

The background of the top half of the page is the Arkansas state flag, which features a red field with a white diamond in the center. The diamond is bordered by a blue band containing white stars. The word 'ARKANSAS' is written in blue capital letters across the center of the diamond.

ARKANSAS

2019 Voter Guide

St. Francis County Ballot Issues

Sales Tax & Bond Election | Dec. 10, 2019

UofA **DIVISION OF AGRICULTURE**
RESEARCH & EXTENSION
University of Arkansas System

PUBLIC POLICY CENTER

This guide to the St. Francis County Ballot Issues was produced by the Public Policy Center at the University of Arkansas System Division of Agriculture.

www.uaex.edu/ballot



2019 Voter Guide St. Francis County Ballot Issues

Voters in St. Francis County have an election Dec. 10, 2019.

They will be voting on three county-wide sales tax measures and a bond issue. The Public Policy Center provides information on the issues to help voters better understand what is being asked of them.

What's on the ballot?

- A permanent 0.25% (1/4%) sales and use tax
- A temporary 0.625% (5/8%) sales and use tax and permission for St. Francis County to issue up to \$14,320,000 in bonds
- A permanent 0.125% (or 1/8%) sales tax for juvenile programs and services

Why are these issues on the ballot?

A county sales tax and bond issue must be approved by the voter. At a meeting on Oct. 1, 2019, the St. Francis County Quorum Court voted to place these measures on the ballot for voters to decide.

Who can vote in this election?

People who live in St. Francis County and are registered to vote are eligible to vote in this special election.



www.uaex.edu/ballot

 [@uaex_ppc](https://twitter.com/uaex_ppc)

 www.facebook.com/uappc

Conflict of interest: This fact sheet was prepared to provide the citizens of St. Francis County with information to help them in making an informed choice on Election Day. An effort has been made to ensure the information is presented in a fair and balanced way that best represents the facts associated with this ballot issue. As part of this effort, we are obligated to divulge potential conflict of interest and to recognize their influence on the educational programs and matter we produce. The University of Arkansas System Division of Agriculture and St. Francis County Cooperative Extension Service are partially funded by state and county general funds. As such, any laws affecting revenues of the state or county has the potential to affect the St. Francis County Extension Office.



SALES TAX & BOND ELECTION

St. Francis County Jail & Law Enforcement Sales Taxes & Bond Issues

ELECTION DATE: Tuesday, December 10, 2019

What is being proposed?

St. Francis County is proposing to demolish the current county jail and build and equip a new county jail, emergency dispatch center and sheriff's administration offices in a location that has yet to be determined. The county is proposing two new countywide sales taxes to pay for the construction and maintenance of the new facility that combined would increase the St. Francis County sales tax rate from 2% to 2.875%.

The ballot includes:

- A permanent 0.25% (1/4%) sales and use tax
- A temporary 0.625% (5/8%) sales and use tax and permission for St. Francis County to issue up to \$14,320,000 in bonds

The bond debt for building the new jail would be paid off with money collected from the 0.625% temporary tax, which would expire when the debt is repaid. The county could also use revenue from the proposed 0.25% tax to repay the bonds as well as other jail-related costs. The 0.25% tax could be used for buying land for the new jail, installing utilities and parking lots, and for maintaining and operating the jail.

Voters will see a total of three sales tax proposals on their Dec. 10 ballot that if approved, would result in a combined countywide sales tax of 3%. The other sales tax proposal is related to juvenile programs and services. More information about that sales tax proposal can be found on page 6.

The following statements are examples of what supporters and opponents have made public either in media statements, campaign literature, on websites or in interviews with Public Policy Center staff. The University of Arkansas System Division of Agriculture does not endorse or validate these statements.

What do supporters say?

- The county has addressed every fixable issue to the extent possible and reasonable within our jail.
- The county would have to pay other county jails to house inmates if St. Francis County doesn't have a plan in place to construct a facility by July 2020 that meets the State Criminal Detention Facility Standards.

What do opponents say?

- The proposal does not say where the jail would be built.
- There is no organized opposition. However, people in general may be opposed to paying a higher sales tax on their purchases.

Exercising your voting privilege:

We live in a democratic society where voting is a privilege of citizenship. Democracy works best when informed citizens exercise their voting privilege.

