City of Naples

Naples City Council Meeting Agenda
April 11, 2024 - 7:30 p.m.
1420 East 2850 South
Naples, UT 84078

Opening Ceremonies

1. Approval of Agenda
2. Approval of Minutes - March 28, 2024 Regular Council Meeting
3. Any Follow Up Matters from March 28, 2024
4. Approval of Bills
5. Business License Approval
   Mesa Natural Gas Solutions - 1717 E 1700 S
   Basin Granite - 1299 E 1500 S
6. Dinosaur Roundup Rodeo Request for Sponsorship - Carson Young
7. Grad Night Donation Request - Jill Sheffield
8. Approve The Farm Subdivision 2014 Phase 5 Final Plan
9. Other Matters/Future Council Matters
   Budget Calendar
10. Motion to Adjourn

In compliance with the Americans with Disabilities Act, individuals needing special accommodations during this meeting should notify the Naples City offices at 789-9090, 1420 East 2850 South, Naples, UT 84078 at least 48 hours in advance of the meeting. Meetings are held at 1420 East 2850 South, Naples, UT.

The undersigned, duly appointed City Recorder, does hereby certify that the above agenda was posted at the Naples City Office, on the City's website https://naplescityut.gov/ and on the State Public Meeting Notice website htts://utah.gov/pmn Nikki W. Kay

Naples City Council
March 28, 2024
Minutes

DATE, TIME & PLACE OF MEETING

The regularly scheduled meeting of the Naples City Council was held March 28, 2024, 7:30 p.m., at the Naples City Office, 1420 East 2850 South, Naples, Uintah County, Utah.

COUNCIL MEMBERS ATTENDING

Council members attending were Dean Baker, Andrew Bentley, Robert Hall, Ross Morton, Dan Olsen and Kenneth Reynolds.

OTHERS ATTENDING

Others attending were Cliff Grua, Michael Cook, Gwen Harrison, Scott Major, Brooks Jones, Ryan Cook, Szeth Simmons, Micheal Davis and Nikki Kay.

OPENING CEREMONY

Mayor Baker welcomed everyone and called the meeting to order. He began the meeting with the pledge of allegiance and Andrew Bentley offered the invocation.

APPROVAL OF THE AGENDA

Mayor Baker presented the agenda for approval and stated he had one item under other matters. Dan Olsen **moved** to approve the agenda with the addition. Robert Hall **seconded** the motion. The motion passed with all in attendance voting aye.

MINUTES APPROVED

The minutes of the regular city council meeting of March 14, 2024 were presented for approval. Ross Morton **moved** to approve the minutes of March 14th. Kenneth Reynolds **seconded** the motion. The motion passed with all voting aye.

The revised minutes of the regular city council meeting of February 22, 2024 were presented for approval. Dan Olsen **moved** to approve the minutes of February 22, 2024 as revised. Ross Morton **seconded** the motion. The motion passed with all voting in the affirmative.

FOLLOW UP ITEMS FROM PREVIOUS MEETING

Mayor Baker asked if anyone had anything they wanted to follow up on from the previous meeting. Nothing was brought forward

APPROVAL OF THE BILLS

Nikki Kay presented the bills in the amount of $60,432.39. Robert Hall **moved** to approve the bills in the amount of

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$60,432.39. Dan Olsen **seconded** the motion. The motion passed with the following roll call vote:

Robert Hall	Aye
Dan Olsen	Aye
Ross Morton	Aye
Kenneth Reynolds	Aye
Andrew Bentley	Aye

BUSINESS LICENSE APPROVALS

Council members received a business license application from **Metalogic Inspections** located at 500 S 1100 E. Nikki Kay stated the company conducts nondestructive testing and said the application was approved by Dale Peterson the building official. Kenneth Reynolds **moved** to approve the license for Metalogic Inspections. Dan Olsen **seconded** the motion. The motion passed with all voting aye.

A business license application was received from **Pro Carpet & Janitorial** located at 1511 S 500 E. Nikki Kay stated this would be a home occupation permit and Mr. Peterson listed the requirements on the memo presented. Ross Morton **moved** to approve Pro Carpet & Janitorial for a business license. Kenneth Reynolds **seconded** the motion. The motion passed with all voting in the affirmative.

A business license application was received from **Simper Trucking** located at 1735 E 1500 S. Councilman Reynolds stated the business of Simper Trucking looked like it was located in the proper zone and he would **move** to approve the business license for Simper Trucking. Robert Hall **seconded** the motion. The motion passed with all voting aye.

ATV JAMBOREE REPORT AND REQUEST FOR DONATION

Mike Cook came before the Council to report on the ATV Jamboree for this year. He said they are almost full, as far as registrations go, with about 400 machines. He said that equals about 750 people. Mr. Cook stated this has become a very popular event. He stated the City has helped out with the lunch for the Josie Morris trail in the past and they have quit sharing which trails offer lunches because they fill up so fast. Mr. Cook said they have also been working on getting approved single track trails for motorcycles and said right now they do have motorcycles that come and they just run them on the same trails. Mr. Cook said this event has been a great benefit to the local economy and they have

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people that return year after year. Mr. Cook thanked the Council for their past support of this event and asked if they would be willing to contribute again this year. Micheal Davis said the City contributes around $750 by the time they buy the lunches and some water. Micheal said he enjoys visiting with people at the lunch and feels it is a good thing for the community. Robert Hall moved to approve $750 for the Jamboree. Dan Olsen **seconded** the motion. The motion passed with the following roll call vote:

Andrew Bentley	Aye
Kenneth Reynolds	Aye
Ross Morton	Aye
Dan Olsen	Aye
Robert Hall	Aye

APPROVE PROPOSED LAND USE ORDINANCE CHANGE TO THE R-3 ZONE ORDINANCE NO. 24-253

Gwen Harrison and Scott Major came to present the changes to the R-3 zone of the Land Use Ordinance. Scott told the Council there are only a couple of areas in the City right now that are zoned R-3. He said the changes made would only affect those zones. Scott stated that someone could come in and request a zone change but that would always go through the approval process and the Council can always so no to that request. Scott said there has been a request from someone wanting to put apartments on some property and the Commission didn't necessarily want the apartments, but they also recognized the need for higher density housing and not just single family dwellings. Scott and Gwen both stated that these changes have been in discussion for over a year. Scott said they do believe they have arrived at an acceptable concept for the R-3 zone. Councilman Bentley asked what the number was they settled on? Gwen said it is a maximum of nine per acre of row type housing units which could be duplex, triplex, and up to a 6-plex. Councilman Hall asked "no vertical?" Gwen stated they could do two floors in the same unit, but no vertical. Micheal showed the Council pictures of what type of set up the current R-3 would look like compared to pictures of the units that could be considered for the changes to the zone. Councilman Bentley pointed out any changes to a zone would have to fit or be right next to an already existing R-3 zone. Scott said they wanted to have the option because they want people to be able to build and to live in Naples, so if someone had twenty acres and asked for a zone change, if the concept was appropriate and they met all the qualifications, then they have something in place. Gwen stated that with the proposed changes the requirement is to have 75%

