

ISSAQUAH SCHOOL DISTRICT NO. 411  
KING COUNTY, WASHINGTON

REPLACEMENT FOR EDUCATIONAL PROGRAMS AND OPERATIONS LEVY

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RESOLUTION NO. 1102

- A RESOLUTION of the Board of Directors of Issaquah School District No. 411, King County, Washington, providing for the submission to the qualified electors of the District at a special election to be held therein on February 13, 2018, of the proposition of whether excess taxes should be levied in the amount of \$47,250,000 in 2018 for collection in 2019, in the amount of \$50,000,000 in 2019 for collection in 2020, in the amount of \$54,000,000 in 2020 for collection in 2021 and in the amount of \$58,000,000 in 2021 for collection in 2022, said excess taxes to pay part of the cost of eligible activities in support of the District.

ADOPTED OCTOBER 11, 2017

PREPARED BY:

K&L GATES LLP  
Seattle, Washington

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WHEREAS, Issaquah School District No. 411, King County, Washington (the “District”), for the past four years has had in effect a maintenance and operations levy in order to enable the District to pay for its educational programs and services, including teaching, classroom materials, technology, extracurricular activities, buildings and transportation; and

WHEREAS, the current maintenance and operations levies expire this year; and

WHEREAS, the money in and to be paid into the General Fund of the District during the 2018-2019, 2019-2020, 2020-2021, 2021-2022 and 2022-2023 school years will be insufficient to enable the District to pay for eligible activities for students attending District schools; and

WHEREAS, the existing authority for the imposition of local tax levies and use of local revenues (including the proceeds of tax levies) has been modified by Chapter 13, Laws of 2017 (65th Legislature, Third Special Session) and may be modified in the future by the State Legislature; and

WHEREAS, in the event the State Legislature increases education funding to the District, the District would, therefore, review annually and determine the need to roll back the levies; and

WHEREAS, in order to properly provide for such maintenance and operations and such educational needs, the Board of Directors of the District deems it necessary to levy the following

taxes upon all of the taxable property within the District in excess of the maximum annual tax levy permitted by law to be levied within the District without a vote of the electors:

- A. A tax of approximately \$1.58 per thousand dollars of assessed valuation to provide \$47,250,000, said levy to be made in 2018 for collection in 2019;
- B. A tax of approximately \$1.59 per thousand dollars of assessed valuation to provide \$50,000,000, said levy to be made in 2019 for collection in 2020;
- C. A tax of approximately \$1.63 per thousand dollars of assessed valuation to provide \$54,000,000, said levy to be made in 2020 for collection in 2021; and
- D. A tax of approximately \$1.65 per thousand dollars of assessed valuation to provide \$58,000,000, said levy to be made in 2021 for collection in 2022.

WHEREAS, the Constitution and laws of the State of Washington require that the question of whether or not such excess taxes may be levied must be submitted to the qualified electors of the District for their ratification or rejection;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF ISSAQUAH SCHOOL DISTRICT NO. 411, KING COUNTY, WASHINGTON, as follows:

Section 1. The following taxes for the District's General Fund should be levied upon all of the taxable property within the District in excess of the maximum annual tax levy permitted by law to be levied within the District without a vote of the electors:

- A. A tax of approximately \$1.58 per thousand dollars of assessed valuation to provide \$47,250,000, said levy to be made in 2018 for collection in 2019;
- B. A tax of approximately \$1.59 per thousand dollars of assessed valuation to provide \$50,000,000, said levy to be made in 2019 for collection in 2020;
- C. A tax of approximately \$1.63 per thousand dollars of assessed valuation to provide \$54,000,000, said levy to be made in 2020 for collection in 2021; and
- D. A tax of approximately \$1.65 per thousand dollars of assessed valuation to provide \$58,000,000, said levy to be made in 2021 for collection in 2022.

The estimated levy rate depends upon the final dollar amount of assessed value of the property within the District. At this time, based upon information provided by the King County

Assessors' offices, the estimated levy rate for the 2018 levy is \$1.58 per thousand dollars of assessed valuation, the estimated levy rate for the 2019 levy is \$1.59 per thousand dollars of assessed valuation, the estimated levy rate for the 2020 levy is \$1.63 per thousand dollars of assessed valuation, and the estimated levy rate for the 2021 levy is \$1.65 per thousand dollars of assessed valuation. The exact levy rate shall be adjusted based upon the actual assessed value of the property within the District and the legal limit of the levy amount at the time of the levy.

Upon approval by the voters of the proposition substantially in the form set forth below, the District may use the proceeds of said levies during the 2018-2019, 2019-2020, 2020-2021, 2021-2022 and 2022-2023 school years by incurring an indebtedness by the issuance of short term obligations against the General Fund of the District, as authorized by Chapter 39.50 RCW, and may expend the proceeds of said levies to pay such part of the eligible activities of the District during such school years as may be authorized or allowed by law for the use of excess levy funds.