Election Day for this issue is

December 10, 2019. Early voting begins December 2, 2019. Please exercise your right to vote on this issue.

QUICK LOOK:

What does your vote mean?

You will be voting on two separate measures related to the jail.

0.25% County-Wide Sales and Use Tax for Jail and Law Enforcement Facilities:

FOR: A FOR vote on the 0.25% county-wide sales and use tax measure means you are in favor of permanently increasing the St. Francis County sales tax rate by 0.25%, or 1/4%, to pay for the costs associated with demolishing the existing jail; for acquiring, constructing, improving, expanding, equipping, furnishing, operating and maintaining new or existing jail and law enforcement facilities; and for repaying bonds approved by the voters and issued by the county to finance jail and law enforcement facilities.

AGAINST: An AGAINST vote on the 0.25% county-wide sales and use tax measure means you are not in favor of permanently increasing the St. Francis County sales tax rate by 0.25%, or 1/4 %, to pay for the costs associated with demolishing the existing jail; acquiring, constructing, improving, expanding, equipping, furnishing, operating and maintaining new or existing jail and law enforcement facilities; and for repaying bonds approved by the voters and issued by the county to finance jail and law enforcement facilities.

Jail and Law Enforcement Facilities Bonds and 0.625% Sales and Use Tax:

FOR: A FOR vote on this measure means you are in favor of issuing up to \$14,320,000 in bonds to finance the construction of a new county jail and law enforcement building and to temporarily increase the county sales tax rate by 0.625% or 5/8% to pay off that bond debt. The tax associated with this measure would expire when the bonds are repaid.

AGAINST: An AGAINST vote on this measure means you are not in favor of issuing up to \$14,320,000 in bonds to finance the construction of a new county jail and law enforcement building and to temporarily increase the county sales tax rate by 0.625%, or 5/8%, to pay off that bond debt.

When is the election?

Early voting starts Dec. 2, 2019 at the St. Francis County Courthouse, located at 313 S. Izard St. in Forrest City.

The election is Dec. 10, 2019. St. Francis County voters can check their voter status or find out where they're supposed to vote on Election Day by calling the St. Francis County Clerk's Office at 870-261-1725. You can also check your voter registration status online at www.voterview.ar-nova.org.

What are the county's plans?

St. Francis County officials propose building a 26,000-square-foot building that would house up to 144 people, including male and female inmates and state prisoners. The building would also include office space for the sheriff's office and a 911 Communications Center. An additional 16 staff positions would be added to staff the new jail. County officials said construction costs would not exceed \$13.2 million.

County officials said they have not decided yet where to build the new jail and law enforcement. They anticipate construction starting in October 2020. The county has issued a request for proposals, which was published in the local newspaper in October, seeking proposals from property owners for land the county could buy for the jail. The ad said the property must consist of at least eight acres and that proposals would be public information.

At an October meeting, the Quorum Court also approved an ordinance to reduce the county general operations property tax rate for five years if voters approve all three proposed ballot measures. The ordinance would reduce the county general operations millage rate from 4.9 mills to 3.9 mills, starting with tax bills mailed in 2021.

Although the ordinance states that the decrease would last for five years, millage rates are set annually by the Quorum Court. The Quorum Court would officially set the tax rate for bills collected in 2021 in late 2020. Future Quorum Court members could potentially vote to

change the rate each year before five years pass. There also is no language in the ordinance requiring the millage to increase back to 4.9 mills after five years.

St. Francis County's existing county general operations property tax generates about \$1,037,000 per year. Lowering the millage rate from 4.9 mills to 3.9 mills would reduce collections by about \$211,633 a year. County officials said they would look at "different alternatives" to make up that lost property tax revenue.

What is a mill?

A mill, or millage, is a tax rate the county applies to the assessed value of property to come up with the dollar amount you owe on your tax bill. The millage rate is applied to personal property, such as a car or boat or livestock, and to real property, such as a house or business building.

County governments can levy up to 5 mills for general county operations. One mill equals \$1 per \$1,000 of assessed value. The assessed value for personal and real property is 20% of market value.

