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state of utah **Lieutenant Governor**

W. Val Oveson LIEUTENANT GOVERNOR

203 STATE CAPITOL BUILDING SALT LAKE CITY, UTAH 84114

September 25, 1986

Dear Fellow Utahn:

On November 4, Utah voters will have the opportunity to vote on three proposed amendments to the Utah State Constitution. We have prepared this Voter Information Pamphlet to help you better understand these proposed amendments. The pamphlet contains arguments for and against the proposals, along with explanations and other information, which I am sure will be of assistance to you.

The pamphlet also contains information on ballot-marking procedures, as well as registering to vote.

I urge you to study this pamphlet, along with other sources of information, so that when you go to the polls you will be able to make a sound, intelligent and informed choice on these proposed changes in our Utah Constitution.

Best wishes.

Sincerely,

W. Val Quesa

W. Val Oveson Lieutenant Governor

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OTE:	In read	ling the text of the propositions the following rules apply:			
	(1)	Underlined words and numbers represent new language being added to the constitution, or current language that is being moved from another section in the constitution.			
	(2) Bracketed and lined-through words or numbers represent current language being delet from the constitution, or current language that is being moved to another section in t constitution.				
	(3)	All other language is the current language in the constitution which is retained witho change.			
	·	Example: Sec. 2. The public [school] <u>education</u> system shall inclu (kindergarten] <u>all public elementary and secondary</u> schools common schools; consisting of primary and grammar grades; hi schools, an agricultural college; a university;] and such other school and programs as the Legislature may [establish] <u>designat</u>			
	Р	resent Constitution: Sec. 2. The public school system shall include kindergarten schoo common schools, consisting of primary and grammar grades; hi schools, an agricultural college; a university; and such other schoo as the Legislature may establish.			
		Proposed Revision: Sec. 2. The public education system shall include all pub elementary and secondary schools and such other schools a programs as the Legislature may designate.			

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Against

Proposition No. 1

PROPERTY TAX EXEMPTION FOR NON-PROFIT HOSPITALS AND NON-PROFIT NURSING HOMES

Vote cast by the members of the 1986 Legislature on final passage: HOUSE (75 members): Yeas, 61; Nays, 9; Absent or not voting, 5. SENATE (29 members): Yeas, 25; Nays, 2; Absent or not voting, 2.

Official Ballot Title:

Shall Article XIII, Section 2 be amended to allow property owned by a nonprofit entity that is used exclusively for hospital or nursing home purposes to be exempt from property tax; and to provide an effective date of January 1, 1986?

IMPARTIAL ANALYSIS

Proposal

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The state constitution provides for the taxation of property. Any exemption from the property tax must also be included in the constitution. The Utah Constitution has always allowed property used exclusively for "charitable purposes" to be exempt from property taxes. Property owned by a non-profit entity used exclusively for hospital or nursing home purposes was considered exempt from property taxes under the charitable exemption until the Utah Supreme Court issued an interpretation of this language in 1985. The court decided that, in determining if a non-profit hospital deserves the charitable exemption, the following six factors must be weighed:

- whether the hospital exists to provide a service, without expecting to be paid;
- whether donations and gifts play a large role in supporting the hospital;
- 3. whether patients are required to pay for services;
- whether the income from all sources (including gifts) is greater than operating and other expenses;
- whether those who may benefit from the charity are restricted to certain groups, or unrestricted;
- 6. whether the hospital provides financial benefit to any private person or interest.

Many non-profit hospitals and nursing homes that were previously tax exempt find it difficult to meet the court's new requirements. As a result, they will be required to pay property taxes. If Proposition 1 passes, non-profit hospitals and nursing homes would be exempt from property taxes without having to meet the court's requirements. If Proposition 1 fails, the Utah Supreme Court's requirements would be used to determine if individual non-profit hospitals and nursing homes should be taxed.

Effective Date

If approved by the voters, this amendment would apply to the tax year beginning January 1, 1986. Taxes imposed on certain nonprofit hospitals and nursing homes under the requirements of the Supreme Court's 1985 decision would not have to be paid for 1986.

Fiscal Impact

If the proposed constitutional amendment is adopted, nonprofit hospitals and non-profit nursing homes will not have to begin paying property taxes. If it is not adopted, non-profit hospitals and nursing homes will begin to pay property taxes to local governments and school districts. The estimated property tax revenue from nonprofit hospitals and nursing homes will be \$7 to \$10 million per year.

Arguments For

A vote in favor of Proposition 1 will prevent an increase in hospital costs which would occur if non-profit hospitals were required to pay property taxes. Non-profit hospitals, like Primary Children's Medical Center, LDS Hospital, McKay Dee, Utah Valley, St. Benedict's, St. Mark's and Holy Cross, and non-profit nursing homes have always been exempt from property taxes. Money received by non-profit hospitals above their actual operating costs goes to replace worn out equipment and provide new services. If they are forced to use that money to pay property taxes, they will be unable to replace outdated equipment and facilities unless prices are increased. The money for the new property taxes would have to come from increased hospital charges. It is estimated that non-profit hospitals will have to raise their room rates over \$10 a day to pay the new property taxes.

This new tax on non-profit hospitals will tax the sick, the elderly, and the poor. Since taxing non-profit hospitals will force them to increase their charges, taxing them will really tax only the sick. The sicker you are, the more tax you will pay. The elderly will be particularly hard-hit. They rely heavily on hospitals, and most live on fixed incomes. The poor, who are ill more often, will also have to pay more for their misfortune. Taxes on non-profit hospitals and non-profit nursing homes will be paid by those who can least afford it!

Non-profit hospitals provide charitable services that government would otherwise have to provide. Non-profit hospitals provide millions of dollars in charity health care every year. They provide free or low-cost health care to thousands of people who need it but cannot pay. Non-profit hospitals also write off millions of dollars in debts from people who cannot pay their total hospital bills. Taxing non-profit hospitals would reduce the amount of charity care available, and could leave many people without health care. Government would have to use tax dollars to provide health care to people that non-profit hospitals now provide. Non-profit hospitals exist only to serve the community.

Non-profit hospitals and non-profit nursing homes have always been tax free in Utah. Since statehood, the Legislature has considered non-profit hospitals and non-profit nursing homes exempt from property taxes. Proposition 1 would clarify in the constitution that non-profit hospitals and non-profit nursing homes are tax exempt. The Legislature, by passage of SJR 4 by a two-thirds majority of both houses, demonstrated that it does not want to tax non-profit hospitals and nonprofit nursing homes.

This is a new tax. A vote in *favor* of Proposition 1 will not increase property taxes since non-profit hospitals and non-profit nursing homes have never been taxed in Utah.

Vote "FOR" Proposition 1!

Senator Warren E. Pugh 5124 Cottonwood Lane Salt Lake City, Utah 84117

Senator Fred W. Finlinson 720 Shiloh Way Murray, Utah 84107

Rebuttal to

Arguments in Favor of Proposition No. 1

Proposition 1 is unnecessary. It changes a system that is working well and does not need to be changed.

We should not give tax-exempt status to all hospitals and nursing homes - only non-profit charitable hospitals and nursing homes! To be tax-exempt, non-profit hospitals shoud be charitable. Truly charitable hospitals will be able to demonstrate that they deserve the tax exemption. They will always be taxfree, as they are now. Hospitals that do not provide charity service should not be tax-free just because their corporate structure is non-profit!