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maximum, of the space, covered by structures and they are required to have green space. She said they have to abut a private or public road, and every home is required to have a garage, along with the required three spaces of parking per unit. Councilman Hall said one of his concerns was the parking. Gwen said the ordinance also states any road construction has to comply with Naples City road standards and they increased the set back requirements to provide for truck parking. Scott said the parking requirements are fairly strict. Gwen said one of the intentions of the change was to provide for moderate income housing which the City has a deficit of. She said the City's General Plan talks about adding the potential for moderate income housing. Gwen said in a recent training she attended, the State Ombudsman's opening statement was; "Cities' can't depend on single family home zones to survive. Individuals who would typically be at the stage of life to purchase a home, simply can't afford to do so." Gwen stated if she were to try and purchase a home in the current market, the same size as her current one, she would not be able to do so. She said it is becoming more attractive, because of cost and time, to have something less permanent with less upkeep. Gwen stated this allows for that moderation for the upcoming generation. Gwen shared some figures for median housing prices in the area and Naples City is currently at $372,000. She felt like that was something to keep in mind as they discussed this. Councilman Bentley asked if the Commission held a public hearing on this. Gwen said they did and there was no public input. Councilman Morton said he has been looking into the trend for housing and it used to be tenant housing and then it was suburbs and single family housing and now it is going back to the need for middle income housing. He stated he was glad to see the Commission take the initiative and not just let what happens happen. Councilman Bentley said it was a little frustrating that the people who were wanting the apartments weren't actually interested in building anything, they just wanted to sell the property. Gwen said by having the homes a little more dense it brings in the rooftops but it can also be cyclical by bringing new individuals to the City and if they like it they are more apt to build or purchase in the City. Councilman Hall stated he understands the need but doesn't want to bring something that requires more public safety services. Councilman Bentley said that was a concern from neighboring property owners when they first started to discuss the uses of an R-3 zone. He feels like this change meets both purposes for more housing but not huge apartments. Councilman Hall said they have addressed this

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before and this is a hard concept for those who have lived here a long time. Councilman Morton said he likes to see the City be proactive and get something in place before it is something required by the Legislature. Councilman Bentley thought it was a good starting point and will help determine if they want to expand it. Council Morton said if there is going to be a push to go this way he'd rather see the City do it now. Councilman Reynolds said these changes are a good start and good to have on the books. With no other discussion, Kenneth Reynolds **moved** to approve the changes to the R-3 zone and adopt Ordinance 24-253. Robert Hall **seconded** the motion. The motion passed with the following roll call vote:

Robert Hall	Aye
Dan Olsen	Aye
Ross Morton	Aye
Kenneth Reynolds	Aye
Andrew Bentley	Aye

Councilman Hall asked Scott and Gwen to take a thank you back to the Planning Commission.

APPROVE THE FARM SUBDIVISION 2014 PHASE 5 FINAL PLAN

Cliff Grua came before the Council seeking final approval of The Farm Subdivision 2014 Phase 5. Mr. Grua said they have been down the road with some of the Council for a long time. He said this is the last phase of The Farm. Council members had a copy of the plat and Mr. Grua asked if they had any questions or concerns. Mayor Baker said he drove out to the sight with someone from the State to look at the storm drain going down the creek to the gulch. Mayor Baker said they will need a discharge permit, a small dam application, and a stream alteration permit. He said once the City has those they can bring that back for final approval. No action was taken on this matter.

OTHER MATTERS OR FUTURE COUNCIL MATTERS

Mayor Baker handed out two flyers for some upcoming training hosted by UBAG.

Councilman Hall asked Ryan Cook if he was able to find a dead end sign for 2250 South. Ryan said he has the sign but has not put it up yet.

MOTION TO ADJOURN

With no other business before the Council, Dan Olsen **moved** to adjourn the meeting at 8:30 p.m. Kenneth Reynolds **seconded** the motion. The meeting was adjourned by all voting in favor of the motion.

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APPROVED BY COUNCIL ON THE 11th DAY OF APRIL 2024

BY: ______________________________ ATTEST: __________________________

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Report Criteria:
Invoices with totals above $0.00 included.
Only unpaid invoices included.

GL Acct No	Vendor	Vendor Name	Description	Invoice Number	Invoice Date	Invoice Amount
10-22500 HEALTH INSURANCE	22	American Family Life Assurance	Insurance Premium/employee w/h	465539	03/25/2024	168.48
10-22500 HEALTH INSURANCE	410	HealthEquity, Inc.	HSA Payments	OBIM7E4	04/05/2024	20.25
10-22505 EAP/ BLOMQUIST - P	135	Blomquist Hale Consulting Group,	Mothly EAP	APR24-4668	04/01/2024	325.00
Total :						513.73
40-40-263 2000 EAST PROJECT	1073	Utah Department of Transportatio	2000 E Project	RE246*216	04/02/2024	2,677.16
Total EXPENDITURES:						2,677.16
10-43-210 BOOKS, SUBSCRIPTI	1210	Zion's First National Bank	2024 UCMA Conference	UTOCP0BZY	03/21/2024	175.00
10-43-240 OFFICE SUPPLIES A	1210	Zion's First National Bank	Public Safety Meeting	28	04/03/2024	53.67
10-43-251 FUEL & OIL	1106	Fleet Operations - Fuel Network	Fuel Purchase	F2409E00878	04/01/2024	141.60
Total CITY ADMINISTRATOR:						370.27
10-45-330 EDUCATION AND TR	1210	Zion's First National Bank	Notary Test	212877	04/04/2024	95.00
Total RECORDER:						95.00
10-50-250 C. HALL BLDG EQUIP	223	Codale Electric Supply	Replacement lights office	S008452728	03/27/2024	140.22
10-50-260 GROUNDS EQUIP/S	587	MF Landscape & Construction	Contract Lawn Care	3495	03/27/2024	760.00
10-50-260 GROUNDS EQUIP/S	587	MF Landscape & Construction	Contract Lawn Care	3497	04/03/2024	975.00
10-50-271 UTILITIES - CITY HAL	46	Ashley Valley Water & Sewer	Water and sewer billing 15.1050.1	0501-0324OF	03/29/2024	66.00
10-50-271 UTILITIES - CITY HAL	760	Dominion Energy	Monthly Gas Service - 207686000	2076-0324OF	03/25/2024	441.80
10-50-271 UTILITIES - CITY HAL	760	Dominion Energy	Monthly Gas Service - 447509353	4475-0324GEN	03/25/2024	20.62
10-50-271 UTILITIES - CITY HAL	775	RDT, Inc.	Garbage Service - 1118	1118-0424	04/01/2024	73.00
10-50-271 UTILITIES - CITY HAL	988	Strata Networks	Monthly Phone & Internet Service	005649846	03/31/2024	642.79
10-50-271 UTILITIES - CITY HAL	1107	Utah Department of Technology	Email accounts	2409R0930000	03/31/2024	158.86
10-50-274 UTILITIES - PLAZA P	46	Ashley Valley Water & Sewer	Water and sewer billing 15.1049.1	0491-0324PD	03/29/2024	28.00
10-50-274 UTILITIES - PLAZA P	46	Ashley Valley Water & Sewer	Water and sewer billing 16.0435.1	4351-0324RSP	03/29/2024	28.00
10-50-611 CLEANING SUPPLIE	92	Basin Cleaning Systems	Toilet tissue	97629	03/28/2024	86.65
10-50-611 CLEANING SUPPLIE	1153	Walmart - Capital One	Cleaning supplies	614088615864	03/28/2024	17.91

