-703 of the Utah Code provides that the special election shall follow the procedures outlined in Title 11, Chapter 14, Local Government Bonding Act (the “*Act*”); and

WHEREAS, Section 59-12-703 of the Utah Code, when read in conjunction with Section 11-14-318 of the Act, requires that a public hearing be held with respect to the imposition of the ZAP Tax for said purposes and that notice of such public hearing be given as provided by law; and

WHEREAS, the County desires to (a) hold a special election at the same time as the regular general election on Tuesday, November 5, 2024, to submit to the qualified electors of the County the question of the imposition of the ZAP Tax for said purposes, (b) provide for the holding of a public hearing, and (c) direct the publication and posting of a notice of intent to reauthorize ZAP Tax (the “*Notice of Intent to reauthorize ZAP Tax*”), and notice of special election (the “*Notice of Special Election*”) and provide for related matters; and

NOW, THEREFORE, Be It Resolved by the County Council of Salt Lake County, Utah, as follows:

Section 1. In the judgment of the County Council of the County (the “*County Council*”), reauthorization of the ZAP Tax is in the public interest and therefore the County Council finds it is advisable that a special election be called and held to submit to the qualified electors of the County the question of whether the County shall be authorized to impose a 1/10th of 1% sales and use tax for the purpose of funding recreational, cultural, and zoological facilities and ongoing operating

expenses of recreational facilities and botanical, cultural, and zoological organizations, such as the following:

1. Publicly owned or operated recreational facilities such as parks, campgrounds, playgrounds, athletic fields, gymnasiums, swimming pools, and trails, or other facilities used for recreational purposes; and
2. Non-profit organizations, institutions, and municipal or county cultural councils having as a primary purpose of advancement and preservation of history, art, music, theater, dance, or cultural arts; and
3. Non-profit organizations having the primary purpose of advancement and preservation of plant science or zoology through display, research, exhibition and community education.

Section 2. The question shall be submitted to the qualified electors of the County at a special election, and such special election (the “*Special Election*”) is hereby called to be held in the County at the same time as the regular general election on Tuesday, November 5, 2024 (“*Election Day*”). The question shall be submitted in substantially the ballot form attached hereto as *Exhibit 2*.

Section 3. The County Clerk of the County (the “*County Clerk*”) is hereby authorized and directed to perform and do, and to cause to be performed and done, all things necessary to conduct the Special Election in accordance with the provisions of this Resolution, Chapter 14 of Title 11 of the Utah Code, and Title 20A of the Utah Code, and all applicable federal laws and court orders.

Section 4. No later than September 3, 2024, the County Clerk shall cause the Notice of Intent to reauthorize ZAP Tax, in substantially the form attached hereto as *Exhibit 1*, to be published as a class A notice under Section 63G-30-102 of the Utah Code.

Section 5. In satisfaction of the requirements of Section 11-14-318 of the Utah Code, a public hearing shall be held during the County Council meeting that begins at 4:00p.m., on Tuesday, September 17, 2024, at the regular meeting place of the County Council, located at the County Government Center, 2001 South State Street, in Salt Lake City, Utah, with respect to the reauthorization and imposition by the County of the 1/10th of 1% ZAP Tax, if approved by eligible voters at the Special Election, for the purposes set forth in Section 1.

Section 6. Beginning no later than October 15, 2024, and continuing until November 5, 2024, the County Clerk shall cause the Notice of Special Election, in substantially the form attached hereto as *Exhibit 2*, to be published as a class A notice under Section 63G-30-102 of the Utah Code.

Section 7. The County Council hereby determines that, since the Special Election does not relate to the issuance of bonds, the County need not prepare and mail either a (i) voter information pamphlet or (ii) notification referenced in Section 11-14-202(2) of the Utah Code.