If Proposition 1 passes, non-profit hospitals would not have to prove that they are charitable before obtaining a tax exemption. They could possibly offer no charity care, and still be tax-exempt. This is not right! If this exemption is placed in the constitution, non-profit hospitals and nursing homes will not be reviewed at all. If we defeat Proposition 1, counties will continue to examine these hospitals, and grant a tax exemption if it is deserved.

Hospital costs will not rise if Proposition 1 is defeated! Supporters claim hospital costs will increase, because nonprofit hospitals will have to raise rates to cover taxes. Defeating Proposition 1 will merely allow the county commissioners to continue to evaluate them. Non-profit hospital rates are often no lower than for-profit hospital rates. Non-profit hospitals charge what people will pay, not what the service costs them. Their rates will not change if Proposition 1 fails.

Why should taxpayers subsidize non-profit hospitals when they can't prove they offer charity, and cost the same as for-profit hospitals?

> Representative Joseph M. Moody 72 West 100 North Delta, Utah 84624

Representative Spencer Wyatt 204 East Elberta Drive Ogden, Utah 84404

Arguments Against

By opposing Proposition 1, we do not intend to tax truly charitable hospitals. The constitution does not have to be changed to make charitable hospitals tax-exempt. The present constitution and Utah Supreme Court rulings provide a method for charitable hospitals to be tax-exempt if they meet certain requirements. For example, because Shriner's Hospital and Primary Children's Medical Center provide much charity care, they have never paid property taxes, If they remain charitable, they probably never will. **Proposition 1 is unnecessary**!

Non-profit hospitals are often no different than for-profit hospitals. In the past, hospitals were not taxed because they cared for the sick and poor. They were often operated by religious groups only to provide a public service. Because hospitals were genuine charities and served a public purpose, they deserved tax exemptions. Now, there is little difference between many non-profit hospitals and hospitals run for profit. Non-profit hospitals are big businesses, often run by large corporations. Some supposedly charitable hospitals even turn away or sue patients who cannot pay. These hospitals should not receive property tax exemptions. It is time to tax big-business hospitals unless they really are charities.

If a hospital or nursing home does not provide charity care, then it should pay property taxes. If this amendment passes, any hospital or nursing home that is set up to be non-profit would be tax-exempt, even if it gives no charity care at all. There will be no incentive for hospitals to provide charity care. Only charitable non-profit hospitals should be tax exempt! By defeating Proposition 1, we encourage hospitals to be true charities.

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Proposition 1 is too vague, and could allow hospitals to avoid taxes unfairly. The field of health care changes every day. Given the way the amendment is worded, it is difficult to know how it might be interpreted. Clinics and other medical facilities might qualify as tax-exempt if they are set up as non-profit corporations. Passing this amendment could encourage many institutions to set up as non-profit corporations just to avoid taxes. County boards of equalization could not review the status of these hospitals and nursing homes. Now, counties can require non-profit hospitals to pay taxes, depending on how much charity care they give. Let's not give tax exemptions that aren't justified!

Unfair tax exemptions cause higher taxes for everyone. If nursing homes and hospitals take unfair advantage of this amendment to avoid paying taxes, we will lose tax dollars. All taxpayers will have to pay more to make up for the loss. One of the reasons that property taxes are so high now is there are relatively few people in the state who are required to pay property taxes. *Proposition 1 would leave other taxpayers* with an unfair tax burden.

Vote "AGAINST" Proposition 1!

Representative Joseph M. Moody 72 West 100 North Delta, Utah 84624

Representative Spencer Wyatt 204 East Elberta Drive Ogden, Utah 84404

Rebuttal to

Arguments Against Proposition No. 1

The Utah State Legislature passed overwhelmingly Proposition 1 by a vote of 25 to 2 in the Senate, and 61 to 9 in the House of Representatives. The Legislature passed this proposition:

- I. To clarify the recent Utah Supreme Court rulings on property tax exemptions. Unless Proposition 1 is passed, these rulings may take several years and hundreds of thousands of dollars in hearings and legal expenses to clarify, resulting in increased cost to patients. Non-profit hospitals like Primary Children's Medical Center, which provide millions of dollars in charity care, may be taxed because the court's rulings are vague and difficult to apply.
- 11. Non-profit hospitals and for-profit hospitals ARE different. All revenue generated by non-profit hospitals is used to provide new equipment, facilities, and services for the communities they serve. For-profit hospitals distribute a portion of their earnings to investor owners. Non-profit hospitals have no investor owners, only exist to benefit the communities they serve, and under traditional American law have been exempt from taxes.
- III. To continue an exemption which has existed since statehood. The proposition is clear and precise. Only non-profit hospitals and nursing homes as defined by state statute will qualify for exemption. No new exemptions will be created.
- IV. To avoid a new tax on the sick, the elderly, and the poor, those who can least afford it. The proposition will avoid a new regressive sick tax of the worst kind: the sicker you are the more you will pay.

Vote "FOR" Proposition 1. Avoid a new sick tax.

Senator Warren E. Pugh 5124 Cottonwood Lane Salt Lake City, Utah 84117

Senator Fred W. Finlinson 720 Shiloh Way Murray, Utah 84107

COMPLETE TEXT OF PROPOSITION NO. 1 EXTENSION FOR NON-PROFIT HOSPITALS AND NURSING HOMES

A JOINT RESOLUTION OF THE LEGISLATURE PROPOSING TO AMEND THE UTAH CONSTITUTION; RELATING TO REVENUE AND TAXATION; EXTENDING THE PROPERTY TAX EXEMP-TIONS TO INCLUDE AN EXEMPTION FOR HOSPITALS; AND PROVIDING FOR RETROSPECTIVE OPERATION.

THIS RESOLUTION PROPOSES TO CHANGE THE UTAH CONSTITU-TION AS FOLLOWS:

AMENDS: ARTICLE XIII, SEC. 2

<u>Be it resolved by the Legislature of the state of Utah, two-thirds of all</u> <u>members elected to each of the two houses voting in favor</u> <u>thereof</u>:

Section 1. It is proposed to amend Article XIII, Sec. 2, Utah Constitution, to read:

Sec. 2. (1) All tangible property in the state, not exempt under the laws of the United States, or under this Constitution, shall be taxed at a uniform and equal rate in proportion to its value, to be ascertained as provided by law.

(2) The following are property tax exemptions: -

(a) The property of the state, school districts, and public libraries;

(b) The property of counties, cities, towns, special districts, and all other political subdivisions of the state, except that to the extent and in the manner provided by the Legislature the property of the county, city, town, special district, or other political subdivision of the state located outside of its geographic boundaries as defined by law may be subject to the ad valorem property tax;

(c) Property owned by a nonprofit entity which is used exclusively for religious, charitable, <u>hospital</u>, <u>nursing home</u>, or educational purposes; and

(d) Places of burial not held or used for private or corporate benefit.

(3) Tangible personal property present in Utah on January 1, m., which is held for sale or processing and which is shipped to final destination outside this state within 12 months may be deemed by law to have acquired no situs in Utah for purposes of ad valorem property taxation and may be exempted by law from such taxation, whether manufactured, processed, or produced or otherwise originating within or without the state.

