

A graphic of the Arkansas state flag, featuring a white field with the word 'ARKANSAS' in blue, surrounded by a blue border with white stars. The graphic is set against a background of a waving American flag.

ARKANSAS

2017 Voter Guide

Woodruff County Ballot Issues

Sales Tax Election | Aug. 8, 2017

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

PUBLIC POLICY CENTER

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

www.uaex.edu/ballot



2017 Voter Guide Woodruff County Ballot Issues

Voters in Woodruff County have an election Aug. 8, 2017.

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?

- **0.375% Sales and Use Tax for Jail and Law Enforcement Purposes**
- **Jail and Law Enforcement Facilities Bonds and 0.5% Sales and Use Tax**
- **0.125% Sales and Use Tax for Economic Development Purposes**

Why are these issues on the ballot?

A sales tax and related bond issue must be approved by voters. At a meeting on May 15, 2017, the Woodruff County Quorum Court voted to place these measures before the voters.



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Conflict of interest: This fact sheet was prepared to provide the citizens of Woodruff 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 Woodruff 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 Woodruff County Cooperative Extension Service Office. Additionally, the Extension Office is located in the annex building above the current county jail.



SALES TAX & BOND ELECTION

Woodruff County Jail and Law Enforcement Facilities

ELECTION DATE: Tuesday, August 8, 2017

What is being proposed?

Woodruff County is proposing to build and equip a new jail, emergency dispatch center and sheriff's administration offices in Augusta. The county is proposing to pay for the construction and maintenance of the new facility with two new county-wide sales taxes that combined would increase the county's overall sales tax rate from 1 percent to 1.875 percent.

Voters are being asked to vote on two jail-related sales tax proposals and to allow the county to issue up to \$5.965 million in bonds to pay for the construction and furnishing of the new jail and law enforcement facility up front. The bonds would be paid off with money collected from a temporary 0.5 percent (1/2) sales and use tax that would expire when the debt is repaid. A second 0.375 percent (3/8) sales tax would be permanent and would be used to pay for the construction, furnishing, operation and maintenance of the new jail and law enforcement facilities.

Voters will see a total of three sales tax proposals on their Aug. 8 ballot. The other sales tax is related to economic development. More information about that sales tax proposal can be found on page 5.

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 fixed just about 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 Woodruff County doesn't have a jail that meets modern-day codes and regulations.

What do opponents say?

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 Aug. 8, 2017. Early voting begins Aug. 1, 2017. 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.

0.375 Percent County-Wide Sales and Use Tax:

FOR: A FOR vote on the 0.375 percent county-wide sales and use tax measure means you are in favor of permanently increasing the Woodruff County sales tax rate by 0.375 percent or 3/8 percent to pay for the costs associated with acquiring, constructing, improving, expanding, equipping, furnishing, operating and maintaining a new or existing jail and law enforcement facilities.

AGAINST: An AGAINST vote on the 0.375 percent county-wide sales and use tax measure means you are not in favor of permanently increasing the Woodruff County sales tax rate by 0.375 percent or 3/8 percent to pay for the costs associated with acquiring, constructing, improving, expanding, equipping, furnishing, operating and maintaining a new or existing jail and law enforcement facilities.

Bonds and 0.5 Percent County-Wide Sales and Use Tax:

FOR: A FOR vote on the bonds and 0.5 percent county-wide sales and use tax measure means you are in favor of temporarily increasing the Woodruff County sales tax rate by 0.5 percent or 1/2 percent and issuing bonds to pay for acquiring, constructing, equipping and furnishing a new jail and law enforcement facility. The tax associated with this measure would expire when the bonds are repaid.

AGAINST: An AGAINST vote on the bonds and 0.5 percent county-wide sales and use tax measure means you are not in favor of temporarily increasing the Woodruff County sales tax rate by 0.5 percent or 1/2 percent and issuing bonds to pay for acquiring, constructing, equipping and furnishing a new jail and law enforcement facility.

When is the election?

The election takes place Aug. 8, 2017. Early voting starts Aug. 1, 2017. Woodruff County voters can check their voter status or find out where they're supposed to vote on Election Day by calling the Woodruff County Clerk's Office at 870-347-2871.

General Questions

What are the issues with the current jail?

Woodruff County has made multiple improvements to the jail and increased staff training in recent years in response to inspections by the state's Criminal Detention Facilities Review Committee. The 44-year-old jail inside the county's annex building continues to be out of compliance with some state standards.

The committee's 2017 report cited five instances in which the jail was out of compliance, such as the jail lacks natural light, does not have an alcohol unit, does not have a cell that can house a person with disabilities, and its activity room does not meet requirements. One space serves as the holding area, multi-purpose area, active-emergency responder entrance and consultation area for attorneys or religious visits, according to the report.

On occasion, women requiring special housing are transported to an out-of-county facility, the report stated, and that the jail often operates at or above capacity. The current jail's official capacity is 25 people, according to county officials.

What are the plans for a new jail and law enforcement building?