For the owner of a \$100,000 home, this means they are taxed on \$20,000 for that home. In St. Francis County, the Quorum Court levies a 4.9 mill property tax for county general operations. This means the owner of a \$100,000 home now pays \$98 in taxes a year for county general operations. Under the county's proposal to reduce the millage rate to 3.9 mills, the property owner would pay \$78 a year in taxes in 2021, or a \$20 reduction if voters approve all three sales tax proposals and the Quorum Court approves the lower rate in 2020.

What are bonds?

Bonds are certificates of debt used by states, cities, counties or other government entities to finance large projects, such as roads, schools or sewer systems. Debt is paid off over a long period of time. They are similar to home mortgages. Bonds require a dedicated revenue stream.

It is estimated that issuing \$14.3 million in bonds, plus interest and bond fees, will cost approximately \$16.9 million to repay over nine years.

What are the issues identified at the county jail?

The Criminal Detention Facilities Review Committee, a state agency, noted in its 2018 and 2019 inspections of the county jail that on a typical day 46 of the jail's

78 jail beds were out of service and not suitable for housing people because of plumbing problems and other age-related issues. The reports said a number of doors, locks and plumbing fixtures are obsolete, and the facility struggles with lighting and electrical issues as well as flooding.

St. Francis' jail was built in 1942 and additions were made in 1990 with the proceeds of a bond issue and sales tax approved by voters in 1989. The inspection reports mentioned that while the jail has proper space for 30-35 people, the inmate count will reach 75 to 80 on some days. In 2018, the jail had an average daily population of 65 people. In the 2019 report, the average daily population was listed as 50.

The state inspection report says the county is in need of more cells and additional storage space, observing that hallways, outdoor activity areas and general work spaces have to also serve as storage areas in the current jail. This can hamper emergency responses or evacuations.

The county jail also lacks a sufficient staffing level. Arkansas' criminal detention facility standards can be found online at www.dfa.arkansas.gov/criminal-detention/facility-standards.

How does the community currently pay for the jail?

Property and sales tax revenues cover the majority of the cost of running the county jail. For 2019, the St. Francis County Quorum Court budgeted \$700,000 to operate and maintain the county jail.

The jail's budget is also funded by fines from circuit and district courts, and by reimbursements from the state and area cities that house prisoners at the county jail. Cities reimburse the county \$40 a day for housing their prisoners awaiting trial. This daily fee generated \$115,000 last year, according to county officials.



How much money do county governments spend on law enforcement and public safety?

Counties in Arkansas spent 38% of their annual budget on law enforcement and public safety in 2017, according to a University of Arkansas System Division of Agriculture analysis of Arkansas county government spending trends between 1999 and 2017. This category includes county jails and sheriff department budgets.

St. Francis County's public safety expenditures in 2017 were slightly below state average, with public safety accounting for 35% of county expenditures. That spending amounted to \$122 per person living in the county in 2017.

How does St. Francis County's sales tax compare to neighboring counties?

Voters will have three different sales tax questions to decide Dec. 10. If voters approve all three proposed sales taxes, St. Francis County's sales tax rate would increase from 2% to 3% in April 2020. (This rate does not include city or state sales tax.)

Counties in Arkansas have sales tax rates ranging from 0% in Monroe County to 3.25% in Cleveland County. The median sales tax rate of Arkansas' 75 counties is 1.75%. Nearby counties have the following sales tax rates:

County	Current County Sales Tax Rate
Crittenden	2.75%
Cross	3%
Lee	1%
Monroe	0%
St. Francis	2% (3%*)
Woodruff	2%

*Rate if three proposed sales taxes are approved.

Source: Arkansas Department of Finance and Administration, List of cities and counties with local sales and use tax; October-December 2019

How much money would the proposal generate?

According to St. Francis County officials, the permanent 0.25% (or 1/4%) sales tax would generate an estimated \$700,000 a year. The proceeds from this tax would be used to operate and maintain the jail, although county officials would have the authority to use the money to pay off the construction debt.

The temporary 0.625% (or 5/8%) sales tax would generate an estimated \$1.75 million per year over the nine years it would be in place. All of the proceeds from this sales tax would be used to repay the bond debt issued to build the jail and law enforcement building. Once the debt is paid off, this tax would expire.