(4) Tangible personal property present in Utah on January 1, m., held for sale in the ordinary course of business and which constitutes the inventory of any retailer, or wholesaler or manufacturer or farmer, or livestock raiser may be deemed for purposes of ad valorem property taxation to be exempted.

(5) Water rights, ditches, canals, reservoirs, power plants, pumping plants, transmission lines, pipes and flumes owned and

used by individuals or corporations for irrigating land within the state owned by such individuals or corporations, or the individual members thereof, shall be exempted from taxation to the extent that they shall be owned and used for such purposes.

(6) Power plants, power transmission lines, and other property used for generating and delivering electrical power, a portion of which is used for furnishing power for pumping water for irrigation purposes on lands in the state of Utah, may be exempted from taxation to the extent that such property is used for such purposes. These exemptions shall accrue to the benefit of the users of water so pumped under such regulations as the Legislature may prescribe.

(7) The taxes of the poor may be remitted or abated at such times and in such manner as may be provided by law.

(8) The Legislature may provide by law for the exemption from taxation: of not to exceed 45% of the fair market value of residential property as defined by law; and all household furnishings, furniture, and equipment used exclusively by the owner thereof at his place of abode in maintaining a home for himself and family.

(9) Property owned by disabled persons who served in any war in the military service of the United States or of the state of Utah and by the unmarried widows and minor orphans of such disabled persons or of persons who while serving in the military service of the United States or the state of Utah were killed in action or died as a result of such service may be exempted as the Legislature may provide.

(10) Intangible property may be exempted from taxation as property or it may be taxed as property in such manner and to such extent as the Legislature may provide, but if taxed as property the income therefrom shall not also be taxed. Provided that if intangible property is taxed as property the rate thereof shall not exceed five mills on each dollar of valuation.

(11) The Legislature shall provide by law for an annual tax sufficient, with other sources of revenue, to defray the estimated ordinary expenses of the state for each fiscal year. For the purpose of paying the state debt, if any there be, the Legislature shall provide for levying a tax annually, sufficient to pay the annual interest and to pay the principal of such debt, within 20 years from the final passage of the law creating the debt.

Section 2. The lieutenant governor is directed to submit this proposed amendment to the electors of the state of Utah at the next general election in the manner provided by law.

Section 3. If approved by the electors of the state the amendment proposed by this joint resolution shall have retrospective operation for taxable years beginning January 1, 1986.

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Proposition No. 2

PROPERTY TAX EXEMPTION FOR FARM EQUIPMENT AND FARM MACHINERY

Vote cast by the members of the 1986 Legislature on final passage: HOUSE (75 members): Yeas, 50; Nays, 21; Absent or not voting, 4. SENATE (29 members): Yeas, 21; Nays, 6; Absent or not voting, 2.

Official Ballot Title:

Shall Article XIII, Section 2 be amended to allow farm equipment and farm machinery as defined by the Legislature to be exempt from property tax; and to provide for implementation of the exemption over a period of time as provided by the Legislature?

IMPARTIAL ANALYSIS

Proposal

The state constitution provides for the taxation of property. Any exemption from the property tax must also be included in the constitution. Present agricultural exemptions from the property tax include: irrigation equipment, power plants and electrical equipment used to provide power for irrigation, and livestock.

Farmers now pay personal property taxes, like the taxes paid on cars or industrial machinery, on all farm equipment and machinery. If Proposition 2 passes, farm equipment and machinery as defined by the Legislature would be exempt from property tax. If it fails, farmers would continue to pay taxes on their farm equipment and machinery.

The proposed amendment allows the Legislature to apply the exemption for farm equipment and machinery gradually.

Effective Date

If approved by the voters, this amendment would take effect on January 1, 1987. However, since the amendment allows the Legislature to implement the tax exemption over a period of time, the exemption may not be fully implemented during the 1987 tax year.

Fiscal Impact

The annual loss in property tax revenues from this amendment will depend on the schedule of implementation adopted by the Legislature. Based on current State Tax Commission definitions for farm equipment and farm machinery, it is estimated that this exemption, when fully implemented, would reduce property tax revenue for local governments and school districts by \$1.75 million to \$2.0 million per year.

Arguments For

Agriculture has long been recognized as Utah's most basic industry. In fact, the lifestyle we enjoy in this state is highly dependent upon a strong, healthy agricultural economy. Profitable conditions for our farmers and ranchers not only mean that grocery store shelves will continue to be full, offering Utah's consumers a wide variety of wholesome food at some of the lowest prices found anywhere in the world, but that a large number of businesses and jobs related to our agricultural industry will also be preserved. It is therefore in everyone's best interest to ensure favorable conditions for agriculture.

The Utah Legislature recognizes that agriculture and other businesses are struggling financially, but the real issue is equity. Our constitution intended for tax burdens to be distributed equitably, but over time an inequity has developed regarding personal property. While the average Utah taxpayer pays about 3% of his net income in property taxes and the average business pays about 5%, our Utah farmer now pays nearly 49% of his net income in property taxes each year.

The Legislature overwhelmingly passed Proposition 2 because your lawmakers recognized the need to amend the constitution to allow for a more equitable distribution of the property tax burden. Your "yes" vote will ensure that Utah agriculture will continue to produce the highest quality food and fiber found anywhere in the world, at the lowest possible cost, and protect the viability of many Utah businesses whose future depends on our farmers and ranchers.

> Senator Cary G. Peterson 406 East 500 North Nephi, Utah 84648

We believe it is in the best interest of every Utahn to vote "FOR" Proposition 2 for the following reasons:

- 1. It is a matter of equity. The average worker in Utah pays just over 3% of his income in property tax. The average business pays an average of 3% to 5% of its income in property tax. The average farmer and rancher in Utah during the last ten years paid 27% of his income in property tax, and during the last two years paid 49% of his net farm income in property tax. Property tax on Utah farms and ranches has increased 129% since 1975, yet their income has decreased.
- 2. It will cost Utahns more for food if Utah farmers and ranchers are forced out of business. If the average family of four pays \$100 per week for food, a 2% rise in the cost of food means each family would have to pay \$104 more per year for food. The trucks that deliver Utah-próduced beef, cheese, and flour to California bring back lettuce, strawberries, oranges, and vegetables. If that food had to be trucked in from California without Utah products backhauled to California, food would cost more than it now does.
- 3. The total cost of this proposition is under \$1 per person. That's less than an average hamburger! A yes vote will tell Utah's farmers and ranchers that we believe in equity in taxes, and will help hold the price of food down for all Utahns.

Representative Evan L. Olsen 2009 South 3200 West, Route #1 Young Ward, Utah 84339

Rebuttal to Arguments in Favor of Proposition No. 2

overall property tax burden.

The supporters of Proposition 2 claim the average Utah farmer pays 49% of his net income in property taxes. This claim is misleading! It implies that Proposition 2 would reduce property taxes on *land*. Farmers pay the majority of their property taxes on land. In fact, Proposition 2 will not affect taxes on land - only property taxes on farm equipment. Taxes on farm equipment are a very small part of a farmer's property taxes. Only two-tenths of one percent of gross income is needed to pay personal property taxes (on equipment and machinery) by farmers in Utah. *Passing Proposition 2 will hardly affect the average farmer's*

We have already given farmers breaks on property taxes. To be fair to farmers, the Green Belt exemption on farms lowered the property tax on farmland. Also, there are no property taxes on irrigation systems, no taxes on livestock, and no sales tax on farm equipment.