GL Acct No		Vendor	Vendor Name	Description	Invoice Number	Invoice Date	Invoice Amount
Total GENERAL GOVERNMENT BUILDINGS:							3,438.85
10-51-240	OFFICE SUPPLIES A	1153	Walmart - Capital One	Photobook	614088615864	03/28/2024	12.97
10-51-245	COMPUTER SUPPO	19	AM Computers	Service contract	INV-000009	04/03/2024	150.00
10-51-250	EQUIPMENT, SUPPLI	1201	Xerox Corporation	Copy charges for WC7845	021039900	04/01/2024	86.29
Total SUPPLIES/EQUIPMENT:							249.26
10-52-245	COMPUTER SUPPLI	1006	Uintah County Recorder	Internet charges	66087	04/01/2024	10.00
10-52-310	BOARD MEMBERS E	29	Adams, Scott	Board Members Expense	29-0124	04/01/2024	225.00
10-52-310	BOARD MEMBERS E	43	Arnold, Brock	BOARD MEMBERS EXPENSE	43-0124	04/01/2024	225.00
10-52-310	BOARD MEMBERS E	216	Clark, Christopher J	Planning Commission Attendance	216-0124	04/01/2024	225.00
10-52-310	BOARD MEMBERS E	412	Hiatt, Kevin D	Board Members Expense	412-0124	04/01/2024	300.00
10-52-310	BOARD MEMBERS E	574	Major, Scott P	Board Member Expense	574-0124	04/01/2024	225.00
Total PLANNING AND ZONING:							1,210.00
10-54-230	TRAVEL & PER DIEM	1210	Zion's First National Bank	Hilton Garden- Training N. Simper	581077A	03/24/2024	579.60
10-54-230	TRAVEL & PER DIEM	1210	Zion's First National Bank	Holiday Inn- Training D.McDavid	86927535	04/02/2024	252.48
10-54-230	TRAVEL & PER DIEM	1210	Zion's First National Bank	Holiday Inn- Training A.Beatty	89091134	03/22/2024	504.96
10-54-240	OFFICE SUPPLIES &	902	Staples	Pens, Pen refill, Tape dispensers,	7629275513	03/25/2024	155.86
10-54-249	EQUIPMENT/PURCH	627	Papa's Dino Express	Car washes	327-0324	04/02/2024	266.50
10-54-249	EQUIPMENT/PURCH	841	Salt Lake Wholesale Sports	9mm Ammo, Ball-Hollow, 5.56	15784	04/02/2024	2,295.50
10-54-251	FUEL & OIL	277	Dan's Tire Service	Flat repair	314666	03/20/2024	25.00
10-54-251	FUEL & OIL	277	Dan's Tire Service	Rotation #5643	315274	04/08/2024	48.00
10-54-251	FUEL & OIL	808	Rocky Mountain Lube & Muffler	Oil change 5643	632993	04/08/2024	90.65
10-54-251	FUEL & OIL	1106	Fleet Operations - Fuel Network	Fuel Purchase	F2409E00878	04/01/2024	1,775.32
10-54-271	UTILITIES-POLICE	46	Ashley Valley Water & Sewer	Water and sewer billing 16.1110.1	1101-0324PS	03/29/2024	66.00
10-54-271	UTILITIES-POLICE	760	Dominion Energy	Monthly Gas Service - 045686000	0456-0324PS	03/25/2024	223.33
10-54-271	UTILITIES-POLICE	775	RDT, Inc.	Barrel service	1118-0424	04/01/2024	25.00
10-54-286	DUI ENFORCEMENT	1210	Zion's First National Bank	Keele Medical- Testing Kits	INV-000009	03/28/2024	455.00
10-54-330	EDUCATION AND TR	1210	Zion's First National Bank	Baer Solutions- Training Course D	02637	04/01/2024	800.00

GL Acct No	Vendor	Vendor Name	Description	Invoice Number	Invoice Date	Invoice Amount
10-54-331 PUBLIC RELATIONS	902	Staples	Certificate paper, Certificate holde	7630075566	04/04/2024	116.77
10-54-333 CRIMINAL INVESTIG	1210	Zion's First National Bank	UPS-Mail Evidence to lab v24-009	1Z58BR2T030	03/25/2024	14.89
10-54-333 CRIMINAL INVESTIG	1210	Zion's First National Bank	USPS- Mail toxicology	601162418	03/25/2024	5.80
10-54-333 CRIMINAL INVESTIG	1210	Zion's First National Bank	USPS- Mail toxicology	941853010935	04/01/2024	4.28
10-54-333 CRIMINAL INVESTIG	1210	Zion's First National Bank	4 Bros Pizz-Invesigation	WXWG5	02/28/2024	53.77
Total POLICE DEPARTMENT:						7,758.71
10-58-242 STATE 1% SURCHAR	1108	Utah State Dept of Commerce	1% building permit fee surcharge	1108-0424	04/01/2024	53.45
10-58-251 FUEL & OIL	1106	Fleet Operations - Fuel Network	Fuel Purchase	F2409E00878	04/01/2024	48.82
Total BUILDING INSPECTOR:						102.27
10-60-245 BLDG SUPPLIES &	341	Fastenal Company	Zip ties	UTVER106412	03/26/2024	137.60
10-60-250 EQUIPMENT, MAINT	958	Main Street Auto	Connectors, Trailer ConKit, Batt M	236875	03/25/2024	70.54
10-60-250 EQUIPMENT, MAINT	958	Main Street Auto	Connectors, Trailer ConKit, Batt M	237046	03/26/2024	5.49
10-60-250 EQUIPMENT, MAINT	958	Main Street Auto	Connectors, Trailer ConKit, Batt M	237052	03/26/2024	60.98
10-60-250 EQUIPMENT, MAINT	1177	Wheeler Machinery Co.	Crack seal temp	PS001668123	03/19/2024	425.91
10-60-251 FUEL & OIL	1106	Fleet Operations - Fuel Network	Fuel Purchase	F2409E00878	04/01/2024	1,192.84
10-60-251 FUEL & OIL	1174	Pilot Travel Centers, LLC	Monthly fuel purchases	6549886845	04/01/2024	151.61
10-60-266 ROAD SIGNS	900	Standard Plumbing Supply Co	Sign install equipment/tools	WLTY18	04/02/2024	73.95
10-60-267 WEED CONTROL	663	Nutrien Ag Solutions, Inc.	Herbicide	53515952	03/22/2024	2,669.60
10-60-271 UTILITIES - SHOP	46	Ashley Valley Water & Sewer	Water and sewer billing 17.0475.1	4751-0324SH	03/29/2024	66.00
10-60-271 UTILITIES - SHOP	46	Ashley Valley Water & Sewer	Water and sewer billing 17.0476.1	4761-0324SB	03/29/2024	84.90
10-60-271 UTILITIES - SHOP	760	Dominion Energy	Monthly Gas Service - 056686000	0566-0324SH	03/25/2024	350.93
10-60-271 UTILITIES - SHOP	775	RDT, Inc.	Garbage Service - 858	858-0423	04/01/2024	75.00
10-60-271 UTILITIES - SHOP	988	Strata Networks	Internet at road dept	005649846	03/31/2024	104.98
10-60-278 BLUE STAKES	139	Blue Stakes of Utah 811	Monthly fax notifications	UR202400704	03/31/2024	30.60
Total STREETS:						5,500.93
10-68-272 REPAIRS - STREET L	223	Codale Electric Supply	Photo eyes street, light repair	S008451894	03/26/2024	89.64
Total STREET LIGHTS:						89.64