The jail's current operating budget is \$700,000 a year. If the sales tax were to pass, county officials said the jail's operating budget would increase to \$1.2 million a year.

If approved, when would the sales tax begin and end?

If approved by voters, the taxes would go into effect April 1, 2020. The 0.625% sales tax dedicated to the bond debt would be collected until the bond is repaid, which county officials estimate to be around 2029. The second 0.25% sales tax, for operation and maintenance of the jail, would be permanent and would not expire unless repealed by voters in the future.

Who would pay the additional taxes?

The taxes would be paid by everyone purchasing goods or services subject to a sales and use tax in the county, including its cities.

What would happen if the two issues related to the county jail fail?

St. Francis County officials would remain responsible for housing inmates. County officials anticipate the jail would become a 24-hour holding facility. People arrested in St. Francis County would have to be taken to jail in surrounding counties after 24-hours or released if space were unavailable. The county anticipates this would cost \$800,000 a year based on current rates.

What would happen if one sales tax issue passes but not the other?

County officials said they would probably hold another election at a later date to seek passage of the tax that doesn't pass.

The following is the official wording for both sales tax questions as they will appear on the ballot.

**0.25% SALES AND USE TAX FOR JAIL
AND LAW ENFORCEMENT FACILITIES**

Adoption of a 0.25% local sales and use tax within St. Francis County, the net collections of which remaining after deduction of the administrative charges of the State of Arkansas and required rebates will be distributed only to the County and used for one or more of the following: (a) to acquire, construct, improve, expand, equip, furnish, demolish, operate and maintain new or existing jail and law enforcement facilities, including any necessary land acquisition and utility, road and parking improvements related thereto or in support thereof and (b) to pay and secure the repayment of bonds approved by the voters and issued by the County from time to time to finance jail and law enforcement facilities and facilities related thereto or in support thereof. The levy of the tax is not dependent on any bonds being approved or issued.

FOR ☐

AGAINST ☐

**JAIL AND LAW ENFORCEMENT FACILITIES BONDS AND
0.625% SALES AND USE TAX**

Bonds of St. Francis County in one or more series in the maximum aggregate principal amount of \$14,320,000 to finance all or a portion of the costs of acquiring, constructing, equipping and furnishing new jail and law enforcement facilities, including particularly, without limitation, a new jail, communications center, sheriff's office and administrative offices related to law enforcement and any necessary land acquisition and utility, road and parking improvements related thereto or in support of thereof, and, in order to pay the bonds, the levy and pledge of a 0.625% local sales and use tax within the County.

If the bonds are approved, there will be levied within the County a new 0.625% sales and use tax, the net collections of which remaining after deduction of the administrative charges of the State of Arkansas and required rebates will be used solely to retire or pay obligations with respect to the bonds in accordance with Amendment No. 62 to the Arkansas Constitution. The tax will expire after the bonds have been paid or provision is made therefor in accordance with the Arkansas statutes. In order to provide additional funds to pay or to further secure repayment of the bonds, the County may also pledge to the bonds the net collections of an additional county-wide 0.25% sales and use tax if such additional tax is separately approved by the voters. The issuance of the bonds is not dependent on the additional 0.25% tax being approved.

FOR ☐

AGAINST ☐



SALES TAX ELECTION

St. Francis County Juvenile Programs & Services Sales Tax

ELECTION DATE: Tuesday, December 10, 2019

What is being proposed?

St. Francis County is proposing a permanent 0.125%, or 1/8%, county-wide sales tax to support juvenile programs and services in the county.

Voters will see a total of three sales tax proposals and a bond issue on their Dec. 10 ballot. The two other sales taxes and bond issue are related to building a new county jail. More information about that sales tax proposal can be found on page 1.

When is the election?

Early voting starts Dec. 2, 2019 at the St. Francis County Courthouse, located at 313 S. Izard St. in Forrest City.

The election is Dec. 10, 2019. St. Francis County voters can check their voter status or find out where they're supposed to vote on Election Day by calling the St. Francis County Clerk's Office at 870-261-1725. You can also check your voter registration status online at www.voterview.ar-nova.org.

Why are county officials asking voters for a sales tax increase?

County officials said the county does not have enough money in its budget to increase support for juvenile programs and services.