Proposition 2 would apply to all "farmers", regardless of need. If it passes, it will become just one more tax benefit that may be abused by people who take unfair advantage of the tax benefits available to farmers. Other citizens who don't have the income to use these tax dodges will have to bear more taxes.

Proposition 2 will be difficult to administer. No one knows what it will cost the state, since no one knows what will be considered "farm equipment". Administering it will be expensive.

Proposition 2 will encourage abuse and make property taxes less fair. Vote "AGAINST" Proposition 2!

> Senator Karl G. Swan 347 Upland Drive Tooele, Utah 84074

Representative Franklin W. Knowlton House Chairman, Revenue and Taxation Interim Committee Box 426 Layton, Utah 84041

Arguments Against

Farming is a vital American industry. Consequently government, particularly the federal government, has established many and varied programs over the last 125 years to assist farmers and American agriculture. This has benefitted all Americans. Because the federal government during the last six years has done so poorly by American agriculture, I see the present state effort to give "farm aid" by way of property tax exemptions on farm equipment as a poor, inequitable, and certainly anti-free enterprise manipulation of our state tax system.

This exemption should not be allowed in the constitution! Although some farmers are struggling right now, in the future they may not be. The constitution is hard to change. If we place a special exemption in the constitution, it will be hard to take out later if necessary. The constitution is not the place for an exemption of this sort.

The Legislature has already helped farmers through the Green Belt amendment. For example, property used for farming is taxed at a fraction of its value, and all livestock and irrigation equipment is tax exempt. Farmers already benefit from tax breaks that save them millions of dollars in taxes each year. It is not fair to give one group of businessmen, in this case farmers, further tax breaks at the expense of other businesses and individuals!

To avoid higher taxes which might be imposed on other groups, I'recommend voting "AGAINST" Proposition 2!

Senator Karl G. Swan 347 Upland Drive Tooeie, Utah 84074

Proposition 2 would increase the burden on other taxpayers. Property taxes, including taxes on land, buildings, and personal property (like equipment and cars), are established in the Utah Constitution. There are few exemptions, and new exemptions cannot be added without a vote of the people. The constitution intended that everyone pay taxes, because everyone receives the benefits of government. Further exemptions like those proposed by Proposition 2 would make others pay more taxes.

Taxes should be fair! The fairest tax is a broadly-applied tax, with few exemptions. Fair exemptions should be given to everyone, or to as many as possible. Exempting only farmers from property taxes on equipment is not fair. It means taxpayers like you and me will have to bear more of the tax burden.

Why farmers and not others? To be fair, this exemption would have to be given to other groups and industries. Taxes on equipment constitute up to 60% of property taxes paid by some industries. Several groups have already asked for a similar exemption. Many of us would like to have our cars exempt from taxes, too. However, exempting everyone from taxes on equipment or cars would cause massive tax increases on homes and businesses. It is not fair to give an exemption like this only to farmers.

To keep property taxes fair, and as low as possible, let's not allow exemptions that are unfair to most Utahns! If we can't grant this exemption fairly, let's not grant it at all.

Vote "AGAINST" Proposition 2!

Representative Franklin W. Knowlton Box 426 Layton, Utah 84041

Rebuttal to Arguments Against Proposition No. 2

Opponents to the passage of Proposition 2 have suggested that exempting farm machinery from property tax is inequitable and unfair because it shifts the tax burden to other property. In fact, it does shift the tax burden and it should because farmers are now paying a disproportionate share of their income on property taxes (nearly 50%). Please remember that farmers own homes and automobiles and other personal property, too.

We must correct the inequity in the tax system to help preserve Utah agriculture, the food machine that feeds us all three times a day.

Some argue that such an exemption does not belong in the constitution. *More than two-thirds of our legislators disagree.*

Please vote "FOR" Proposition 2.

Senator Cary G. Peterson 406 East 500 North Nephi, Utah 84648

For those who say we should treat those in agriculture the same as other businesses, we agree. However, there is a law in Utah that allows most businesses to mark their product up at least 6% above cost, before resale. Farmers cannot set their prices, and their products are selling below cost of production. Farmers are caught in the middle.

The constitution drafted in 1895 under very different conditions allows for change as conditions change. In 1895 the majority of Utahns were directly involved in agriculture. Now only 2% are farmers.

With the very expensive machinery they use and their products selling below cost, they cannot continue to operate. At least 12 other states, including Colorado, Oregon, Nebraska, and Texas have exempted farm machinery from property tax.

> Representative Evan L. Olsen 2009 South 3200 West, Route #1 Young Ward, Utah 84339

COMPLETE TEXT OF PROPOSITION NO. 2 PROPERTY TAX EXEMPTION FOR FARM EQUIPMENT AND FARM MACHINERY

A JOINT RESOLUTION OF THE LEGISLATURE PROPOSING TO AMEND THE UTAH CONSTITUTION; PROVIDING AN EXEMP-TION FROM THE PROPERTY TAX FOR FARM EQUIPMENT AND FARM MACHINERY; PROVIDING FOR AN IMPLEMENTATION PERIOD; AND PROVIDING AN EFFECTIVE DATE.

THIS RESOLUTION PROPOSES TO CHANGE THE UTAH CONSTITU-TION AS FOLLOWS:

AMENDS: ARTICLE XIII, SEC. 2

Be it resolved by the Legislature of the state of Utah, two-thirds of all members elected to each of the two houses voting in favor thereof:

Section 1. It is proposed to amend Article XIII, Sec. 2, Utah Constitution, to read:

Sec. 2. (1) All tangible property in the state, not exempt under the laws of the United States, or under this Constitution, shall be taxed at a uniform and equal rate in proportion to its value, to be ascertained as provided by law.

(2) The following are property tax exemptions:

(a) The property of the state, school districts, and public libraries;

(b) The property of counties, cities, towns, special districts, and all other political subdivisions of the state, except that to the extent and in the manner provided by the Legislature the property of the county, city, town, special district, or other political subdivision of the state located outside of its geographic boundaries as defined by law may be subject to the ad valorem property tax;

(c) Property owned by a nonprofit entity which is used exclusively for religious, charitable, or educational purposes;

(d) Places of burial not held or used for private or corporate benefit[-]; and

(e) Farm equipment and farm machinery as defined by statute. This exemption shall be implemented over a period of time as provided by statute.

(3) Tangible personal property present in Utah on January 1, m., which is held for sale or processing and which is shipped to final destination outside this state within twelve months may be deemed by law to have acquired no situs in Utah for purposes of ad valorem property taxation and may be exempted by law from such taxation, whether manufactured, processed or produced or otherwise originating within or without the state.

(4) Tangible personal property present in Utah on January 1, m., held for sale in the ordinary course of business and which constitutes the inventory of any retailer, or wholesaler or manufacturer or farmer, or livestock raiser may be deemed for purposes of ad valorem property taxation to be exempted.