GL Acct No	Vendor	Vendor Name	Description	Invoice Number	Invoice Date	Invoice Amount
10-70-266 CITY BEAUTIFICATIO	223	Codale Electric Supply	Tape	S008447341	03/25/2024	9.00
10-70-266 CITY BEAUTIFICATIO	1210	Zion's First National Bank	Zio ties	642863	04/02/2024	105.89
10-70-269 SUBDIVISION PARK	46	Ashley Valley Water & Sewer	Water and sewer billing 18.0551.1	5511-0324IRO	03/29/2024	30.00
10-70-269 SUBDIVISION PARK	46	Ashley Valley Water & Sewer	Water and sewer billing 18.1826.4	8264-0324SUN	03/29/2024	30.00
10-70-271 UTILITIES OF EAST P	46	Ashley Valley Water & Sewer	Water and sewer billing 1611281	1281-0324PK	03/29/2024	66.00
10-70-282 ROADSIDE PARK MA	900	Standard Plumbing Supply Co	Paint	WLFN47	03/27/2024	52.74
Total BUILDING & GROUNDS:						293.63
Grand Totals:						22,299.45

Report Criteria:

Invoices with totals above $0.00 included.

Only unpaid invoices included.

Item No._____

MEMO TO: ***City Council, City Manager*** **FROM:** *Dale Peterson* Building Official	**Subject:** Business License for: Mesa Natural Gas Solutions, LLC 1717 East 1700 South Naples, Utah 84078
Recommendation: *Approve the business license for Mesa Natural Gas Solutions, LLC to operate their business at 1717 East 1700 South. Naples.*	**Date:** April 2, 2024 Zone: Industrial I-1 02-28-004 Permitted Uses #24 Oilfield Services

Description of business Activities:
Natural Gas Generator Maintenance, performed on site at the well site.

See Page titled - LinkedIn

Attachments:
- Pictures

BUSINESS LICENSE APPLICATION

CITY OF NAPLES
BUSINESS LICENSE APPLICATION
1420 East 2850 South
Naples, UT 84078
p. 435.789.9090 f.435.789.9458

Organization Type: ☐ Sole Proprietor ☐ Partnership LLC ☑ Corporation ☐ Business Status: ☐ New ☐ Location Change ☐ Name Change ☐ Ownership Change Nature of Business: ☐ Contractor ☑ Services ☐ Oilfield ☐ Retail/Wholesale ☐ Home Occupation ☐ Other:	Is Business Name Registered with the State ☑ Yes ☐ No Federal Tax ID#/SS# 30-0827340 Utah Sales Tax # 13950032-002-STC State License # & Type (if applicable)
Business Name: Mesa Natural Gas Solutions, LLC	DBA: Mesa Solutions, LLC

Business Address: 1717 1700 South Street	City: Vernal	Zip 84078

Business Telephone: 307-472-6372	After Hours Emergency Contact: Technical Operations Center	Phone: 307-472-6372

Mailing Address: (If Different)	City, State and Zip
Description of Business Activities: Natural Gas Generator Maintenance	# of employees 4

Owners Name: Arroyo Investors	Home Address:	Home Phone:
Owners Driver License #/Work ID # N/A	Owners Date of Birth N/A	US Citizen ☑ Yes ☐ No
Managers Name: (If Applicable) Mike Trott	Managers Home Address: N/A	Phone:

Fee Amount	****************OFFICIAL USE ONLY****************
Base Fee ______ $______ Employees ______ x $3.00 ______ Initial Inspection Fee ______ Beer License/Class ______ Other ______ Total Fees $______	Approved by Building/Fire ______ Date 4-2-2024 Approved by Council ______ Date ______ B/L # ______ Date Paid ______ Amt Received ______ Receipt # ______ Received By ______ Check # ______

The foregoing information is correct to the best of my knowledge. I am aware that this applications does not constitute approve to operate a business until approved by Naples City and a license has been issued. I hereby agree to conduct said business strictly in accordance with the law and ordinances covering such businesses, and that no other type of business will be conducted other than what has been stated above, and swear under penalty of law that the information contained herein is true.

______	3/22/2024
Signature of Owner/Applicant	Date
Michael Trott	CFO
Please Print Name	Title

If applicable please provide a "**Site Specific Plan**" and emergency contact information.

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Mesa Natural Gas Solutions

Electric Power Generation

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We are a leading energy services provider specializing in the engineering, manufacturing, sales, leasing, and operations of cutting-edge power technology including natural gas and liquid propane-powered generator sets and microgrids. Mesa's best-in-class power solutions enable customers to reduce their energy costs and capital expenditures as well as increase reliability and operational up-time, all while lowering emissions and decreasing their carbon footprint. Mesa currently operates across the globe with headquarters and multiple satellite locations in the United States. Today, Mesa provides sustainable power generation for commercial and industrial prime power, microgrids, standby power, and a variety of other global applications.

Website https://www.247mesa.com

Item No._____

MEMO TO: ***City Council, City Manager*** **FROM:** *Dale Peterson* Building Official	**Subject:** Business License for: Basin Granite, Inc 1299 East 1500 South Naples, Utah 84078
Recommendation: *Approve the business license for:* ***Basin Granite Inc.*** *1299 East 1500 South* *Naples, Utah 84078* *To operate a Fabrication business of cutting and installing granite, stone, quartz countertops*	**Date:** March 13, 2024 Zone: I-1 Industrial **02-28-004 USE REQUIREMENTS** **Permitted Uses:** Carpenter, electric, plumbing and heating shops. Cutting of counter tops.

Business activities:

Processes and installs Counter tops for commercial and residential kitchens, baths, and offices.

