RESOLUTION NO. 2021-01R

A RESOLUTION OF IVINS CITY, UTAH, ADOPTING THE ARTS COMMISSION'S RECOMMENDATIONS TO AMEND RESOLUTIONS 2015-03R AND 2019-15R

WHEREAS, on July 16, 2015, the Ivins City Council adopted Resolution 2015-03R, attached hereto as Exhibit "A", establishing the formula and process for distributing RAP Tax funds received by Ivins City; and

WHEREAS, on June 20, 2019, the Ivins City Council adopted Resolution 2019-15R, attached hereto as Exhibit "B", which adopted the Arts Commission's recommendations to amend the Council's Rap Tax process and formula for distributing Rap Tax funds; and

WHEREAS, the Arts Commission has made further recommendations to amend the aforementioned Resolutions;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF IVINS CITY, STATE OF UTAH; that the recommendations of the Arts Commission attached hereto as Exhibit "C" be and the same hereby are approved and adopted.

EFFECTIVE DATE: This Resolution shall become effective immediately upon adoption by the City Council.

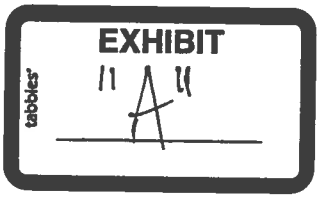
PASSED AND ADOPTED BY THE IVINS CITY COUNCIL, STATE OF UTAH, ON THIS ___ DAY OF FEBRUARY, 2021 BY THE FOLLOWING VOTE:

	AYE	NAY	ABSTAIN	ABSENT
Dennis Mehr	_____	_____	_____	_____
Cheyne McDonald	_____	_____	_____	_____
Jenny Johnson	_____	_____	_____	_____
Sue Gordhammer	_____	_____	_____	_____
Derek Larsen	_____	_____	_____	_____

_____
Chris Hart, Mayor

ATTEST:

_____
Kari Jimenez, City Recorder



RESOLUTION NO. 2015-03R
A RESOLUTION OF IVINS CITY, UTAH, ESTABLISHING THE FORMULA & PROCESS FOR DISTRIBUTING "RAP" TAX REVENUE RECEIVED BY IVINS CITY

WHEREAS, on June 4, 2015, the Ivins City Council voted to approve the First Amended Interlocal Cooperation Agreement between Washington County and Municipalities within the County regarding distribution guidelines for distributing a County-wide Recreation, Arts, and Parks ("RAP") tax approved by voters in the 2014 elections; and

WHEREAS, in various public meetings of the Ivins City Council from February, 2015 to the present, the City Council has discussed possible formulas and processes for distributing the City's share of RAP tax revenue; and

WHEREAS, the Ivins City Council desires to now establish by formal Resolution the formula and process for distributing RAP tax revenue received by Ivins City;

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF IVINS CITY, STATE OF UTAH, AS FOLLOWS:

1. Purpose. Ivins City is host to numerous recreation and artistic events sponsored by both Ivins City and private entities. Ivins City also has a thriving parks and trail system that is in need of expansion to meet the public's demand for such services in a growing community. In order to pay for some of the costs associated with recreation, arts, and parks within Ivins City, the purpose of this Resolution is to provide a structure for the distribution of the RAP tax revenues received by Ivins City and to minimize conflicts between funding requests.

2. Allocation. The Ivins City Council has determined that all RAP tax revenue received by Ivins City shall be divided as follows: the first $5,000 shall be placed into a reserve fund for RAP tax purposes in the future, with the balance divided into thirds – one-third (1/3) distributed to recreation; one-third (1/3) distributed to arts, and one-third (1/3) distributed to parks.

3. Distribution by Agreement. The Ivins City may at any time during the term of the RAP tax determine that certain amounts from the above apportioned shares are to be allocated to a specific entity for a specific purpose. Before entering into such an agreement, however, the City shall receive and consider all of the information required of any other applicant as set forth in paragraph (4) below. If the agreement is not used to obtain a bond, then the agreement shall contain an escape clause where the City can terminate the agreement if the City is not satisfied with the annual accounting or there has been a change in the applicant's status. If the agreement is to be used for obtaining/paying for a bond, then the application process for distributions by agreement shall require, in addition to the basic application requirements for annual applications, at least 3 years of tax returns, at least 3 years of reviewed/audited financial statements, and copies/description of financial policies, including a policy/strategic plan for maintenance/replacement of capital improvements.