(5) Water rights, ditches, canals, reservoirs, power plants, pumping plants, transmission lines, pipes and flumes owned and

used by individuals or corporations for irrigating land within the state owned by such individuals or corporations, or the individual members thereof, shall be exempted from taxation to the extent that they shall be owned and used for such purposes.

(6) Power plants, power transmission lines and other property used for generating and delivering electrical power, a portion of which is used for furnishing power for pumping water for irrigation purposes on lands in the state of Utah, may be exempted from taxation to the extent that such property is used for such purposes. These exemptions shall accrue to the benefit of the users of water so pumped under such regulations as the Legislature may prescribe.

(7) The taxes of the poor may be remitted or abated at such times and in such manner as may be provided by law.

(8) The Legislature may provide by law for the exemption from taxation: of not to exceed 45% of the fair market value of residential property as defined by law; and all household furnishings, furniture, and equipment used exclusively by the owner thereof at his place of abode in maintaining a home for himself and family.

(9) Property owned by disabled persons who served in any war in the military service of the United States or of the state of Utah and by the unmarried widows and minor orphans of such disabled persons or of persons who while serving in the military service of the United States or the state of Utah were killed in action or died as a result of such service may be exempted as the Legislature may provide.

(10) Intangible property may be exempted from taxation as property or it may be taxed as property in such manner and to such extent as the Legislature may provide, but if taxed as property the income therefrom shall not also be taxed. Provided that if intangible property is taxed as property the rate thereof shall not exceed five mills on each dollar of valuation.

(11) The Legislature shall provide by law for an annual tax sufficient, with other sources of revenue, to defray the estimated ordinary expenses of the state for each fiscal year. For the purpose of paying the state debt, if any there be, the Legislature shall provide for levying a tax annually, sufficient to pay the annual interest and to pay the principal of such debt, within twenty years from the final passage of the law creating the debt.

<u>Section 2.</u> The lieutenant governor is directed to submit this proposed amendment to the electors of the state of Utah at the next general election in the manner provided by law.

<u>Section 3. If approved by the electors of the state the amendment proposed by this joint resolution shall take effect on January 1, 1987.</u>

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Proposition No. 3

EDUCATION ARTICLE REVISION

Vote cast by the members of the 1986 Legislature on final passage: HOUSE (75 members): Yeas, 52; Nays, 11; Absent or not voting, 12. SENATE (29 members): Yeas, 25; Nays, 4; Absent or not voting, 0.

Official Ballot Title:

Shall Article X, Sections 1, 2, 3, 4, 5, 8, 12, and 13 be amended and renumbered, and Article X, Sections 7, 9, 10, and 11 be repealed, and Article VII, Section 17 and Article XIII, Section 7 be repealed to provide an Education Article which: retains a public education system and establishes a higher education system; provides for public elementary and secondary schools to be free, while allowing the Legislature to authorize fees in the secondary schools; retains an elected board of education; allows the Legislature to provide for the governance of the higher education system; prohibits state and local governments from making appropriations for the direct support of educational institutions controlled by any religious organization; repeals language in the Revenue and Taxation Article relating to education; repeals certain obsolete provisions; makes technical changes; and provides an effective date of July 1, 1987?

IMPARTIAL ANALYSIS

Proposal

The provisions of the Education Article Revision can be divided into four general categories:

1. Structure and Governance of Education — The present Utah Constitution mentions only one system of education: a public school system, which includes "kindergarten schools; common schools, consisting of primary and grammar grades; high schools, an agricultural college; a university; and such other schools as the Legislature may establish." The constitution establishes an elected State Board of Education to control the public school system.

Shortly after statehood, new colleges and universities were formed. They were controlled in different ways, but at no one time was all of higher education controlled by the State Board of Education. Colleges and universities were generally separated from the public education system. In 1969, the Legislature created a system of higher education for the colleges and universities of the state. At the same time, the Legislature created a State Board of Regents to control and supervise the system of higher education. The State Board of Regents is appointed by the governor.

In 1972, the State Board of Education sued the State Board of Regents, claiming that the higher education system was unconstitu-

tional since the constitution did not provide for the creation of a system of higher education separate from public education. The Utah Supreme Court decided that the practice of having two education systems was constitutional.

The proposed constitutional revision provides for two systems of education:

- a. **Public Education System:** Includes all public elementary and secondary schools, plus any other schools and programs that the Legislature may designate. An elected State Board of Education is given the control and supervision of the system (as in the present constitution).
- b. Higher Education System: Includes all public universities and colleges, plus any other institutions and programs that the Legislature may designate. The control and supervision of the system is to be established by statute.

The Legislature is allowed to place additional programs under each system so that certain programs and institutions, such as vocational education, may be assigned to the appropriate system.

2. Free Education — The present constitution provides only that the common schools (grades 1-8) shall be free. The revision states that

public elementary and secondary schools are free, but permits the Legislature to allow fees to be charged in the secondary schools.

3. Prohibition of Direct Support — The present constitution prohibits state and local governments from making any appropriation to aid in the support of schools controlled, even in part, by a religious organization. The meaning of this provision is not completely clear. It may prevent governments from paying a school controlled by a religious organization for a service of benefit to the state. The revision states that state and local governments may not make any appropriation for the *direct* support of a school or educational institution controlled by a religious organization. This clarifies and probably expands the power of state and local governments to offer certain kinds of indirect support.

4. Other Changes — The revision makes a number of other changes. Six sections are either eliminated from the constitution or moved into other sections, as follows:

- a. Article X, Section 7: Section 7 guarantees the school trust funds against loss or diversion. Similar language has been included in Article X, Sections 5 and 7 of the revision.
- b. Article X, Section 9: Section 9 states that neither the Legislature nor the State Board of Education may prescribe the textbooks to be used in the common schools. Since 1909, the State Textbook Commission has been prescribing the textbooks to be used in the schools. The revision eliminates this section to comply with actual practice.
- c. Article X, Section 10: Section 10 establishes institutions for the deaf, dumb, and blind, and requires that proceeds from lands given by the United States Government to the state to support those institutions be placed in a trust fund. Although the revision eliminates this section, these institutions will continue to exist by statute and the state's Enabling Act.
- d. Article X, Section 11: Section 11 requires that the metric system be taught in the public schools of the state. This is the only

required class mentioned in the constitution. Otherwise the Legislature, the State Board of Education, and local school boards decide what classes are required. The revision eliminates this section.

- e. Article VII, Section 17: Section 17 states that the Superintendent of Public Instruction shall perform duties as provided by law. The revision eliminates this section, but the office of the Superintendent of Public Instruction is still mentioned in Article X, Section 3.
- f. Article XIII, Section 7: Section 7 currently places a 2 and 4/10 mill levy limit on the state property tax for general state purposes, and allows the Legislature to make an additional levy for education. The state property tax has not been imposed since the early 1970s. Therefore, the limit has not been used. (The present property tax is a local tax.) Section 7 also states that the Legislature may determine the method of allocating state funds to the school districts. The revision eliminates this section.

In addition, there are changes that modernize language in the constitution. Some sections have also been renumbered.

Effective Date

If approved by the voters, the revision would become effective July 1, 1987.