Attachments:

- Pictures

BUSINESS LICENSE APPLICATION

CITY OF NAPLES
BUSINESS LICENSE APPLICATION
1420 East 2850 South
Naples, UT 84078
p. 435.789.9090 f.435.789.9458

Organization Type: ☐ Sole Proprietor ☐ Partnership LLC ☐ Corporation ☒	Is Business Name Registered with the State ☒ Yes ☐ No
Business Status: ☒ New ☐ Location Change ☐ Name Change ☐ Ownership Change	Federal Tax ID#/SS# 87-1081518
Nature of Business: ☒ Contractor ☐ Services ☐ Oilfield ☐ Retail/Wholesale	Utah Sales Tax # EXEMPT
☐ Home Occupation ☐ Other:	State License # & Type (if applicable)
Business Name: BASIN GRANITE, INC	DBA:

Business Address:	City:	Zip
1299 E 1500 S	VERNAL	84078

Business Telephone:	After Hours Emergency Contact:	Phone:
907-306-3864		

Mailing Address: (If Different)	City, State and Zip

Description of Business Activities:	# of employees
Fabrication of granite, stone, quartz countertops.	1

Owners Name:	Home Address:	Home Phone:
DERIK WINKLER		
Owners Driver License #/Work ID #	**Owners Date of Birth**	**US Citizen**
		☒ Yes ☐ No
Managers Name: (If Applicable)	**Managers Home Address:**	**Phone:**

Fee Amount		***************OFFICIAL USE ONLY***************
Base Fee	$	Approved by Building/Fire [signature] Date 3-13-24
Employees 1 x $3.00		Approved by Council ______ Date ______
Initial Inspection Fee		B/L # 1034 Date Paid 4-1-24 Amt Received 40.00
Beer License/Class		Receipt # 16127 Received By GH Check # 264
Other		
Total Fees	$ 40.00	

The foregoing information is correct to the best of my knowledge. I am aware that this applications does not constitute approve to operate a business until approved by Naples City and a license has been issued. I hereby agree to conduct said business strictly in accordance with the law and ordinances covering such businesses, and that no other type of business will be conducted other than what has been stated above, and swear under penalty of law that the information contained herein is true.

[signature] 2/27/2024
Signature of Owner/Applicant Date

P DERIK WINKLER PRESIDENT
Please Print Name Title

If applicable please provide a **"Site Specific Plan"** and emergency contact information.

To Council Members - this is a portion of an email between the Tax Commission and myself in response to the Mayor's request that Basin Granite provide us with a sale tax exemption certificate. These are a couple of the questions I asked and the response I received.

Do all businesses need to apply for a sales tax number? Can a City require that they do so even if they are tax exempt? (I explained the nature of the business of Basin Granite)

From the information provided in your email, if sales tax is paid on the materials that are used to construct the countertops and then the business installs the counter tops, they are converting tangible personal property to real property. in this case, they are not required to have a sales tax account as the tax was paid when the materials were purchased because the business was the last entity to own the materials as tangible person property prior to it being converted to real property.. This is the case with many contractors.

If the business resells the countertops and does not install them, they would need a sales tax account to purchase the materials exempt from sales tax and then charge the sales tax to their customers.

The conclusions provided here are based on the information provided in your email. If the information changes, is incomplete or incorrect in a specific situation the conclusions may change.

Thank you for the information but can you answer the part about whether or not the City can require all businesses to apply for a sales tax number?

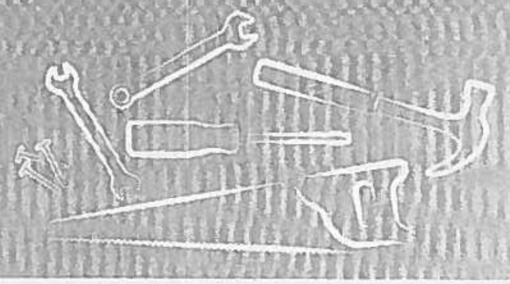
That is not a question that the Tax Commission can answer as we can only answer that the Tax Commission's position is that if the business pays the sales tax on the materials they convert to real property they do not need a sales tax account.. There is a statute that a municipality cannot require a short term lodging business to have a sales tax account and transient room tax account if all of the lodging rentals are done through Airbnb, VRBO or similar services.

PUBLICATION 42

Rev. 6/23

Sales Tax Information for Sales, Installation and Repair of Tangible Personal Property Attached to Real Property

Utah State Tax Commission
P.O. Box 30412
Salt Lake City, Utah 84130
801-297-7780
1-800-368-8824
tax.utah.gov



If you need an accommodation under the Americans with Disabilities Act, email ***taxada@utah.gov****, or call 801-297-3811 or TDD 801-297-2020. Please allow three working days for a response.*

Contents

Introduction

This publication provides sales tax information relating to sales, installation and repair of tangible personal property attached to real property. See Publication 25 for general sales and use tax information.

Tax Commission publications are reference tools. They are not all-inclusive and should not be used as legal references.

Tax laws may change due to legislative action. Changes to law will supersede information in this publication.

Real Property

Construction materials and fixtures become real property when used in building construction or real property improvements. Construction materials (bricks, lumber, nails, cement, etc.) typically stop being personal property once they are converted to real property.

Fixtures (furnaces, built-in air conditioning systems, hot water heaters, water softener systems, water filtration systems, sinks, tubs, etc.) become part of the real property after installation because they are an essential part of real property improvement.

Gas, water and electrical lines serving manufacturing equipment are viewed as real property because they usually also serve the property where the manufacturing equipment is housed. For example, the electrical system that supplies manufacturing equipment also usually powers the lights and the office computers. Since the system is an essential part of the real property, it is treated as real property for sales tax purposes. However, if utility service is installed just for the operation of the equipment (and run through a separate meter), the system is not a part of the real property.

Utility lines and pipelines are generally considered real property if they are underground or permanently attached aboveground. The taxability of other utility line or pipeline materials depends on whether they become real property upon installation or remain personal property. See Rule R865-19S-58.

Buildings are considered real property if they are permanently attached to real property, such as a concrete or steel foundation. A foundation is defined as the base of the building that is embedded below the surface of the soil. Buildings that can be moved without serious damage to either the structure or the real property are considered personal property. Even if buildings are rarely or never moved, they remain personal property unless they are attached to the land.

Who Must Collect and Pay Sales Tax

A person who sells personal property to a final consumer must collect tax on the sale. The sale of personal property that has been converted to real property is not subject to sales tax. The person who converts the property to real property must pay tax on the purchase of the material.

An example of personal property converted to real property is a furnish-and-install contract. Under a furnish-and-install contract, a seller converts tangible personal property to real property (the seller becomes a real property contractor). The contractor is the last person to own the materials as tangible personal property. The contractor must pay sales tax on the purchase of the materials, while the transaction between the contractor and the real property owner is not taxable. But, if the property owner purchases construction materials for use by a third-party contractor, it is the property owner and not the contractor who must pay the sales tax. The following examples show the difference.

Example 1:
A homeowner hires a contractor to remodel a basement. Under a furnish-and-install contract, the contractor buys all the building materials and installs them. The contractor must pay sales tax on the purchase of the building materials because the contractor is the last one to own them before they are converted to real property. The contractor then sells the finished real property improvement to the customer. Since sales of real property improvements are not taxable, the contractor's charge to the homeowner is not taxable.

Example 2:
A homeowner hires a contractor to remodel a basement. Under their agreement, the homeowner buys all the building materials and makes them available to the contractor. The homeowner must pay sales tax on the purchase of the building materials.

Example 3:
A seller sells and installs storm doors. The seller also sells doors to homeowners for do-it-yourself installation. When the seller installs a door, the seller is acting as a real property contractor because the door is converted to real property. As a real property contractor, the seller must pay sales tax on the purchase of the door, but charges to the homeowner are not taxable. When the seller sells a door but does not install it, the seller should buy the door tax-free for resale and collect sales tax from the homeowner.