The proposed 11,886-square-foot jail and law enforcement facility would have 40 beds. The building will also house the sheriff's office, emergency dispatch center and an arraignment room.

Why is a new jail better than the alternative of sending prisoners to a neighboring county?

The county's sheriff estimates it would cost Woodruff County between \$40 and \$50 a day to house an inmate in a neighboring county jail, not including the cost of transportation to and from court and medical costs. Woodruff County doesn't have the money in its budget to pay the higher cost of using a neighboring jail, and transporting prisoners would cause additional wear and tear on vehicles. Transporting prisoners to other counties could affect the law enforcement coverage needed to respond to calls from citizens.

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. They are similar to home mortgages in that the bond debt is paid off over time.

How much revenue would the sales taxes generate?

According Woodruff County officials, the permanent 0.375 percent (or 3/8 percent) sales tax would generate an estimated \$285,000 a year for maintenance and operation.

The 0.5 percent (or 1/2 percent) sales tax would generate an estimated \$380,000 per year over the 23 or so years it would be in place. All of the proceeds from this sales tax would go to repay the bond debt issued to build the jail. Once the debt is paid off, this tax would expire.

When would the sales taxes begin and end?

If approved, both taxes would start being collected Jan. 1, 2018. The 0.5 percent sales tax would be collected until the bond is repaid, which county officials estimate to be around 2040. The 0.375 percent tax would not expire unless it's repealed by voters.

Who would pay the additional taxes?

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

How does Woodruff County's sales tax rate compare to neighboring counties?

Voters will have three different sales tax questions to decide Aug. 8. If voters approve all three proposed taxes, Woodruff County's sales tax rate would increase to 2 percent.

County	Current County Sales Tax Rate
Cross	2%
Jackson	2.25%
Monroe	0%
Prairie	1.5%
St. Francis	2.5%
White	1.75%
Woodruff	1% (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



What would happen if the taxes related to the jail do not pass?

If the proposed taxes do not pass, Woodruff County's responsibility for housing inmates still remains. County officials said the jail would be turned into a facility that can hold people for up to 24 hours before they must be released or transferred to a jail that can hold them for longer. County officials said prisoners would be taken to neighboring county jails to be held and the county would have to pay for transporting and housing those prisoners elsewhere.

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

If the 0.375 percent tax passes but the 0.5 percent tax fail, the 0.375 percent tax will be levied. County officials say they would hold another election at a later date to try again on the 0.5 percent tax.

If the 0.375 percent tax fails but the 0.5 percent tax passes, the 0.5 percent tax will be levied unless two-thirds of the Quorum Court determine that the bonds will not be issued. If the bonds are issued and the 0.5 percent tax is levied, county officials say they would hold another election at a later date to try again on the 0.375 percent tax.

What are the plans for the existing jail space should the taxes pass?

The jail is located in the basement of the county annex building that also houses the County Assessor, County Tax Collector, the Augusta Revenue Office, and the Woodruff County Cooperative Extension Service. If the jail moves, it is likely the basement area would be used for storage.

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

**.375% SALES AND USE TAX FOR JAIL
AND LAW ENFORCEMENT PURPOSES**

Adoption of a 0.375% local sales and use tax within Woodruff 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, operate and maintain new or existing jail and law enforcement facilities, including any 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
0.5% SALES AND USE TAX**

Bonds of Woodruff County in one or more series in the maximum aggregate principal amount of \$5,965,000 to finance all or a portion of the costs of acquiring, constructing, equipping and furnishing a new jail and law enforcement facilities, including particularly, without limitation, a new jail, communications center, arraignment room, sheriff's office and administrative offices related to law enforcement and any necessary utility, road and parking improvements related thereto or in support thereof, and, in order to pay the bonds, the levy and pledge of a 0.5% local sales and use tax within the County.

If the bonds are approved, there will be levied within the County a new 0.5% 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 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 0.375% 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 0.375% sales and use tax being approved

FOR

AGAINST



SALES TAX ELECTION

Woodruff County 0.125% Sales and Use Tax For Economic Development Purposes

ELECTION DATE: Tuesday, August 8, 2017

What is being proposed?

Woodruff County is seeking a sales tax to use for attracting new businesses to the county. The proposal is for a permanent .125 percent or 1/8 percent sales tax to be used for economic development purposes and/or to secure the repayment of bonds issued by the county and approved by voters to finance economic development projects.

According to the ballot title, economic development purposes means the funding, promoting and providing of economic development services and economic development projects to stimulate the local economy and to support the creation of private sector job opportunities.

Voters will see a total of three sales tax proposals on their Aug. 8 ballot. The other two sales tax proposals and an accompanying bond issue are related to funding a new county jail. More information about that tax proposal can be found on page 1.

When is the election?

The election takes place Aug. 8, 2017. Early voting starts Aug. 1, 2017. Woodruff County voters can check their voter status or find out where they're supposed to vote on Election Day by calling the Woodruff County Clerk's Office at 870-347-2871.

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?