Section 2. It is hereby found and declared that the best interests of the District require the submission to the qualified electors of the District of the proposition of whether or not the District shall levy such excess tax for their ratification or rejection at a special election to be held therein on February 13, 2018.

King County Elections, as *ex officio* supervisor of elections in King County, Washington, is hereby requested to call and conduct said special election to be held within the District on said date and to submit to the qualified electors of the District the proposition substantially in the form hereinafter set forth.

The Secretary of the Board of Directors is hereby authorized and directed to certify said proposition (Proposition 1) substantially in the following form:

PROPOSITION NO. 1

ISSAQUAH SCHOOL DISTRICT NO. 411

REPLACEMENT FOR EDUCATIONAL PROGRAMS AND OPERATIONS  
LEVY

The Board of Directors of Issaquah School District adopted Resolution No. 1102 authorizing a renewal educational operations levy. To continue high quality academic programs that are eligible activities and not state funded, this proposition authorizes the District to levy the following excess taxes, on all taxable property within the District:

Collection Years	Approximate Levy Rate/\$1,000 Assessed Value	Levy Amount
2019	\$1.58	\$47,250,000
2020	\$1.59	\$50,000,000
2021	\$1.63	\$54,000,000
2022	\$1.65	\$58,000,000

all as provided in Resolution #1102 and subject to legal limits on levy amounts and rates at the time of levy. Should this proposition be approved?

YES .....

NO .....

The Secretary of the Board of Directors of the District is hereby directed to deliver a certified copy of this resolution to King County Elections and a courtesy copy to the Snohomish County Auditor.

Section 3. For purposes of receiving notice of the exact language of the ballot title required by RCW 29A.36.080, the Board hereby designates (a) the District's Chief of Finance and Operations (Jacob B. Kuper), telephone: 425.837.7016; email: kuperj@issaquah.wednet.edu; and (b) special counsel, K&L Gates LLP, telephone: 206.370.7801; email: cynthia.weed@klgates.com, as the individuals to whom the Auditor shall provide such notice. The Chief of Finance and Operations is

authorized to approve changes to the ballot title, if any, deemed necessary by the Auditor or the King County Prosecuting Attorney.

ADOPTED by the Board of Directors of Issaquah School District No. 411, King County, Washington, at a regular meeting thereof, held on the 11th day of October, 2017.

ISSAQUAH SCHOOL DISTRICT NO. 411,  
KING COUNTY, WASHINGTON

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President and Director

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Director

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Director

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Director

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Director

ATTEST:

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Secretary, Board of Directors

CERTIFICATE

I, the undersigned, Secretary of the Board of Directors of Issaquah School District No. 411, King County, Washington, (the "District") and keeper of the records of the Board of Directors (the "Board"), DO HEREBY CERTIFY:

1. That the attached resolution is a true and correct copy of Resolution No. 1102 of the Board (the "Resolution"), duly adopted at a regular meeting thereof held on the 11th day of October, 2017.

2. That said meeting was duly convened and held in all respects in accordance with law, and to the extent required by law, due and proper notice of such meeting was given; that a legal quorum was present throughout the meeting and a legally sufficient number of members of the Board voted in the proper manner for the adoption of the Resolution; that all other requirements and proceedings incident to the proper adoption of the Resolution have been duly fulfilled, carried out and otherwise observed; and that I am authorized to execute this certificate.

IN WITNESS WHEREOF, I have hereunto set my hand this 11th day of October, 2017.

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Secretary, Board of Directors

OFFICIAL BALLOT

ISSAQUAH SCHOOL DISTRICT NO. 411  
KING COUNTY, WASHINGTON

February 13, 2018

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INSTRUCTIONS TO VOTERS: To vote in favor of the following proposition, place a cross (X) in the square opposite the word "YES"; to vote against the following proposition, place a cross (X) in the square opposite the word "NO."

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2022	\$1.65	\$58,000,000

all as provided in Resolution #1102 and subject to legal limits on levy amounts and rates at the time of levy. Should this proposition be approved?

YES .....

NO .....



NOTICE OF SPECIAL ELECTION

ISSAQUAH SCHOOL DISTRICT NO. 411  
KING COUNTY, WASHINGTON

February 13, 2018

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NOTICE IS HEREBY GIVEN that on Tuesday, February 13, 2018, a special election will be held by all mail-in ballot in the above-named school district for the submission to the qualified electors of said school district of the following proposition:

PROPOSITION NO. 1

ISSAQUAH SCHOOL DISTRICT NO. 411

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all as provided in Resolution No. 1102 and subject to legal limits on levy amounts and rates at the time of levy. Should this proposition be approved?

YES .....

NO .....

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Director of Elections  
King County Elections