Example 4:
A seller who sells and installs wall-to-wall carpet must pay sales tax on purchases of installation materials. When installed, wall-to-wall carpet becomes part of the real property. If the seller sells carpeting to a homeowner for installation by the homeowner (or someone else working for the homeowner), the homeowner must pay the sales tax. Carpet tiles also become part of real property after installation. Unattached floor coverings such as throw rugs or oriental carpets remain personal property.

In each of these examples, the contractor must pay sales and use tax on the purchase of an item the contractor sells and installs.

Purchases of Construction Materials for Resale

A contractor must buy construction materials for resale tax-free and collect sales tax from the end consumer if the items are sold as tangible personal property. But the contractor must pay use tax on the purchase of the item if the contractor buys construction materials tax-free for resale, then uses them for personal use or converts them to real property through an installation.

Some contractors engage in both types of transactions, as in the case of a contractor who sells and installs storm doors, but also sells doors directly to customers for installation by someone else.

See Rule R865-19S-58.

Incorrect Practices

A contractor who sells tangible personal property under a furnish-and-install contract may not:

1. collect sales tax on the transaction;
2. offset the sales tax owed on the contractor's purchase of the tangible personal property by any sales tax the contractor incorrectly collected on the furnish-and-install contract; or
3. show the tax owed on the contractor's purchase of construction materials (or any amount that appears to be tax) as a separate item on a customer invoice or contract.

A contractor that incorrectly collects sales tax on property sold under a furnish-and-install contract must pay that tax to the Tax Commission, unless the tax is refunded to the buyer.

Personal Property Permanently Attached to Real Property

The above rules do not apply to sales of items that remain tangible personal property after they are attached to real property. Sales of tangible personal property attached to real property are taxable to the last buyer.

Tangible personal property is considered permanently attached to real property if it must be attached to function correctly and it will remain attached over its useful life. This includes an accessory which is essential to the operation of the tangible personal property. Often, removing permanently attached personal property would seriously damage it or require a major repair of the real property. Permanently attached personal property may be temporarily removed for repair or renovation onsite and still be considered permanently attached.

Permanently attached personal property does not include movable tangible personal property that is attached for convenience, stability or an obviously temporary purpose.

Some items that remain tangible personal property even when permanently attached to real property are:

- Manufacturing machinery and equipment (including accessories and repair parts), even if the machinery or equipment is attached to real property. A manufacturer can buy or lease manufacturing equipment tax-free upon giving the seller an exemption certificate. Replacement equipment is eligible for an exemption.
- Trade fixtures can vary from one tenant to another without major change to the building. Examples of trade fixtures include dress racks, display cases, barber chairs, dental chairs and physician tables.

Tangible personal property that is considered permanently attached to real property includes:

- A television antenna or satellite dish, even if it's attached to a house and its wiring is dropped inside. A property owner may or may not remove items like these upon sale of the property. Sales tax is due on the homeowner's purchase of a satellite dish or antenna, even if the seller installs it.
- Property attached to oil, gas or water pipelines.
- Manufacturing machinery and trade fixtures where the attachment is essential for the operation of the equipment and where removal of the equipment will cause substantial damage to the equipment or the real property.

The following items are not considered tangible personal property permanently attached to real property:

- A dishwasher, refrigerator, freezer, microwave, stove, washer, dryer or similar item.
- Manufacturing equipment and trade fixtures that are attached for convenience, stability or an obviously temporary purpose.

Repair and Renovation

Parts

Sales and use tax applies to charges for parts used in repair or renovation unless an exemption from the tax applies.

Labor

Sales and use tax applies to charges for labor to repair or renovate property , except repair or renovation of:

- real property,
- tangible personal property permanently attached to real property, and
- tangible personal property exempt from sales and use tax (see Utah Code §59-12-104).

Equipment

A dishwasher, freezer, microwave, refrigerator, stove, washer, dryer or similar item is not considered permanently attached even when affixed to real property and all repair charges are subject to tax.

If an item is permanently attached to real property, its accessories are also considered permanently attached if they are a necessary part of the item and are installed only to serve the operation of the item.

An item attached to real property may be removed for on-site repairs, but if it is repaired off-site, it reverts to tangible personal property and the repairs are taxable.

Example 1:
A repairman services a portable refrigeration case in a grocery store. The case sits in an aisle near an electrical outlet. It may be shifted easily from place to place as needed, but when used it is screwed into the floor so it will not fall or move. Charges for labor to repair it are taxable. The repairman must collect sales tax on charges for repair parts.

Example 2:
A repairman services a built-in dishwasher. Even though the dishwasher is affixed to real property it is not considered permanently attached. Charges for labor and parts to repair the dishwasher are subject to sales tax.

Installation

Charges for labor to install tangible personal property to real property are not subject to sales tax, even if the personal property is not actually converted to real property. The exemption for installation charges applies if the charges are listed separately on the invoice.

Example 1:
An installer screws a piece of manufacturing equipment into the floor. Even though the connection does not convert the equipment to real property, the installation charges are exempt if listed separately. If the installer merely plugs the equipment into an electrical outlet, the connection to the real property does not qualify for this exemption.

Example 2:
A dealer sells a satellite dish and attaches it to the customer's home. Although the satellite dish is not converted to real property, charges for labor to install it to the real property are not taxable if listed separately. In this case, the sale of the dish is taxable (because it is tangible personal property), but the labor charges to install it are not taxed.

Example 3:
A dealer sells and installs insulation on above ground pipes that are attached to real property but are not part of the real property. Because the above ground pipes are permanently attached to real property, the charges for the installation are not taxable if listed separately on the invoice. Charges for the sale of the insulation are subject to tax.

Fabrication

Charges to fabricate or complete a finished article of tangible personal property are taxable and must be included in the sales price, before tax is calculated.

Example 1:
A manufacturer uses materials to create sections of fence that will be sold through a home improvement center. The finished product is tangible personal property and sales tax is calculated on the total sales price, including materials and labor to fabricate the sections of fence.

Example 2:
A manufacturer uses materials to create a product sold as tangible personal property. Due to the nature of the product, it is delivered in pieces to the customer's location. The manufacturer finishes the fabrication of the product at the customer's location by assembling the pieces into the finished product. The labor to assemble/fabricate the product at the customer's location is subject to sales tax.

See Tax Commission Rule R865-19S-51.

Washing or Cleaning

Sales tax applies to charges for washing or cleaning tangible personal property, including tangible personal property permanently attached to real property. Charges for cleaning and washing real property are not subject to tax.

Sales of Construction Materials to Tax-Exempt Organizations

This section covers government agencies, public transit districts, subcontractors of public transit districts, public schools and religious or charitable organizations.

Sales of construction materials made directly to federal government agencies are exempt from sales tax if the federal agency pays the seller directly.

Sales of construction materials to State of Utah agencies and Utah local governments (counties, or cities, etc.) are exempt from sales tax if the agency pays the seller directly and the items are converted to real property by employees of the government entity. The buyer must complete an exemption certificate for the seller's tax records. No exemption is allowed for purchases by governments of other states or countries.