Section 8. Additionally, the County Council hereby determines that since the Special Election does not relate to the issuance of bonds, the ballots to be used at the Special Election need not comply in all respects with the requirements of Sections 11-14-206. Nevertheless, the ballots to be used at the Special Election shall comply with the applicable requirements of Title 20A, Chapter 6 of the Utah Code, and shall be in substantially the forms attached hereto as *Exhibit 2*.

Section 9. The County Clerk shall cause a copy of the sample ballot to be posted, published and provided in compliance with Section 20A-5-405 of the Utah Code. The sample ballot shall be in substantially the forms attached hereto as *Exhibit 2*.

Section 10. The Special Election shall be conducted in Salt Lake County at the same time and in the same manner as the 2024 regular general election. The ZAP Tax proposition will appear on the candidate ballot. The results of the Special Election will be canvassed by the Salt Lake County Board of Canvassers on Tuesday, November 19, 2014, at the County Government

Center, 2001 South State Street, in Salt Lake City, Utah, at 4:00 p.m. (or such other date or time as the County Council may determine).

Section 11. The County Clerk, as the election officer, shall retain a certified copy of this Resolution, which contains the ballot title and the proposition, in the County's official records. After the adoption of this Resolution and at least 75 days before the Special Election, a certified copy hereof, which includes the ballot title and the proposition, shall be furnished to the Lieutenant Governor of the State of Utah by the District Attorney's Office on behalf of the County Council in satisfaction of Section 11-14-201(1)(a)(ii) of the Utah Code.

Section 12. Immediately after its adoption by a majority of the members of the County Council, this Resolution, reviewed and advised as to form and legality signed by the Deputy District Attorney, shall be signed by the Chair of the County Council and the County Clerk and shall be recorded in a book kept for that purpose and shall take immediate effect.

[Signature page follows.]

APPROVED and ADOPTED this _____ day of _____, 2024.

SALT LAKE COUNTY COUNCIL

By: _____
Laurie Stringham

ATTEST:

Lannie Chapman
Salt Lake County Clerk

Reviewed and Advised
as to Form and Legality

Senior Deputy District Attorney

Council Member Alvord voting	_____
Council Member Bradley voting	_____
Council Member Bradshaw voting	_____
Council Member Granato voting	_____
Council Member Harrison voting	_____
Council Member Stewart voting	_____
Council Member Stringham voting	_____
Council Member Theodore voting	_____
Council Member Winder Newton voting	_____

EXHIBIT 1

NOTICE OF SPECIAL ELECTION

SALT LAKE COUNTY, UTAH

PUBLIC NOTICE IS HEREBY GIVEN that a special election (the "*Special Election*") will be held in Salt Lake County, Utah (the "*County*"), at the same time as the regular general election, on Tuesday, November 5, 2024, at which special election there shall be submitted to the qualified, registered voters residing within the County the following proposition:

SALT LAKE COUNTY, UTAH

SPECIAL ELECTION

COUNTY PROPOSAL NO. __

A PROPOSAL TO REAUTHORIZE THE 1/10 OF 1% ZOO, ARTS AND PARKS SALES AND USE TAX WHICH FUNDS RECREATIONAL, ZOOLOGICAL, AND CULTURAL FACILITIES AND BOTANICAL, CULTURAL, AND ZOOLOGICAL ORGANIZATIONS.

The Zoo, Arts, and Parks sales and use tax "ZAP" was first approved by voters in 1996, was reauthorized by voters in 2004 and 2014 will expire at the end of 2026. The tax may be reauthorized for a period of 10 years. Shall Salt Lake County, Utah, be authorized to impose a .1% sales and use tax for the purpose of funding recreational, cultural, and zoological facilities located within Salt Lake County as well as ongoing operating expenses of recreational facilities and botanical, cultural, and zoological organizations, such as the following:

1. Publicly owned or operated recreational facilities such as parks, campgrounds, playgrounds, athletic fields, gymnasiums, swimming pools, and trails, or other facilities used for recreational purposes; and
2. Non-profit organizations, institutions, and municipal or county cultural councils having as a primary purpose of advancement and preservation of history, art, music, theater, dance, or cultural arts; and
3. Non-profit organizations having the primary purpose of advancement and preservation of plant science or zoology through display, research, exhibition and community education.