Fiscal Impact

The proposed constitutional amendment provides that the public schools be free, but allows the Legislature to authorize fees in secondary schools (grades 7-12). Fees are already allowed in grades 7-12 by statute. The fiscal impact of the fees cannot be estimated, since it will depend on future legislative action and state and local school board implementation. Additionally, school land administrative costs, which are now funded with school land revenues, may require clarification by the Legislature as to the future source of funds for these costs.

Arguments For

Proposition 3 simply puts current practice into the constitution. The state's education systems have grown and changed, but the Education Article of the Utah Constitution has not been revised since it was written in 1898. It contains archaic language and practices. For example, the present constitution prohibits a State Textbook Commission, even though the state has had one since 1909. Also, the constitution now includes an agricultural college and a university in the public education system, which has not been the practice for many decades.

Proposition 3 provides clear, simple constitutional language. The present constitution is filled with unclear, unnecessary language. It requires, for example, that the metric system be taught in the schools. Perhaps it should be taught, but why say so in the constitution? Such matters should be determined by law, not the constitution.

Proposition 3 ends uncertainty about education governance. The Utah System of Higher Education was established by law in 1969. Even though the governance structure has been very successful, there has been uncertainty about the system's authority because of unclear constitutional language. Proposition 3 clearly makes the public education system responsible for elementary and secondary education, and the higher education system responsible for college and university education.

Proposition 3 guarantees a free public education. The present constitution states only that the common schools— grades 1-8 — shall be free, but the state has furnished basic education free through grade 12 for many years. Proposition 3 makes this practice constitutionally legitimate. It also gives the Legislature the right to authorize local boards to set fees for limited purposes in high schools. Fees in the early grades are still prohibited.

Proposition 3 allows for laws to change as needs change. Because the Proposition is streamlined, it leaves many nonconstitutional matters where they belong — with the Legislature.

A vote for Proposition 3 is a vote for education in Utah! The State Board of Education and the State Board of Regents agree that Proposition 3 makes necessary changes to improve education in Utah. Now is the time to revise the constitution so the school boards can get on with the substantive issues of education.

> Senator Lyle W. Hillyard 175 East First North Logan, Utah 84321

Representative G. LaMont Richards P.O. Box 25717 Salt Lake City, Utah 84125

Rebuttal to

Arguments in Favor of Proposition No. 3

Proposition 3 changes the current relationship of church and state regarding aid to religious institutions by allowing the state to provide indirect aid. In the current constitution, the state may not make any appropriation in support of schools or institutions owned in whole or in part by any religious organization. Proposition 3 prohibits the state only from making any appropriation for direct aid, leaving the door open for appropriations of indirect aid to church facilities.

If indirect aid is intended, what is meant by indirect aid should be clearly stated in the constitution and not left to state and federal courts to decide.

The principles governing the separation of church and state must always be clear if both entities are to coexist in a friendly atmosphere.

> Representative Dale Warner 1761 Hillside Circle Ogden, Utah 84403

Arguments Against

While there are worthwhile revisions in the proposed article, there is one concern that is so important that the article should not be passed until this matter is properly addressed.

The new wording changes the current relationship of church and state in the law regarding aid to religious institutions. In existing law, the state may not make any appropriation to aid in support of schools or institutions owned in whole or in part by any religious organization. The new wording prohibits the state only from making any appropriation for direct aid, leaving the door open for the giving of indirect aid to churchowned facilities.

As church-owned institutions test this new law to find out what indirect aid they will be entitled to, the state of Utah will then have to turn to the federal constitution for its guide in attempting to resolve the issues. Obviously, if this revision passes, we are setting the state up for countless law suits at taxpayer expense, as the courts will have to decide what is meant by indirect aid in light of the federal constitution.

It does not make sense to word our state constitution so that it is not clear, and require the state to go through court cases to determine what indirect aid is. If indirect aid is intended, it should be defined and clearly stated.

The principles governing the separation of church and state should be clear if both entities are to coexist in a friendly atmosphere.

> Representative Dale Warner 1761 Hillside Circle Ogden, Utah 84403

Proposition 3 doesn't revise anything! All this revision does is restate the status quo. It doesn't give more flexibility to the Legislature, and it doesn't solve the problems of education in Utah. Changes are needed in education, but this revision cuts off the possibility of change!

The Legislature should make the basic decisions about education. Any revision should allow the Legislature to determine what educational systems are needed, and where cuts should be made. Proposition 3 limits what can be done to solve education's problems.

Proposition 3 ignores vocational education! This revision does not make clear where vocational education belongs. In fact, it sets up a turf battle between public and higher education over who will administer vocational education. Vocational education has been a stepchild to the rest of education all too long, but Proposition 3 does nothing to solve this problem. *Proposition 3* still leaves vocational education in limbo!

Proposition 3 prevents the Legislature from streamlining education and reducing the bureaucracy. This revision retains the State Board of Education in the constitution. If passed, the Legislature will be unable to increase efficiency in education by streamlining the educational bureaucracy.

Defeating Proposition 3 will send a message to our leaders that it's time for efficiency and a reduction in the bureaucracy in education.

Vote "AGAINST" Proposition 3!

Representative Scott W. Holt 1327 West 1700 South Syracuse, Utah 84041

Rebuttal to Arguments Against Proposition No. 8

Proposition 3 revises the constitution to bring it in line with statutory practices, such as the board of regents, which have evolved over many years. The current system is working well, and should be placed in the constitution to eliminate confusion and court challenges. Within the basic structure outlined by Proposition 3, the Legislature can make meaningful changes to save money and improve education.

Proposition 3 does not ignore vocational education! Proposition 3 ends the confusion over vocational education governance by allowing the Legislature to decide which board should govern various vocational education programs and institutions when the two boards cannot agree. Some areas of vocational education are best handled by the public education system, while others are best handled by the higher education system. It would be expensive and wasteful to create a separate constitutional, board for vocational education!

Proposition 3 prohibits direct state support of church schools, while allowing flexibility that will serve the state's interests. By forbidding indirect support of church schools, the current constitution may prohibit contracts that could benefit the state between the state and church schools. Proposition 3 forbids only direct support. It is more in line with the U.S. Constitution and federal court decisions allowing limited indirect aid to church schools. By following the federal constitution, Proposition 3 gives greater flexibility and uniformity with other states.

This revision is supported by both the Board of Education and the Board of Regents! It clears up conflicts about governance while leaving the power to improve education with the Legislature.

We need Proposition 3!

Senator Lyle W. Hillyard 175 East First North Logan, Utah 84321

Representative G. LaMont Richards P.O. Box 25717 Salt Lake City, Utah 84125

COMPLETE TEXT OF PROPOSITION NO. 3 EDUCATION ARTICLE REVISION

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A JOINT RESOLUTION OF THE LEGISLATURE PROPOSING TO AMEND THE UTAH CONSTITUTION; RELATING TO THE EDUCATION ARTICLE; PROVIDING FOR THE ESTABLISHMENT OF A PUBLIC EDUCATION SYSTEM AND A HIGHER EDUCATION SYSTEM; PROVIDING FOR RESTRICTED FUNDS FOR THE EDUCATION SYSTEMS; PROHIBITING PARTISAN OR RELIGIOUS TESTS FOR PARTICIPATION IN THE STATE'S EDUCATION SYSTEM, PROHIBITING STATE APPROPRIATIONS FOR THE DIRECT SUPPORT OF EDUCATIONAL INSTITUTIONS CONTROLLED BY RELIGIOUS ORGANIZATIONS; CLARIFYING LANGUAGE IN THE REVENUE AND TAXATION ARTICLE RELATING TO EDUCATION; REPEALING CERTAIN OBSOLETE PROVISIONS; AND PROVIDING AN EFFECTIVE DATE.