The following statements are examples of what supporters and opponents have made public either in media statements, campaign literature, on websites or in interviews with Public Policy Center staff. The University of Arkansas System Division of Agriculture does not endorse or validate these statements.

What do supporters say?

- Programs such as a day and or event reporting center would keep children busy. It's a way of knowing where they are, what they are doing and keeping them off the street.
- Anything we can do to help the youth of this community, we ought to do it.

What do opponents say?

- Do we need comprehensive juvenile programs in place to deter our youth from going to jail? Yes we do. But the current proposal does not address any researched or proven juvenile programs.
- We are spending more money on building a jail and locking people up rather than spending more money on our juveniles. One-eighth of a cent is not enough.

Exercising your voting privilege:

We live in a democratic society where voting is a privilege of citizenship. Democracy works best when informed citizens exercise their voting privilege. **Election Day for this issue is December 10, 2019. Early voting begins December 2, 2019. Please exercise your right to vote on this issue.**

What are the county's plans?

County officials said they intend to use this tax revenue to increase the Juvenile Court Judge's budget to provide funding for programs but may also use it for non-court related programs for juveniles.

At an October meeting, the Quorum Court also approved an ordinance to reduce the county general operations property tax rate for five years if voters approve all three proposed ballot measures. The ordinance would reduce the county general operations millage rate from 4.9 mills to 3.9 mills, starting with tax bills mailed in 2021.

Although the ordinance states that the decrease would last for five years, millage rates are set annually by the Quorum Court. The Quorum Court would officially set the tax rate for bills collected in 2021 in late 2020. Future Quorum Court members could potentially vote to change the rate each year before five years pass. There also is no language in the ordinance requiring the millage to increase back to 4.9 mills after five years.

St. Francis County's existing county general operations property tax generates about \$1,037,000 per year. Lowering the millage rate from 4.9 mills to 3.9 mills would reduce collections by about \$211,633 a year. County officials said they would look at "different alternatives" to make up that lost property tax revenue.

What is a mill?

A mill, or millage, is a tax rate the county applies to the assessed value of property to come up with the dollar amount you owe on your tax bill. The millage rate is applied to personal property, such as a car or boat or livestock, and to real property, such as a house or business building.

County governments can levy up to 5 mills for general county operations. One mill equals \$1 per \$1,000 of assessed value. The assessed value for personal and real property is 20% of market value.

For the owner of a \$100,000 home, this means they are taxed on \$20,000 for that home. In St. Francis County, the Quorum Court levies a 4.9 mill property tax for county general operations. This means the owner of a \$100,000 home now pays \$98 in taxes a year for county general operations. Under the county's proposal to reduce the millage rate to 3.9 mills, the property owner would pay \$78 a year in taxes in

QUICK LOOK: What does your vote mean?

FOR: A FOR vote on the 0.125% county-wide sales and use tax measure means you are in favor of permanently increasing the St. Francis County sales tax rate by 0.125%, or 1/8%, to support or provide programs and services for juveniles in the county.

AGAINST: An AGAINST vote on the 0.125% county-wide sales and use tax measure means you are not in favor of permanently increasing the St. Francis County sales tax rate by 0.125%, or 1/8%, to support or provide programs and services for juveniles in the county.

2021, or a \$20 reduction if voters approve all three sales tax proposals and the Quorum Court approves the lower rate in 2020.

What does the county mean by "Juvenile Programs and Services"?

The ordinance calling for this election and the sales tax ballot title do not provide a definition for juvenile programs and services. When asked what this phrase meant, county officials responded that these would be programs and services designed for "juvenile delinquents and at risk youth" to provide "rehabilitation and encouragement that will deter them from crime related activities."

St. Francis County officials provided examples of possible juvenile programs and services including a contract for juvenile detention centers, transportation services, life skill courses, family therapy, youth mentoring, drug court, ministerial support services, a residential child facility, additional juvenile officer staffing, and an after-hour reporting center for juveniles, which is an alternative to incarceration that can provide children with programs and services.

How much revenue would the sales taxes generate?

According to St. Francis County officials, the permanent 0.125% (or 1/8%) sales tax would generate an estimated \$350,000 a year.

If approved, when would the sales tax begin and end?