The Special Election shall be held at the polling places located in the voting precincts of Salt Lake County in which qualified voters of the County reside, at the following places, and the poll workers to serve at each such polling place shall be those who have been otherwise appointed under the provisions of general law to conduct the regular general election. The polling places are *[a table listing the location of polling places or a reference to a website and/or phone number where information regarding the location of polling places may be obtained will be inserted here]*

The polls at each polling place shall open at 7:00 a.m. and shall remain open until 8:00 p.m., when they will close.

In order to vote at the election, you must present valid voter identification to a poll worker before voting, which must be (a) a valid form of photo identification that shows your name and photograph, (b) a valid tribal card, a Bureau of Indian Affairs card, or tribal treaty card, whether or not the card includes your photograph or not, or (c) two different forms of identification that shows your name and current address.

Voting at the Special Election shall be vote by mail ballots, electronic ballots and other ballot forms. The ballots will be furnished by the County Clerk of Salt Lake County (the "*County Clerk*"), on behalf of the County, to qualified electors and poll workers. The poll workers may furnish such ballots to the qualified electors of the County.

In accordance with the provisions of Section 203 of the Voting Rights Act of 1965, as amended and supplemented (the "*Voting Rights Act*"), minority language assistance in the Spanish language will be made available at all stages of the electoral process with respect to the Special Election.

There is to be no special registration of voters for the Special Election, and the official register of voters last made or revised shall constitute the register for the Special Election, except that all persons who reside within the County and are registered to vote in the regular general election held on that day shall be considered registered to vote in the Special Election. **In accordance with the provisions of the Voting Right Act, bilingual assistance in the English language and the Spanish language will be available at voter registration locations.** The County Clerk will make registration lists or copies of such lists available at each of the above-described polling places for use by registered voters entitled to use such voting place.

For information on registering to vote, voters may contact the office of the (a) County Clerk at 2001 South State Street, Room S1-200, in Salt Lake City, Utah 84114-4575, (385) 468-7400 or visit the County Clerk's website at <http://www.slco.org/clerk> or (b) Utah Lieutenant Governor, State Capitol, Suite 220, Salt Lake City, Utah 84114-2325, (801) 538-1041 or visit the Lieutenant Governor's website at <https://vote.utah.gov/>.

Any person who is registered to vote may vote by absentee ballot. Absentee ballots may be obtained by making application in the manner and within the time provided by law through the office of the (a) County Clerk at 2001 South State Street, Room S1-200, in Salt Lake City, Utah 84114-4575, (385) 468-7400 or visit the County Clerk's website at <http://www.slco.org/clerk> or (b) Utah Lieutenant Governor, State Capitol, Suite 220, Salt Lake City, Utah 84114-2325, (801) 538-1041 or visit the Lieutenant Governor's website at <https://vote.utah.gov/>.

NOTICE IS FURTHER GIVEN, that any qualified elector of Salt Lake County who resides within the confines of the County and who has complied with the law in regard to registration may vote in the Special Election at designated polling locations up to 14 days in advance of the day of the Special Election. The dates, times and places for early voting in the Special Election are *[a table listing the dates, times and locations for Early Voting or a reference to a website and or phone number where the dates, times and locations for Early Voting may be obtained will be inserted here]*

In compliance with the Voting Rights Act, each of the above-listed early voting polling

place locations will provide minority language assistance in the Spanish language.