4. Application Process. For all RAP tax revenue not distributed by agreement, any person or organization, including the City, requesting funds from RAP tax revenues must complete a Fund

Request in December of each calendar year that the RAP tax revenues exist. Each such Fund Request must set forth a description of the project for which RAP tax funds are requested for that calendar year and the amount of RAP tax funds requested for that year in order to assist the City Council in deciding which projects have the highest priority and should be funded. For persons or organizations other than Ivins City, each Fund Request should also contain:

a. Applicant's name, mailing & physical address, phone number, fax number and email address.

b. Proof of applicant's non-profit status.

c. An attachment showing applicant's other sources of funding for the project for which RAP tax revenue is requested.

d. A statement of how long applicant has been in existence and a financial statement for applicant's prior year of operation.

e. Proposed qualifying expenses to be paid with RAP tax funds.

f. Detailed cost estimates for the proposed project.

g. If applicant has received RAP tax funds within the past three (3) years, an accounting showing how the prior RAP funds were spent.

h. Any other information that is reasonably related to determining how RAP tax funds would be spent by the applicant.

5. Review of Requests for Funds & Awarding of Funds.

a. In January following a calendar year in which RAP tax revenue was received by Ivins City, the Ivins City Council shall meet to determine the recipients for that year's RAP tax funds and the amount to be distributed to each recipient.

b. Due to the limited amount of RAP tax revenue that will be allotted to Ivins City, the funds awarded by the Ivins City Council shall be limited to entities located within Ivins City or which provide significant tax revenue to Ivins City. All other projects outside of Ivins City have the ability to petition Washington County or other cities for funding.

Effective Date. This Resolution shall become effective immediately upon passage.

PASSED AND ADOPTED BY THE IVINS CITY COUNCIL, STATE OF UTAH, ON THIS 16th DAY OF JULY, 2015 BY THE FOLLOWING VOTE:

	AYE	NAY	ABSTAIN	ABSENT
George E. Elwell, Jr.	X			
Cheyne McDonald	X			
Lesley Mendenhall	X			
Steven Roberts	X			
Ron Densley	X			

Chris Hart, Mayor

ATTEST:

Kari Jimenez, Ivins City Recorder



EXHIBIT
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11 B 4

RESOLUTION NO. 2019-15R

A RESOLUTION OF IVINS CITY, UTAH, AMENDING THE ARTS RAP TAX APPLICATION PROCESS

WHEREAS, the Ivins City Council originally adopted an Arts RAP tax application process by Resolution 2015-03R; and

WHEREAS, the Ivins City Arts Commission has presented the Ivins City Council an amended Arts RAP tax application process; and

WHEREAS, the Ivins City Council desires to adopt the Arts Commission's recommended Arts RAP tax application process;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF IVINS CITY, STATE OF UTAH;

1. That the timeline for the Arts RAP Tax application process recommended by the Ivins City Arts Commission, attached hereto as Exhibit "A" and incorporated herein by reference, be adopted.

2. That the Arts RAP Tax application form recommended by the Ivins City Arts Commission, attached hereto as Exhibit "B" and by this reference incorporated herein, be adopted.

EFFECTIVE DATE: This Resolution shall become effective immediately upon adoption by the City Council.

PASSED AND ADOPTED BY THE IVINS CITY COUNCIL, STATE OF UTAH, ON THIS 20th DAY OF JUNE, 2019 BY THE FOLLOWING VOTE:

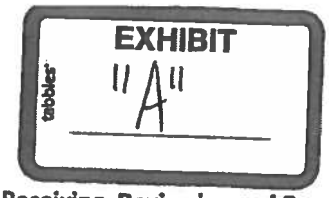
	AYE	NAY	ABSTAIN	ABSENT
Dennis Mehr	X			
Cheyne McDonald	X			
Jenny Johnson	X			
Miriah Elliott	X			
Ron Densley	X			

IVINS CITY Corporate Seal WASHINGTON COUNTY

Chris Hart, Mayor

ATTEST:

Kari Jimenez, City Recorder



Ivins City Application Process for Receiving, Reviewing and Recommending RAP Tax Arts Funds Applications

The following lays out the process by which the Ivins City Arts Commission will meet its responsibility of recommending to the City Council the distribution of the arts portion of the City's RAP tax revenue.

September: RAP Application and procedures are available on-line at the City web site.

City notifies the Commission of its received/anticipated RAP tax revenue and the dollars designated for the arts.

September-December 31: As arts RAP fund applications are received at City Hall, City staff forwards the applications to the Arts Commission Secretary for distribution to all Commission members.

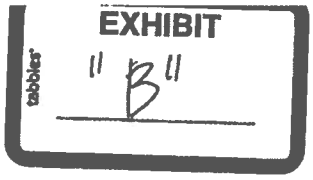
December 31, 5:00 p. m.: Deadline for submission of arts RAP fund applications to Ivins Arts Commission per application form instructions

January: Arts Commission reviews applications and determines funding recommendations.

Arts Commission presents its recommendations to the City Council.

February: Applicants are notified of the City Council's decision

Grantees and awards are posted on the City website



[Ivins City Logo]

Request for Ivins City RAP Funds Designated for the Arts

In 2014, Washington County voters approved a County-wide Recreation, Arts and Parks ("RAP") tax imposed as a one-tenth of one percent (0.1%) sales tax. By Resolution 2015-03R, Ivins City Council determined that the City's share of the County RAP tax revenues generally would be distributed in equal one-third shares between recreation, arts, and parks.