Sales of construction materials made directly to public transit districts are exempt from sales tax. Also, sales of construction materials to subcontractors of public transit districts are exempt if the tangible personal property is clearly identified and installed or converted to real property owned by the public transit district. A contractor must provide the supplier an exemption certificate, form TC-721G.

Sales of construction materials to public schools or religious or charitable organizations are tax exempt if bought directly by the organization or a contractor working for the organization. A contractor must provide the supplier an exemption certificate, form TC-721 (for religious or charitable organizations) or TC-721G (for public schools). The certificate must identify the contractor as the buyer claiming the exemption. In the case of an audit, the contractor must be able to show (through the contract, purchasing systems, job costing systems, etc.) that the items bought tax-free with the exemption certificate have been built into the real estate of the exempt institution.

Note: The exemption for construction materials (items that become real property upon installation) described above allows the contractor to buy materials on behalf of the institution. This exemption does not extend to items bought by the institution that remain tangible personal property even when affixed to real property. Such items may be bought tax-free by the exempt entity, so long as they are bought directly by the institution and not the contractor.

Example 1:
A public school hires a contractor to add a wing to its existing building. The contractor agrees to buy and install all building materials, including lockers and a hallway display case. The addition is specially designed with a recess in the wall where the lockers and display case will be permanently attached. In this example, the lockers and the display case will both become real property upon installation and the contractor may buy them tax free on behalf of the school.

An exemption certificate must be completed by an authorized agent of the school or by the contractor, who is authorized to buy construction materials on the school's behalf.

Example 2:
A public school hires a contractor to install two rows of free-standing lockers. These lockers do not become real property upon installation, so they are not exempt construction materials that the contractor can buy on the school's behalf. However, a contractor with a sales and use tax license may buy the lockers tax-free under the resale exemption and then sell them tax-free to the school under the exemption for sales to government entities. The contractor must give a completed resale exemption certificate to the locker vendor and get an exemption certificate, purchase order, check or voucher from the school to prove the exemption.

See Tax Commission Rules R865-19S-58 and R865-19S-78.

Sales of Construction Materials for Out-of-State Real Property Contracts

Exemption

Purchases of tangible personal property that is later made part of real property outside of Utah are exempt from sales and use tax if:

1. the other state does not charge a sales, use, gross receipts or similar tax; or
2. the other state does charge a sales, use, gross receipts or similar tax but does not allow a credit for Utah sales and use tax.

Example 1:
ABC Construction, Inc. (ABC) in Cedar City has a contract to build a restaurant in Montana. ABC buys and receives materials for the contract at its Utah facility and then ships them to Montana. Montana does not tax ABC on the materials. ABC may buy the materials tax-free.

Example 2:
ABC Construction, Inc. (ABC) in Salt Lake City has a contract to build a hotel in Idaho. ABC buys and receives materials for the contract at its Utah facility and then ships them to Idaho. Idaho taxes ABC on the materials and allows a credit for tax paid to Utah. ABC pays tax to Utah at the lower Idaho rate (if the Idaho rate is higher, ABC would pay Utah the full Utah tax and Idaho any difference).

Sales tax publications provide general guidance only. They do not contain all sales or use tax laws or rules. If you need additional information, call 801-297-7705 or 1-800-662-4335 (outside the Salt Lake area), or email **taxmaster@utah.gov.**

Examples

The following table contains examples to help you better understand the distinction between taxable charges for sales, installation and repair.

Item	Sale of Items & Repair Parts	Installation Labor Charges	Fabrication (Setup) Labor Charges	Repair Labor Charges [4]
Above-ground pipes that are permanently attached	Treat as personal property and taxable to the final buyer.	Nontaxable if attached to the well.		Nontaxable if attached to the well.
Above-ground tanks that are permanently attached	Treat as personal property taxable to the final buyer. Treat as real property if part of the building's plumbing system.		Taxable if to create tangible personal property. [1, 2]	Nontaxable if attached to real property.
Automated pool cover	A. An automated cover for an in-ground pool is treated as real property if it is built in and specially fitted to the pool. B. A portable pool cover or a cover for an unattached, above-ground pool is treated as personal property taxable to the final buyer.	A. Nontaxable if the cover is built in and specially fitted to an in-ground pool. [3]	B. Taxable labor if to create tangible personal property. [1, 2]	Nontaxable if the cover is built in and specially fitted to an in-the-ground pool and the cover must be attached to work properly.
Automated teller machine (ATMs)	A. Treat as construction materials taxable to the contractor if built into the building. B. Freestanding ATM machines are treated as personal property and are taxable to the final buyer.	A. Nontaxable if built into the building. [3]	B. Taxable if freestanding or not permanently attached to real property. [1]	Nontaxable if built into the building. Taxable if freestanding or not permanently attached to real property.
Bank vault	A. Treat as real property taxable to the contractor if built into the building. B. Treat as sale of personal property taxable to the final buyer if freestanding.	A. Nontaxable if built into the building. [3]	B. Taxable if freestanding. [1]	Nontaxable if built into the building. Taxable if freestanding or not permanently attached to real property.
Cable TV lines	Generally treat as real property of the cable company (like utility lines).	Nontaxable [3]		Nontaxable
Commercial gas dryer at a laundromat	Treat as sale of personal property taxable to the property owner as final buyer.		Taxable [1, 2]	Taxable
Commercial Gas Stove in a Restaurant	Treat as sale of personal property taxable to the property owner as final buyer.		Taxable [1, 2]	Taxable
Commercial ice machine at a convenience store	Treat as sale of personal property taxable to the property owner as final buyer.		Taxable [1, 2]	Taxable

Item	Sale of Items & Repair Parts	Installation Labor Charges	Fabrication (Setup) Labor Charges	Repair Labor Charges [4]
Commercial kitchen exhaust systems (hoods, fans, ducts & fire supression built around the exhaust system)	Treat as sale of tangible personal property to the property owner as final buyer.		Taxable [1, 2]	Taxable
Construction crane	Treat as sale of personal property taxable to the final buyer.		Taxable [2]	Taxable. The item is not designed to remain at one site over its useful life.
Conveyor belt (manufacturing facility)	Treat as personal property taxable to the final buyer.		Taxable [1, 2]	Taxable
Custom made blinds and shutters installed by the seller (blinds or shutters fitted to the interior of the window opening that cannot be resized or moved to another window.)	Treat as sale of real property.	Nontaxable [3]		Nontaxable
Dishwasher	Treat as sale of personal property taxable to the property owner as final buyer.		Taxable [1, 2]	Taxable
Dock leveler	A. Treat as real property and taxable to the contractor if constructed as part of the dock and the dock is part of realty. B. Treat as personal property and taxable to the final buyer if merely fastened or attached to the dock after the fact.	A. Nontaxable if built into the building. [3]	B. Taxable if freestanding. [1, 2]	Nontaxable if built into the building. Taxable if freestanding or not permanently attached to real property.
Elevators	Treat as real property and taxable to the contractor.	Nontaxable [3]		Nontaxable
Freezer	Treat as sale of personal property taxable to the property owner as final buyer.		Taxable [2]	Taxable
Hot tub	A. If permanently built into the building or the ground, it is treated as real property and taxable to the contractor. B. Treat as personal property taxable to the final customer if portable or freestanding.	A. Nontaxable if built into the building, such as recessed into the floor. [3]	B. Freestanding [1, 2]	Taxable unless permanently built into the building, such as a tub recessed into the floor.
Hot water heaters	Treat as real property taxable to the seller, if sold under furnish-and-install contract. If sold to the buyer for installation by someone other than the seller, treat as personal property taxable to the final buyer.	Nontaxable [3]		Nontaxable