For information about alternate times and forums of voting (including absentee ballot and early voting) and information on the registering to vote, voters may contact the office of the Salt Lake County Clerk at 2001 South State Street, Room S1-200, in Salt Lake City, Utah, telephone: (385) 468-7400 or visit the County Clerk's website at <http://www.slco.org/clerk>

NOTICE IS FURTHER GIVEN that on October 11, 2024, at 10:00 a.m. at the County Government Center, Room S1-200, 2001 South State Street, in Salt Lake City, Utah, there will be conducted a demonstration of the logic and accuracy testing of the voting devices to be used in the Special Election. This test is open to public observation in accordance with the provisions of Section 20A-3-201, Utah Code Annotated 1953, as amended (the "*Utah Code*"). **Minority language assistance in the Spanish language will be provided during the conduct of such test.**

NOTICE IS FURTHER GIVEN that on October 11, 2024, at 10:00 a.m. at the County Government Center, Room S1-200, 2001 South State Street, in Salt Lake City, Utah, there will be conducted a test of the automatic tabulating equipment or other apparatus to be used to tabulate the results of the Special Election to be held in the County on the reauthorization of the 1/10th of 1% Zoo, Arts and Parks sales and use tax described above. This test is open to public observation in accordance with the provisions of Section 20A-4-104, Utah Code. **Minority language assistance in the Spanish language will be provided during the conduct of such test.**

NOTICE IS FURTHER GIVEN that on Tuesday, November 19, 2024, that being a day no sooner than 7 days and not later than 14 days after the Special Election, the County Council of the County will meet in the Council Chambers at the County Government Center, located at 2001 South State Street, Salt Lake City, Utah, and will canvass the returns and declare the results of the Special Election during the County Council meeting that begins at 4:00p.m. Pursuant to applicable provisions of Sections 11-14-208 and 20A-4-403 of the Utah Code, the period allowed for any contest of the Special Election shall end 40 days after November 19, 2024, (the date on which the results of the election are to be canvassed and the results thereof declared). No such contest shall be maintained unless a complaint is filed with the Clerk of the Third Judicial District Court in and for Salt Lake County within the prescribed 40-day period.

IN WITNESS WHEREOF, the County Council of Salt Lake County, Utah, has caused this notice to be given.

DATED: This __ day of _____, 2024.

SALT LAKE COUNTY, UTAH

County Clerk

EXHIBIT 2

FORMS OF BALLOT IN ENGLISH AND SPANISH LANGUAGES

ENGLISH:

COUNTY PROPOSAL NO. ____

A PROPOSAL TO REAUTHORIZE THE 1/10TH OF 1% ZOO, ARTS AND PARKS (“ZAP”) SALES AND USE TAX WHICH FUNDS RECREATIONAL, ZOOLOGICAL, AND CULTURAL FACILITIES AND BOTANICAL, CULTURAL, AND ZOOLOGICAL ORGANIZATIONS.

The “ZAP” tax, was first approved by voters in 1996, was reauthorized by voters in 2004 and 2014 and will expire at the end of 2026. The tax may be reauthorized for a period of 10 years. Shall Salt Lake County, Utah, be authorized to impose a .1% sales and use tax for the purpose of funding recreational, cultural, and zoological facilities located within Salt Lake County as well as ongoing operating expenses of recreational facilities and botanical, cultural, and zoological organizations, such as the following:

1. Publicly owned or operated recreational facilities such as parks, campgrounds, playgrounds, athletic fields, gymnasiums, swimming pools, and trails, or other facilities used for recreational purposes; and
2. Non-profit organizations, institutions, and municipal or county cultural councils having as a primary purpose of advancement and preservation of history, art, music, theater, dance, or cultural arts; and
3. Non-profit organizations having the primary purpose of advancement and preservation of plant science or zoology through display, research, exhibition and community education.

To vote in favor of the ZAP Tax, select the box immediately adjacent to the words "FOR THE ZAP TAX." To vote against the ZAP Tax, select the box immediately adjacent to the words "AGAINST THE ZAP TAX."

FOR THE ZOO, ARTS AND PARKS TAX

AGAINST THE ZOO, ARTS AND PARKS TAX

EXHIBIT 2

FORMS OF BALLOT IN ENGLISH AND SPANISH LANGUAGES

SPANISH:

[To Be Translated from English Ballot and Inserted Here]