THIS RESOLUTION PROPOSES TO CHANGE THE UTAH CONSTITU-TION AS FOLLOWS:

RENUMBERS AND AMENDS: ARTICLE X, SECS. 3, 5, 8, 12, AND 13 AMENDS: ARTICLE X, SECS. 1, 2, AND 4

REPEALS: ARTICLE VII, SEC. 17; ARTICLE X, SECS. 7; 9, 10, AND 11; ARTICLE XIII, SEC. 7

<u>Be it resolved by the Legislature of the state of Utah, two-thirds of all</u> <u>members elected to each of the two houses voting in favor</u> <u>thereof:</u>

Section 1. It is proposed to amend Artícle X, Secs. 1 and 2, renumber Sec. 8 to Sec. 3, amend Sec. 4, renumber Sec. 3 to Sec. 5, renumber Sec. 5 to Sec. 7, renumber Sec. 12 to Sec. 8, renumber Sec. 13 to Sec. 9, and to amend, as renumbered, to read:

Sec. 1. The Legislature shall provide for the establishment and maintenance of [a uniform system of public schools] the state's education system including: (a) a public education system, which shall be open to all children of the state [;]; and (b) a higher education system. Both systems shall be free from sectarian control.

Sec. 2. The public [school] education system shall include [kindergarten] all public elementary and secondary schools[; common schools; consisting of primary and grammar grades; high schools; an agricultural college; a university;] and such other schools and programs as the Legislature may [establish] designate. The [common] higher education system shall include all public universities and colleges and such other institutions and programs as the Legislature may designate. Public elementary and secondary schools shall be free, except the Legislature may authorize the imposition of fees in the secondary schools. [The other departments of the system shall be supported as provided by law:]

<u>Sec.</u> 3 [Sec. 8]. The general control and supervision of the public [School] education system shall be vested in the State Board of Education [the members]. The membership of [which] the board shall be established and elected as provided by [law] statute. The State Board of Education shall appoint [the] a State Superintendent of Public Instruction who shall be the executive officer of the board.

Sec. 4. The [location and establishment by existing laws of the University of Utah, and the Agricultural College are hereby confirmed, and all the] general control and supervision of the higher education system shall be provided for by statute. All rights, immunities, franchises, and endowments [heretofore granted or conferred, are hereby perpetuated unto said University and Agricultural College respectively] originally established or recognized by the constitution for any public university or college are confirmed. Sec. 5 [Sec. 3]. (1) [Except as provided by statute for the necessary cost of land administration;] There is established a permanent State School Fund which shall consist of revenue from the following sources: (a) proceeds [of] from the sales of all lands [that have been or may hereafter be] granted by the United States to this state $\frac{1}{2}$ for the support of the public elementary and secondary schools [;]; (b) 5% of the net proceeds [of] from the sales of United States public lands lying within [the states and sold by the United States subsequent to the admission of this state [into the Union,]; (c) all revenues derived from [the use of | nonrenewable resources [from] on school or state lands, other than those lands granted for other specific purposes[;]; and (d) other revenues as appropriated by the Legislature [;]. The State School Fund principal shall be and remain in permanent fund, to be called the State School Fund, the | safely invested and held by the state in perpetuity. The interest of [which] the State School Fund only[;] shall be expended for the support of the public elementary and secondary schools. The Legislature by statute may provide for necessary administrative costs. The State School Fund shall be guaranteed by the state against loss or diversion.

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(2) There is established a Uniform School Fund which shall consist of revenue from [three] the following sources: (a) interest from the State School Fund; (b) except as appropriated by the Legislature for the State School Fund, revenues derived from [the use of] renewable resources [from] on school or state lands, other than those granted for specific purposes; and (c) other revenues which the Legislature may appropriate. If the interest generated by the State School Fund exceeds the amount [of interest] required to fund the Uniform School Fund, as appropriated annually by the Legislature, the excess shall pass through to the General Fund. The Uniform School Fund shall be maintained and used for the support of the state's public elementary and secondary schools and apportioned as the Legislature shall provide.

Sec. 7 [Sec. 5]. The proceeds [of] from the sale of lands reserved by [an Act] Acts of Congress[; approved February 21st, 1855 | for the establishment or benefit of the University of Utah, and of all the lands granted by an Act of Congress, approved July 16th; 1894; state's universities and colleges shall constitute permanent funds [1] to be used for the purposes for which the funds were established. The funds' principal shall be safely invested and held by the state[; and except as provided by statute for the necessary cost of land administration, the | in perpetuity, Any income [thereof] from the funds shall be used exclusively for the support and maintenance of the different institutions | respective universities and colleges |; respectively, in accordance with the requirements and conditions of said Acts of Congress]. The Legislature by statute may provide for necessary administrative costs, The funds shall be guaranteed by the state against loss or diversion.

<u>Sec. 8</u> [Sec. 12]. [Neither] No religious [nor] or partisan test or qualification shall be required [of any person,] as a condition of <u>employment</u>, admission, [as teacher or student, into any public educational institution of the State] or attendance in the state's education systems.

<u>Sec. 9</u> [Sec. 13]. Neither the [Legislature] state of Utah nor [any county, city; town, school district or other public corporation; shall] its political subdivisions may make any appropriation [to aid in] for the direct support of any school[; seminary; academy; college; university] or [other] educational institution[;] controlled [in whole; or in part;] by any [church; sect or denomination whatever] religious organization.

Section 2. It is proposed to repeal Article VII, Sec. 17, Article X, Secs. 7, 9, 10, and 11 and Article XIII, Sec. 7, Utah Constitution.

<u>Section 3.</u> <u>Statutes and regulations which are in existence on</u> the effective date of this amendment and which are not inconsistent with this amendment shall continue in force and effect until repealed or changed by statute.

<u>Section 4.</u> The lieutenant governor is directed to submit this proposed amendment to the electors of the state of Utah at the next general election in the manner provided by law.

Section 5. If approved by the electors of the state the amendment proposed by this joint resolution shall take effect on July 1, 1987.

Instructions to Voters

FOR PREPARING BALLOTS

HOW TO OBTAIN A BALLOT FOR VOTING

- 1. Give your name and address to an election judge.
- 2. If your name is on the official register, and your right to vote has not been challenged, the election judge will present a ballot or ballots to you.

NOTE: If an election judge has reason to doubt your identity, the judge shall either, (a) request identification from you, or (b) have a known registered voter of the district identify you.

HOW TO VOTE BALLOT

DO NOT vote a spoiled or defaced ballot. Identification marks or a spoiled or defaced ballot will render it invalid. If you make a mistake, or if you have a spoiled or defaced ballot, return it to the judge, who will cancel it and issue you a new ballot.

