

RAP TAX FUNDING FAQS

What Is the RAP Tax?

RAP stands for Recreation, Arts, and Parks. The RAP Tax is a small local sales tax paid by everyone who shops in Mayfield Town - not just residents. For each eligible purchase made in Mayfield Town (excluding food, gas, and pharmacy items), one penny for every \$10 spent (0.1%) is directed to fund important recreation, cultural arts, and parks projects. It is estimated that approximately 50% of the RAP funds come from visitors to Mayfield Town.

This tax creates a dedicated revenue stream that supports enhancements which would not be possible through general town funds alone. RAP Tax revenue is restricted and can only be used for parks, cultural arts, and recreational programs and facilities.

Since its approval in 2012, Mayfield Town has assessed the RAP Tax on qualifying sales, with the first funds received in 2013. From 2013 to 2024, this modest tax has generated nearly \$22,000.00, which has been invested into the Gunnison Valley Recreation program. In 2025, an estimated \$2,400.00 in additional revenue is expected, further supporting the program that benefit residents.

How is RAP Tax Initiated In Utah?

In Utah, the RAP (Recreation, Arts, and Parks) tax is initiated through a ballot measure that must be approved by the voters in a general election or municipal general election.

Why Is the RAP Tax on the Ballot in 2025? How Will It Affect Me?

Utah law requires that voters reauthorize the RAP Tax every 10 years. In 2025, Mayfield Town residents will decide whether to continue or discontinue the existing tax.

- This is not a new tax.
- It is not tied to property taxes.

If reauthorized, residents will see no difference; the RAP Tax will continue unchanged.

If not reauthorized, Mayfield Town would lose this valuable funding source-making it difficult or impossible to maintain and expand recreation, arts, and park services at their current levels.

Examples of RAP-Funded Projects in Mayfield town

RAP Tax funds have supported the Gunnison Valley Recreation program for our youth baseball, soccer, basketball, football programs, as well as pickleball leagues.

These programs demonstrate how even a small tax can have a big impact.

Is RAP Tax a New Tax?

No. The RAP Tax has been in effect since 2009. This vote is simply to continue the existing tax so Mayfield Town can maintain and improve vital recreation, arts, and park facilities.

What Purchases Are Subject to the RAP Tax?

The RAP Tax applies to taxable retail sales, with some exceptions. It does not apply to:

- Groceries
- Prescription medications
- Gasoline

Whether it's a small purchase (like socks) or a larger one (like a vehicle), the RAP Tax ensures that a portion of every taxable dollar spent in Mayfield Town supports parks, cultural arts, and recreational programs and facilities right in this valley.

Will Reauthorizing the RAP Tax Affect My Property Taxes?

No. The RAP Tax is not a property tax and does not impact property owners' tax bills. It is a sales tax, collected at the time of purchase and shared by all who shop in Mayfield Town - residents and visitors alike.

How Are RAP Funds Used?

All revenue generated by the RAP Tax is 100% dedicated to:

- Parks and playgrounds
- Recreational facilities and trails
- Cultural arts programs and community events

This funding is critical to the continued growth, maintenance, and improvement of these amenities.

Who Decides How RAP Funds Are Spent?

The Mayfield Town Council oversees the use of RAP funds through the annual city budgeting process. This process is transparent and includes opportunities for public review and input, ensuring that funded projects reflect community needs and values.

What Happens If the RAP Tax Is Not Reauthorized?

Without reauthorization:

- The RAP Tax will expire.
 - Many future projects could be delayed, reduced in scope, or canceled entirely.
 - The Town will have significantly less funding to support community parks, recreation, and arts programs.
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How Much Funding Has RAP Tax Generated?

From 2012 through 2024, the RAP Tax has generated nearly \$22,000.00, helping fund the Gunnison Valley Recreation program. In 2025, the existing RAP tax is projected to bring in an additional \$2,400.00, continuing to improve the Gunnison Valley Recreation program.