If approved by voters, the tax would go into effect in April 2020. The tax would not expire unless repealed by voters.

Who would pay the additional taxes?

The taxes would be paid by everyone purchasing goods or services subject to a sales and use tax in the county, including its cities.

How does St. Francis County’s sales tax compare to neighboring counties?

Voters will have three different sales tax questions to decide Dec. 10. If voters approve all three proposed sales taxes, St. Francis County’s sales tax rate would increase from 2% to 3% in April 2020. (This rate does not include city or state sales tax.)

Counties in Arkansas have sales tax rates ranging from 0% in Monroe County to 3.25% in Cleveland

County. The median sales tax rate of Arkansas’ 75 counties is 1.75%. Nearby counties have the following sales tax rates:

County	Current County Sales Tax Rate
Crittenden	2.75%
Cross	3%
Lee	1%
Monroe	0%
St. Francis	2% (3%*)
Woodruff	2%

*Rate if three proposed sales taxes are approved.
Source: Arkansas Department of Finance and Administration, List of cities and counties with local sales and use tax; October-December 2019.

What would happen if the issue fails?

St. Francis County would not have additional funds for juvenile programs and services.

The following is the official wording for the sales tax question as it will appear on the ballot.

0.125% SALES AND USE TAX FOR
JUVENILE PROGRAMS AND SERVICES

Adoption of a 0.125% local sales and use tax within St. Francis County, the net collections of which remaining after deduction of the administrative charges of the State of Arkansas and required rebates will be distributed only to the County and used to support or provide programs and services for juveniles in the County.

FOR ☐

AGAINST ☐

St. Francis County Ballot Issues Worksheet

Read through the fact sheets in this voter guide to find out what supporters and opponents are saying and get answers to questions about terminology or the implications of proposed ballot issues. Once you have all the facts, determine for yourself which vote to cast. Use the worksheet below to keep track of your decisions.

I plan to vote...	
<input type="radio"/> FOR <input type="radio"/> AGAINST	<div>0.25% Sales and Use Tax for Jail and Law Enforcement Facilities</div> <div>Notes: _____</div> <div>_____</div> <div>_____</div> <div>_____</div>
<input type="radio"/> FOR <input type="radio"/> AGAINST	<div>Jail And Law Enforcement Facilities Bonds and 0.625% Sales and Use Tax</div> <div>Notes: _____</div> <div>_____</div> <div>_____</div> <div>_____</div>
<input type="radio"/> FOR <input type="radio"/> AGAINST	<div>0.125% Sales and Use Tax for Juvenile Programs and Services</div> <div>Notes: _____</div> <div>_____</div> <div>_____</div> <div>_____</div>

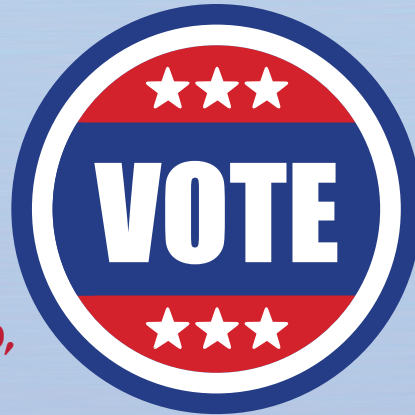
Important Dates

Dec. 2nd Early voting begins

Dec. 10th Election Day

Election Information

**Polling places are open on
Election Day, December 10, 2019,
from 7:30 a.m. to 7:30 p.m.**



If you need help finding your voting location or aren't sure whether you are registered to vote, contact the St. Francis County Clerk's office by calling (870) 261-1725.

Share What You've Learned



The University of Arkansas System Division of Agriculture gives permission for individuals or organizations to copy and/or reproduce this publication.

The Public Policy Center at the University of Arkansas System Division of Agriculture is to be appropriately cited as the source, and the user will refrain from altering the content in any way that might be construed to suggest that the Arkansas Cooperative Extension Service is a supporter or opponent of an issue.

Digital versions of this publication are available at www.uaex.edu/business-communities/voter-education/local-ballot-issues.aspx



501-671-2299 | publicpolicycenter@uaex.edu | www.uaex.edu/ppc

Facebook: **www.facebook.com/uappc** | Twitter: **@uaex_ppc**