To apply to the City for RAP tax funds for the arts[1], an eligible applicant must complete and submit this application, including all delineated attachments, to Ivins City Arts Commission 55 North Main Street, Ivins, Utah 43728 by **December 31st** of each year. **Tax-exempt organizations proposing projects within Ivins City and Ivins City are eligible to apply for City RAP funds designated for the arts.**

Applicant's

Name: _____

Physical Address: _____

Mailing Address: _____

Phone Number: _____ Fax Number_____

E-mail Address: _____

How long has applicant been in existence: _____

Amount of RAP tax funds requested: $_____

Describe the project (i.e. "proposed project") for which RAP tax funds are requested.

Describe the proposed qualified project expenses to be paid for with RAP tax funds.

IF applicant has received RAP tax funds within the past three years, provide an accounting of how prior RAP tax funds were spent.

Provide other information reasonably related to determining how RAP tax funds will be spent by the applicant, including, but not limited necessarily to:

Timeline for completion of the proposed project:

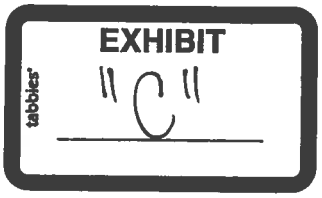
[1] As used in this form, "RAP tax funds" or "RAP tax" refers only to the portion of City RAP taxes Ivins City Council has designated for the arts.

What, if any, maintenance, will the completed proposed project require and who will be responsible:

How will the general public benefit from the completed proposed project:

Submit the following as part of this Application:

*Detailed cost estimates of the proposed project
*Proof of applicant's tax-exempt status (i.e. IRS Letter)
*Attachment showing other sources of funding for the proposed project
*Applicant's Financial Statement for its prior year of operation



ARTS COMMISSION'S RECOMMENDATIONS TO AMEND RESOLUTION 2015-03R AND EXHIBIT A TO RESOLUTION NO 2019-15R; EXHIBITS A & B to RESOLUTION NO. 2019-15R AND THE ARTS RAP TAX APPLICATION

To: **Ivins City Council**
From: **Ivins Arts Commission**
Date: **January 15, 2021**

This was the second year that we used the process and application form established, on our recommendation, by Resolution 2019-15R. As we expected, we noticed some areas to be improved. With this intent, we recommend the following amendments.

Recommendation to Amend Resolution NO. 2015-03R

Change Section 5b.

> **From:** In January following the calendar year in which RAP tax revenue was received by Ivins City, the Ivins City Council shall meet. . .
>
> **To**: As early as feasible in the first quarter of the calendar year in which RAP tax revenue was received and after receiving the Arts Commission's recommendations for award of RAP tax revenue for the arts, the Ivins City Council shall meet. . .

Rationale

Applicants have until December 31st to submit applications for RAP funds for the arts under the competitive process. Above-referenced Section 5b requires the City Council to meet to determine awards in January. The Arts Commission meets the second Wednesday of the month. Taken together, these time frames result in the Arts Commission having a short period in which to submit its recommendations to the City Council before its second meeting in January. The current timeline also does not allow for any delay, such as the lack of a quorum at the Arts Commission's January meeting, that could prevent compliance with this timeline. Moving the timeline from January to the first quarter of the calendar year assures timely review of grant applications and submission of recommendations for consideration by the City Council.

Recommendation to Amend Exhibit A to Resolution NO. 2019-15R

Change the January and February processes listed in Exhibit A to be consistent with the above-recommended change to 5b. of Resolution NO. 2015-03R.

Rationale

Resolution 2019-15R amends the process in Resolution NO. 2015-03R and adopts a timeline (Exhibit A to the Resolution). Exhibit A states that the Arts Commission will make its recommendations to the City Council in January and applicants notified and awards published in February. Approving the recommendation to revise Exhibit A will provide consistency between Resolution NO. 2015-03R and NO 2019-15R.

Recommendation to Amend Exhibit B to Resolution NO. 2019-15R

Change the second paragraph of Exhibit B:

From: To apply to the City for RAP tax funds for the arts, an eligible applicant must complete and submit this application, including all delineated attachments, to Ivins City Arts Commission 55 North Main Street, Ivins, Utah 84738 by **December 31st** of each year. **Tax-exempt organizations proposing projects within Ivins City and Ivins City are eligible to apply for City RAP funds designated for the arts.**

To: Ivins City and tax-exempt organizations located within Ivins or which provide significant revenue to Ivins City are eligible to apply for City RAP funds designated for the arts. Tax exempt applicants must complete this application including all delineated attachments, and submit it electronically to IvinsCityArtsCommission@gmail.com no later than December 31st of each year.

Rationale

Exhibit B to Resolution NO. 2019-15R is the application form. The above-recommended change requiring electronic submission will facilitate distribution to the Commission and the City Council and be consistent with standard grant practices. Electronic submission also will enable tracking of receipt to eliminate any question of whether an application was received within the required timeline.