Item	Sale of Items & Repair Parts	Installation Labor Charges	Fabrication (Setup) Labor Charges	Repair Labor Charges [4]
Lockers	A. Lockers built into the recess of a wall specially built for them are treated as real property. B. Freestanding lockers are treated as personal property.	A. Nontaxable if built into the building. [3]	B. Taxable if freestanding. [1,2]	Nontaxable if built into the building. Taxable if freestanding or not permanently attached to real property.
Microwave oven	Treat as sale of personal property taxable to the property owner as final buyer.		Taxable [1,2]	Taxable
MRI machine in a hospital	Treat as sale of personal property taxable to the property owner as final buyer.		Fabrication labor to create tangible personal property is taxable. [1,2]	Nontaxable if attachment, other than power supply, is necessary for the machine to work and the way it is attached suggests it will stay in the same place over its useful life.
Oil drilling rig	A drill rig that is moved from place to place is treated as personal property taxable to the final buyer.		Taxable [1,2]	Taxable
Overhead crane (industrial plant)	A. Treat as sale of personal property taxable to the property owners as final buyer. B. If the crane is installed as part of the building construction process and the building is specially adapted to its use, treat as construction materials.	B. Nontaxable if built into the building, and the building is designed and constructed for the crane. [3]	A. Taxable if freestanding. [1,2]	Nontaxable if built into the building. Taxable if freestanding or not permanently attached to real property.
Paint booth / spray booth	Treat as sale of tangible personal property to the property owner as final buyer.		Taxable [1,2]	Taxable
Portable building	A. Treat as real property taxable to the contractor if permanently attached to a foundation. B. Treat as personal property taxable to the final buyer if freestanding or left on wheels or skids.	A. Nontaxable if permanently attached to real property. [3]	B. Taxable if left on wheels, skids or freestanding. [2]	Nontaxable if attached to a foundation, pad or real property. Taxable if left on wheels, skids or freestanding.
Printing press	Treat as sale of personal property taxable to the final buyer.		Taxable [1,2]	Taxable
Residential gas barbeque	Treat as sale of personal property taxable to the property owner as final buyer.		Taxable [1,2]	Taxable

Item	Sale of Items & Repair Parts	Installation Labor Charges	Fabrication (Setup) Labor Charges	Repair Labor Charges [4]
Residential gas dryer	Treat as sale of personal property taxable to the property owner as final buyer.		Taxable [1,2]	Taxable
Residential gas stove	Treat as sale of personal property taxable to the property owner as final buyer.		Taxable [1,2]	Taxable
Residential refrigerator with ice maker	Treat as sale of personal property taxable to the property owner as final buyer.		Taxable [1,2]	Taxable
Restaurant oven/grill	Treat as sale of personal property taxable to the property owner as final buyer.		Taxable [1,2]	Taxable
Safety deposit boxes	A. A bank of safety deposit boxes built into a recess in the wall is treated as real property taxable to the contractor. B. Treat as sale of personal property taxable to the final purchaser if free-standing.	B. Nontaxable if built into the building.	A. Taxable if left freestand-ing. [1,2]	Nontaxable if built into the building. Taxable if freestanding or not per-manently attached to real property.
Shed/garage	A. Treat as sale of personal property taxable to the final buyer if freestand-ing or left on the shed's foundation. B. Treat as real property taxable to the contractor if permanently attached to a separate foundation. [5]	B. Nontaxable if per-manently attached to a separate foundation. [3]	A. Taxable if left freestand-ing or on skids. [1,2]	Taxable if left freestand-ing on its own foundation. Nontaxable if permanently attached to a separate foundation.
Theater seats	Treat as real property taxable to the contractor if attached during construc-tion and if the building is specially designed for the seats.	Nontaxable if the build-ing was designed for the seats and the way they are attached suggests they will stay in the same place over their useful life. [3]		Nontaxable if the building was specially designed for the seats and the way they are attached suggests they will stay in the same place over their useful life.
Underground tank installed under "furnish-and-install" contract	Treat as construction materials taxable to the contractor.	Nontaxable [3]		Nontaxable
Underground tank sold for installation by someone other than the seller or the seller's installer	Treat as personal property taxable to the buyer.	Nontaxable [3]		Nontaxable
Walk-in cooler	Treat as sale of personal property taxable to the property owner as the final buyer.		Taxable [1,2]	Taxable

Item	Sale of Items & Repair Parts	Installation Labor Charges	Fabrication (Setup) Labor Charges	Repair Labor Charges [4]
Wall-to-wall carpet	Treat as real property taxable to the seller, if sold under furnish-and-install contract or by someone working for the seller. If sold to the buyer for installation by someone other than the seller, treat as personal property taxable to the final buyer.	Nontaxable [3]		Nontaxable
Water filtration system (includes well pumps)	Treat as real property taxable to the seller, if sold under furnish-and-install contract or by someone working for the seller. If sold to the buyer for installation by someone other than the seller, treat as personal property taxable to the final buyer.	Nontaxable [3]		Nontaxable
Water softener system	Treat as real property taxable to the seller, if sold under furnish-and-install contract or by someone working for the seller. If sold to the buyer for installation by someone other than the seller, treat as personal property taxable to the final buyer.	Nontaxable [3]		Nontaxable
Window Coverings, Draperies and Rods	Treat as sale of personal property taxable to the property owner as final buyer.	Nontaxable [1]		Nontaxable if installation charges are listed separately.

[1] Separately stated charges to attach this item to real property are nontaxable.

[2] Charges for labor to create finished tangible personal property are taxable (see Administrative Rule R865-195-51).

[3] Charges to convert tangible personal property to real property are nontaxable.

[4] Repair labor charges for tangible personal property are taxable unless the repaired item was exempt under §59-12-104.

[5] Foundation is defined as the base of the building that is embedded below the surface.

NAPLES CITY

BUDGET CALENDAR

APRIL 12.................BUDGET 2025 AND 2024 RE-OPENER #1 TO DEPARTMENTS

APRIL 25.................MEETING WITH CITY MANAGER – DURING THE DAY

MAY 2......................SUBMITTED TO MIKE

MAY 9....................TENTATIVE BUDGET ADOPTION CITY COUNCIL MTG

MAY 20.....................COUNCIL WORKSHOPS – MONDAY NIGHT - 6:00 PM ?????????

JUNE 13.......................PUBLIC HEARING BUDGET 2025 / RE-OPENER #1 2024 CITY COUNCIL MTG

JUNE 27.....................ADOPT BUDGET 2025 CITY COUNCIL MEETING