Property tax and Truth in Taxation
by Councilman Jake Garn

Property tax in Utah has been around since 1849, one year after the U.S. gained the territory from Mexico. Today, depending on how you measure, Utah has either the 34th or the 41st highest property tax rate in the nation. Property tax is often referred to as the most hated tax.

Most of us know the basics of how property taxes work. On the surface, it’s simple multiplication. The property tax rate gets multiplied by the property valuation to produce the property tax assessment. But under the hood it gets much more confusing. Let’s try to keep it simple, so the author of this article and you can understand.

Truth in taxation in Utah serves two purposes. First, it provides for transparency and accountability by requiring a truth in taxation hearing before a local government can increase its property tax revenue. Second, it provides an ironclad mechanism to prevent revenues from going up without a public hearing.

Another summer is quickly coming to an end and in just a few short weeks our kids will be back in school. The Kaysville Police Department would like to remind all drivers of some important school zone safety info.

First

An update to crosswalk laws—effective May 2018

If any person occupies a crosswalk in a school zone, regardless of the school zone being active, all vehicles must stop at the crosswalk in both directions of travel and yield to pedestrians. A common sense follow-up to that law states that a vehicle approaching from the rear may not pass a vehicle stopped at a crosswalk allowing a pedestrian to cross. These laws apply ALL hours of the day, year-round.

continued page 2
Have you ever been curious about the people who work at Kaysville City? The people who keep so many of your day-to-day conveniences running smoothly? We thought you might, so here’s a snippet about Zach O’Brien.

Zach O’Brien is a groundsman for the Kaysville Power Department. Zach enjoys spending time with his family, especially if it’s outdoors. He loves hiking, camping, 4-wheeling, fishing and most of all hunting. If you ever want to find Zach on a weekend, that’s where he’ll be.

Zach thinks his coworkers at the power department are awesome, “The people here take a lot of time teaching you how to do things.”

Do you have anything in common with Zach? Here are some of his favorites:

**FOOD:** steak and potatoes

**COLOR:** blue

**MOVIE:** Tombstone

**SEASON:** autumn (because of hunting and “summer’s too hot”)

**TV SERIES:** Deadliest Catch

If you ever see Zach around the town, be sure to say “Hi, I know you.”

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**SECOND**

*A brief reminder about school buses*

When a school bus operator activates the flashing red lights and extends the stop sign on the bus, the driver is effectively turning that portion of the roadway into an intersection. Traffic should stop in both directions. Think of the bus as a traffic signal and the roadway in front of the bus, perpendicular to the roadway, now a crosswalk. You would (hopefully) not blow through a red light at an intersection, so why would you pass a school bus with active red flashing lights? We don’t know either.

**FINALLY**

*Thank you to those who are observant of the school zone speed limits*

Our community is quite conscientious of the many school zones throughout the city. Just remember that rushing somewhere to be on time is not worth a person’s life. We hope you enjoy the rest of your summer and we look forward to not stopping you for any of the above violations.

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*Kaysville Downtown Stroll*

2nd Thursdays
June — October

On 2nd Thursdays through October, local artisans, musicians and vendors will be set up along Main Street. Join in the fun of a relaxed summer evening and support local artists at the same time. For more information and for an opportunity to participate as a vendor, please visit [www.strollkaysville.com](http://www.strollkaysville.com).

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Truth in Taxation continued

[truth in taxation laws removed the ability of a local government to reap a windfall of increased property tax revenues when property values go up. This is accomplished by a simple mechanism. For example, when overall property valuations in Kaysville go up, the Kaysville tax rate goes down. In the historically unlikely event that property values go down, the property tax rate automatically goes up. The property tax revenue in Kaysville will stay exactly the same, (for the same number of taxable properties,) regardless of what property tax valuations do.]

[truth doesn’t mean that property tax assessments can’t go up and down on your home, because that is based on the county assessor’s appraisals. But the overall revenue from all properties in Kaysville must stay the same. That is unless the city holds a truth in taxation hearing and raises the rate, or does not allow the rate to automatically fall. In that case the revenue is increased.]

[for this reason, Kaysville should not wait twenty years to hold a truth in taxation hearing. It should be done every year. Current and future city councils must have the courage to micro adjust the revenue from property taxes so that the inflation-adjusted revenue amount meets the city’s needs. This is far more transparent than waiting twenty years, kicking the can down the road.]

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School Zone Safety continued

*Second*

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Kaysville City Power and Light

mission is to safely provide electricity with superior customer service at a competitive price to the residents and businesses in Kaysville City.

Our effort is always to make our power system safer and more reliable. We recently installed new equipment in our west substation to put the Kaysville Business Park on its own circuit (relay control). This means that there should be fewer power interruptions to the businesses because the new relay control will control the power going only to the business park and not to other areas of the city.

Kaysville City Power and Light has also completed a voltage upgrade to the older part of town. Voltages of 2400V were upgraded to 7200V. New power poles, wires and equipment were installed to improve efficiency, reliability and safety.

