

# Truth in Taxation Frequently Asked Questions

## Why is this tax increase needed?

There are two main reasons for the tax increase, also known as “Truth in Taxation.” *First*, is the need to build a new Sheriff’s Complex, including a jail. The bond and staffing expenses will be greater than Iron County can currently afford. *Second*, is inflation. Iron County has avoided increasing taxes for over 25 years and over the past 5 years has been saving up money to help pay for a portion of the sheriff’s complex. Due to inflation and rising construction costs, the County will need to increase taxes in order to maintain its current level of services and pay for the Sheriff’s Complex.

## Why does Iron County need to build a new Sheriff’s Complex?

The current Sheriff’s Complex and Jail were built in 1987. It is the oldest operating correctional facility in Utah. The equipment is obsolete and outdated. Many replacement parts are no longer in production and must be acquired through websites such as eBay. The facility was designed for only four female prisoners and now averages 25. Many prisoners are housed not in cells, but in common areas that have been converted to dorm-style housing. The current jail is near capacity, and there are times when booked prisoners must be turned away due to overcrowding. To quote Michael Gibbs the Iron County Jail Maintenance Supervisor:

*“Each time we turn away a lawfully arrested individual, we lower the standard of acceptable crime in our community.”*

## Why does Iron County Even Need a Jail?

The Iron County Sheriff is responsible for protecting the citizens of Iron County by providing a secure holding facility for persons legally confined in the county. The primary mission of the Iron County Jail is public safety. The secondary mission of the Iron County Jail is to instill the concept of personal responsibility to its prisoners.

## This Seems Like a Very Large Project. Why is it So Big?

Deciding the proper size of the facility to build has been carefully thought out and researched for years. Ideally, a new Sheriff’s Complex will be big enough for current

needs and growth, both of incarcerated persons as well as sheriff staff. Also, by housing contract inmates, the facility will have the ability to mitigate the expense of building and staffing it. The existing facility can house about 180 inmates. With an expected capacity of over 600 inmates, Iron County will be able to meet our local needs, as well as house state and federal inmates, helping to reduce the burden on taxpayers. Contracting to hold inmates for the generation of revenue is a common practice in all of our neighboring counties, including Washington, Garfield, Kane, and Beaver.

### **Couldn't we simply remodel the existing facility?**

Three factors make this an impossible approach for Iron County. First, the security demands of a jail make it cumbersome and expensive to remodel an operating jail. Second, the existing building and limited land make it impossible. Third, the design of the building is outdated, and any updates would require many more deputies to operate compared to modern designs.

### **Why Doesn't Iron County Build the jail away from population centers?**

Jails are very complex buildings that need significant connections to data, water, power, sewer, etc. Every mile that those services must extend adds millions of dollars of expense. Also, every law enforcement agency in Iron County uses the county jail for detaining arrestees, so a remote location would add miles and time away from their jurisdiction. Finally, community and officer safety, as well as the security of inmates, is lower with every additional mile needed to transport prisoners.

### **Where Will the Sheriff's Complex Be Located?**

The new facility will be located on a 33-acre parcel of land north and west of "Horse Alley" and southeast of the airport in Cedar City. For reference, please see this map:

(link to site map)

### **What is the Difference Between a Jail, a Prison, and a Penitentiary?**

All three are considered correctional facilities. Simply put: **Counties operate jails** and are the first place an accused criminal is detained. Jails hold accused persons going through the court process and inmates convicted of lesser crimes serving sentences under a year. **States operate prisons**, with higher security and hold inmates convicted of more severe crimes serving sentences over a year. The **Federal Government operates Penitentiaries** with the highest security, holding inmates convicted of federal crimes.

### Who is Released into Our Community When They are Discharged?

Conditions of inmate release vary, but typically State and Federal inmates are returned to the county they were arrested for release. Following sentencing, Federal Inmates are relocated to a Federal Penitentiary. County Inmates are released to return to their homes and families.

### Could We Operate the Jail Without Contract Inmates?

Yes, we can. However, in that case, Iron County would be required to cover the entire burden of operating the facility. This would require a tax increase just to operate the new facility, let alone to build it. Our goal is to build a responsibly sized facility and fill the excess capacity with contract inmates to avoid as much impact to the taxpayer as possible.

### How Many Visitors Come to the Jail Daily?

Today, visitors seldom come to the physical jail site for visitation. This is because all visitation is required to be via video conferencing and no in-person visitation is allowed. Most families of inmates choose to stay in their own homes and conference from their living room. A very limited number actually come to the jail to use our video conferencing room.

### How Much Traffic Does a Jail Bring?

Traffic around a jail is typically limited to Sheriff and other law enforcement agencies interacting with the jail. Public traffic is very minimal due to digital visitation previously discussed. Unlike a Fire-Station or Ambulance speeding or running sirens when exiting the facility is rare. Deputies on active patrol primarily respond to calls from locations within the community.

### **Will the New County Jail Lower Property Values or Increase Crime Rates Nearby?**

Studies have shown that Jail facilities have no negative impact on the surrounding property values or on crime rates. This has certainly been our experience with the current facility built in 1987. A thriving community including residential, retail business, churches and schools have been built after the current facility, without negative effect. Most County Jails are built in very close proximity to the populations they serve and interact with.

### **How will this affect my property taxes?**

As mentioned before, the County has done its best to utilize every possible resource before raising taxes. In the past 25 years the County has NOT done a property tax increase to generate additional revenue for the County. In order to finance this new Sheriff's Complex and jail the County will need to increase revenues by approximately \$5,900,000 to pay for the future financing and operating costs. This additional revenue will be generated by increasing the property tax levy across the County. The amount of additional taxes will depend on the value of your home, a primary residential home with a market value of \$400,000 would see approximately \$15.27 monthly increase in their property tax whereas a \$700,000 market value home would see a \$26.73 monthly increase in property tax.

### **What will the County do with this additional revenue?**

It is critical the County has this additional tax revenue so that it can pay for the financing and operating expenses of the Sheriff's Complex and jail. The County is planning to borrow money by issuing bonds to pay for the portions of the jail it can not afford with cash. The County is in a position that it can borrow money at cheaper interest rates, this special kind of debt is called Tax-Exempt Bonds. If the County does not borrow money to pay for the remaining portion of the jail, then it will never be able to save up enough money for the project due to the negative effects of inflation. The additional revenue will go towards bond payments, jail operating expenses and general operating expenses of the County.

### **Will my taxes ever go back down?**

The County's main goal is to keep taxes as low as possible while still providing the high level of service it needs to function. The goal of the County will be for the jail project to eventually pay for its operating and financing expenses, at which time it will use

additional money to start paying down the bonds. Once the debt is paid off it can start to look at current needs and make the decision to decrease taxes.