Businesses have looked at Woodruff County but go to another area. In many cases, the choice is made based upon incentives offered in other areas that have established an economic development program to offer a cash, tax or other incentive to draw a business to the area. This has proved beneficial to many other areas.

What do opponents say?

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 Aug. 8, 2017. Early voting begins Aug. 1, 2017. Please exercise your right to vote on this issue.

QUICK LOOK: What does your vote mean?

FOR: A FOR vote means you are in favor of increasing the Woodruff County sales tax rate for economic development purposes.

AGAINST: An AGAINST vote means you are not in favor of increasing the Woodruff County sales tax rate for economic development purposes.

General Questions

What incentives would be provided and what would the criteria be to obtain them?

At the time this fact sheet was written, the county did not provide information answering this question.

Who would receive the tax money and who would be responsible for deciding how the economic development tax revenue is spent?

Woodruff County would receive the tax revenues. The county judge said a board of people in business would be appointed to advise the quorum court and judge on economic development issues.

How many counties have an economic development tax?

According to the Arkansas Association of Counties, two counties in the state have a sales tax specifically for economic development purposes. They are Clark and Mississippi counties, which both levy a .5 percent (or ½ percent) sales tax for economic development purposes. According to a 2012 sales tax survey by the Arkansas Municipal League, eight cities reported using local sales tax revenue for economic development purposes.

What is Woodruff County's economic situation?

The population of Woodruff County declined substantially from a high of 13,954 in 1960 to 6,741 in 2015, according to the 2017 Rural Profile of Arkansas published by the University of Arkansas System Division of Agriculture.

Employment in Woodruff County decreased 7.1 percent between 2007 and 2015. The 2013 County Profile published by the Division of Agriculture for Woodruff County showed a larger proportion of jobs in Woodruff County were government and governmental enterprises (20 percent) and farm and farm services (19 percent) in 2010 as compared to the state average. The trade sector lost jobs while the professional services sector gained more jobs between 2001 and 2010 than any other sectors in Woodruff County.

While average earnings per job increased 15.2 percent between 2007 and 2014 in Woodruff County, the median household income declined 8.4 percent.

The 2013 Woodruff County Profile can be found at www.uaex.edu/business-communities/strategic-planning/docs/county-profiles/woodruff-county-profile.pdf. The 2017 Rural Profile of Arkansas can be found at <https://www.uaex.edu/publications/pdf/MP541.pdf>.

How much revenue would the sales taxes generate?

According Woodruff County officials, the permanent 0.125 percent (or 1/8 percent) sales tax would generate an estimated \$95,000 a year.

When would the sales taxes begin and end?

The tax would start being collected Jan. 1, 2018. The tax would be permanent and not expire unless repealed by voters.

Who would pay the additional taxes?

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



County	Current County Sales Tax Rate
Cross	2%
Jackson	2.25%
Monroe	0%
Prairie	1.5%
St. Francis	2.5%
White	1.75%
Woodruff	1% (2%*)

How does Woodruff County’s sales tax rate compare to neighboring counties?

Voters will have three different sales tax questions to decide Aug. 8. If voters approve all three proposed taxes, Woodruff County’s sales tax rate would increase to 2 percent.

What would happen if the ballot issue does not pass?

The county will continue to operate as usual, without a dedicated revenue stream for economic development purposes.

*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

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 ECONOMIC DEVELOPMENT PURPOSES**

Adoption of a 0.125% local sales and use tax within Woodruff 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 economic development purposes and/or to secure the repayment of bonds issued from time to time by the County and approved by the voters to finance economic development projects. “Economic development purposes” means the funding, promoting and providing of economic development services and economic development projects to stimulate the local economy and to support the creation of private sector job opportunities.

FOR

AGAINST

Get the Facts

Since 2004, the Public Policy Center at the University of Arkansas System Division of Agriculture has published easy-to-read fact sheets on statewide ballot measures so voters have a better understanding of what is being asked of them.

The information contained in this publication goes through a vetting process to ensure its accuracy and neutrality that includes reviews by:

- Attorneys
- Issue supporters
- Subject experts
- Issue opponents

Share What You've Learned



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Digital versions of this publication are available at www.uaex.edu/ballot.

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Woodruff 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	<p>0.375 % Sales and Use Tax for Jail and Law Enforcement Purposes</p> <p>Notes: _____ _____ _____ _____</p>
<input type="radio"/> FOR <input type="radio"/> AGAINST	<p>Jail and Law Enforcement Facilities Bonds and 0.5 % Sales and Use Tax</p> <p>Notes: _____ _____ _____ _____</p>
<input type="radio"/> FOR <input type="radio"/> AGAINST	<p>0.125 % Sales and Use Tax for Economic Development Purposes</p> <p>Notes: _____ _____ _____ _____</p>

Important Dates

Aug. 1st Early voting begins

Aug. 8th Election Day



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.

Be a part of Arkansas — Vote.

Election Information

**Polling places are open on Election Day,
Aug. 8, 2017, 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 your local county clerk at 870-347-2871.

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