Thank you to our newly formed Power Commission for their continued efforts. This seven-member board of power industry experts has been working on power rates, solar rates, and solar policies. We are so grateful for the time and effort they dedicate to meeting the goals of Kaysville City Power.

Finally, we are happy to announce we have received RP3 designation from the American Public Power Association (APPA).

Ernesto Miranda kidnapped and raped a woman. Police interrogated Miranda and he signed a statement confessing to the crimes. Miranda was convicted and appealed. He asserted that because the police officers had not informed him that he was not required to talk to them, the interrogation had been coercive. The case ended up in the United States Supreme Court. The court overturned Miranda’s conviction, holding that police must inform suspects of their rights (if the suspect is in custody and being interrogated). Interestingly, Arizona retried Miranda—without admitting his confession—and they convicted him again!

Miranda spawned many cases to help police, prosecutors, defense attorneys, and judges understand exactly where and when it applied. Miranda only applies when police interrogate a person who is in custody. In other words, the person must be in custody AND be under interrogation for Miranda to apply. Many people mistakenly think that Miranda must happen at the time of arrest. Let us break down custody and interrogation to see when Miranda applies.

Interrogation means the police are asking questions that are likely to lead to an incriminating response. For example, Miranda would apply if the police asked, “What gun did you use to rob the bank?” On the other hand, Miranda would not apply if the police asked, “Would you like a drink of water?” and the person blurted out, “Yes. I admit it. I robbed the bank!” In the drink of water situation, the confession can be used at trial. Custody means that the suspect is in a situation where a reasonable person would not feel free to leave. The court will analyze this factor by looking at the whole situation. Some common factors are: the number of officers, was the person handcuffed, were guns drawn, the length of the questioning and so on. For example, the police could call a suspect and ask to meet at the gas station to discuss a theft case. If the suspect showed up on his own, chatted for five minutes with the officer, admitted to the crime, and went home, he probably was not in custody and Miranda did not apply.

This is a very simple overview of Miranda, but the next time you are watching television or around the water cooler discussing last night’s episode, you will understand why the police did what they did. In addition, Miranda is an example of the great protections afforded to us by the constitution and insured by our
This is a designation, in a nutshell, that awards those public power organizations that “set the bar” when it comes to reliability, safety, workforce development, and system improvement. Each of those areas have certain criteria that our city must meet in order to receive this designation.

The RP3 designation shows the city’s dedication to safe and reliable delivery of electricity to our customers. We are proud to be one of only nine public power companies in the state of Utah to receive this designation.

In a continued effort to keep the power system in good condition, Kaysville Power has tested every pole (2700) on our system. Pictures and inventory were logged into our GIS mapping system. Over 100 poles were replaced.

Kaysville Power Department has an infrared camera that is regularly used to find potential problems on the system, allowing for repairs before an outage.

If you have any questions or comments about our power company, please reach out to us via email at mailbox@kaysvillecity.com

Thank you for your continued support of your Kaysville City Power Company.
As most of us know, James Hansen has accepted a fellowship back East, leaving his spot on the city council to Stroh DeCaire. But because Stroh was appointed instead of elected, some of us might be rightfully asking: Who’s the new guy?

When Stroh and his family moved to Kaysville eleven years ago, they decided to put down their roots and really contribute to the neighborhood. Stroh began by asking Mayor Roundy how he could help. To his surprise, she assigned him to be the chair of the Fourth of July parade. Even though he wouldn’t have initially chosen that task, Stroh has been dutifully organizing the parade ever since.

As he’s served for the past five years on the city planning commission, Stroh has been asking, “How are we going to set Kaysville up for a successful future?” While his new appointment as a city council member requires him to think about more issues than just the new developments and streets, Stroh continues to ask this daunting question. “On this level, here, this is where it all happens,” he said in our interview. “What’s going on in DC 2500 miles away doesn’t matter so much as here locally with the mayor and city council.” Stroh recognizes that because the things that mean the most are right here—like how the city uses tax money, what the schools are like, or how effective the sewage and waste management are—Kaysville’s leadership needs to make sure the city is a good place to live both now and years down the road.

What Stroh can contribute to the city council, as they work for a better future, is a fresh perspective. Because he is not originally from Utah, where so many families have settled down for generations, and is a Democrat surrounded by Republicans, it could’ve been easy for him to be intimidated by the new assignment. However, Stroh claims that these differences should be advantages rather than stumbling blocks.

“The whole partisan part of politics doesn’t really matter,” he said. “I tell folks that all the time. You know, I’m here to administer a city and make Kaysville great for 30,000 people. Maybe I’ll complete the whole package by looking at things through a different set of lenses.”

At the same time, Stroh tries to understand the community’s concerns in both public and personal settings. “I have all intentions of holding monthly meetings and talking to residents,” he said. “If you want to talk about things with me, I’m more than willing to sit down and listen to your concerns and give a personal response. Being able to be transparent and open and accessible—I think that’s something the city should expect from its elected officials.”

If you want a conversation with Stroh, you can reach him at stroh.decaire@gmail.com or 801-589-1151.
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