On receiving your ballot from the election judge, immediately go alone to one of the voting booths and vote your ballot as follows:

STEP 2

Be sure the two holes at the top of the card fit over the two red pins on the vote recorder.



STEP 1

Using both hands, slide the ballot card all the way into the vote recorder.



STEP 3

To vote, hold the punch straight up and push down through the card for each of your choices. Vote all pages as instructed. Use the punch provided. Do not use pen or pencil.



STEP 4

After voting, slide the card out of the vote recorder and place it under the flap of the write-in envelope.



STEP 5

After you have voted the ballot and placed it under the flap of the write-in ballot envelope, RETURN IT TO THE ELECTION JUDGE. Give your name. The judge will remove the stub. Deposit the write-in ballot envelope (containing the ballot card) in the ballot box. You have now finished voting.

WRITE-IN VOTING

You may also vote for a valid write-in candidate. This is done either by writing the office title and the name of the candidate on the write-in ballot envelope, or by placing a sticker on the write-in envelope that has the candidate's name and office printed on it. When voting a write-in candidate, DO NOT punch a hole in the punch card ballot for the same position.

VOTING FOR CANDIDATES OF ONE PARTY TICKET

If you wish to cast a "straight party" vote for all the candidates of one party, punch the position indicated next to the desired party on the first page of the ballot. If you have voted "straight party" you have voted for each candidate of that party.

VOTING FOR CANDIDATES OF TWO OR MORE PARTY TICKETS

If you desire to vote for candidates of two or more parties you may do this by punching the ballot next to the desired candidate's name as indicated on the ballot. If you have already voted "straight party" and want to vote for a candidate of another party, you can do that by punching the ballot next to the candidate's name.

CONSTITUTIONAL AMENDMENTS, VOTING INITIATIVE, AND REFERENDUM QUESTIONS

In case of a constitutional amendment, initiative, or referendum submitted to a vote of the people, you punch the ballot by the answer you wish to give. The amendment, initiative, or referendum will be in the form of a question. Vote "FOR" if you wish to answer "yes", and "AGAINST" if you wish to answer "no."

VOTING NON-PARTISAN CANDIDATES

Judicial, state school board, local school board etc., are nonpartisan contests. They are located on the last pages of your ballot. The vote recorder copy contains instructions telling how many persons should be selected for each office.

HOW TO OBTAIN ASSISTANCE IN MARKING BALLOT

If you are blind, disabled, unable to read or write, unable to read or write the English language, or physically unable to enter a polling place, you may be given assistance by a person of your choice. The person giving assistance may not be your employer, an agent of your employer, or an officer or agent of your union. The person giving assistance shall not in any manner request, persuade or induce you to vote for or against any particular candidate or issues.



FOR PREPARING BALLOTS

HOW TO OBTAIN A BALLOT FOR VOTING

- 1. Give your name and address to an election judge.
- 2. If your name is on the official register, and your right to vote has not been challenged, the election judge will present a ballot or ballots to you.

NOTE: If an election judge has reason to doubt your identity, the judge shall either, (a) request identification from you, or (b) have a known registered voter of the district identify you.

HOW TO VOTE BALLOT

DO NOT vote a spoiled or defaced ballot. Identification marks or a spoiled or defaced ballot will render it invalid. If you make a mistake, or if you have a spoiled or defaced ballot, return it to the judge, who will cancel it and issue you a new ballot.

On receiving your ballot from the election judge, immediately go alone to one of the voting booths and vote your ballot by marking it with a cross (X) as follows:

VOTING FOR CANDIDATES OF ONE PARTY TICKET

If you wish to vote for all the candidates of one party, you may mark in the circle above that party, or in the squares opposite the names of all candidates of that party, or you may do both.



VOTING FOR CANDIDATES OF TWO OR MORE PARTY TICKETS

To vote for candidates of two or more parties you may mark in the squares opposite the names of the candidates for whom you wish to vote without marking in any circle; or you may indicate your choice by voting "straight party" by marking in the circle above one party ticket, then marking in the squares opposite the names of the candidates of your choice of other parties.





If a cross is marked in a circle above a party ticket, you may draw a line through the name of any candidate of the party ticket for whom you do not wish to vote. However, when an office is listed that requires more than one person to be elected, you must draw a line through the names of the persons of that party ticket for whom you do not wish to vote (leaving those for whom you wish to vote).



WRITE-IN VOTING

You may also vote for a valid write-in candidate. This is done either by writing the name of the candidate on the ballot or by applying a sticker to the ballot that has the candidate's name and office printed on it. Partisan write-in candidates should be listed in the respective office space of the blank write-in ticket. Nonpartisan write-in candidates should be listed in the blank space for that non-partisan office. You shall have voted for that person, even if you fail to make a cross mark opposite the write-in name.



VOTING NON-PARTISAN CANDIDATES

Judicial, state school board, local school board, etc., are non-partisan contests. They are located in the extreme right column on the ballot. Just above the voting squares are instructions telling how many persons should be voted for that particular office.

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VOTING CONSTITUTIONAL AMENDMENT, INITIATIVE, AND REFERENDUM QUESTIONS

In case of a constitutional amendment, initiative, or referendum submitted to a vote of the people, you mark a cross in the square by the answer you wish to give. The amendment, initiative, or referendum will be in the form of a question. Vote "FOR" if you wish to answer "yes", and "AGAINST" if you wish to answer "no."

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HOW TO OBTAIN ASSISTANCE IN MARKING BALLOT

If you are blind, disabled, unable to read or write, unable to read or write the English language, or physically unable to enter a polling place, you may be given assistance by a person of your choice. The person giving assistance may not be your employer, an agent of your employer, or an officer or agent of your union. The person giving assistance may not request, persuade or induce you to vote for or against any particular candidate or issues.



I, W. Val Oveson, Lieutenant Governor of the State of Utah, do hereby certify that the foregoing measures will be submitted to the voters of the State of Utah at the election to be held throughout the state on November 4, 1986, and the foregoing pamphlet is complete and correct according to law.



Witness my hand and the Great Seal of the State of Utah, at Salt Lake City, Utah this 25th day of September, 1986.

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W. Val Oveson Lieutenant Governor

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Voting is one of the most sacred rights we as Americans enjoy. Voting is our way of expressing our desire of whom our leaders will be and what laws will govern us.

Utahns, over the years, have enjoyed one of the highest voter turnouts of any state in our nation.

I am very proud of our record. It is a tribute to our heritage and our character.

However, in order to vote you must be registered. I have listed below the simple ways of registering to vote in Utah.

If you are not registered, please do so today. If you are registered, please make sure you vote on November 4.

Let's keep up a great tradition.

Thank you,



W. KEV ()vese

W. Val Oveson Lieutenant Governor

HOW TO REGISTER TO VOTE

If you will be 18 or over and will have been a resident of the State of Utah for 30 days preceding the election in November, you may register to vote by one of the following methods.

- You may register with the registration agent of your election district between 8:00

 a.m. and 9:00 p.m. on October 28, 29, and 30.
- You may register at the County Clerk's office in your county during regular working hours up to 20 days preceding the November election day.
- You may register by mail at any time prior to 20 days before the November election day by mailing in the Utah Election registration form. These forms may be obtained at any bank, post office, library, or political party office.