

ISSAQUAH SCHOOL DISTRICT NO. 411
KING COUNTY, WASHINGTON

REPLACEMENT FOR EDUCATIONAL PROGRAMS AND OPERATIONS LEVY

RESOLUTION NO. 1178

- 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 April 26, 2022, of the proposition of whether excess taxes should be levied in the amount of \$61,000,000 in 2022 for collection in 2023, in the amount of \$64,000,000 in 2023 for collection in 2024, in the amount of \$67,000,000 in 2024 for collection in 2025 and in the amount of \$70,000,000 in 2025 for collection in 2026, said excess taxes to pay part of the cost of eligible activities in support of the District.

ADOPTED February 10, 2022

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 two years has had in effect an educational programs 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 educational programs and operations levies expire this year; and

WHEREAS, the money in and to be paid into the General Fund of the District during the 2022-2023, 2023-2024, 2024-2025, 2025-2026 and 2026-2027 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 most recently by Chapter 410, Laws of 2019 (66th Legislature, 2019 Regular Session) and may be modified in the future by the State Legislature; and

WHEREAS, in order to properly provide for such educational programs 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 \$1.43 per thousand dollars of assessed valuation to provide \$61,000,000, said levy to be made in 2022 for collection in 2023;
- B. A tax of approximately \$1.43 per thousand dollars of assessed valuation to provide \$64,000,000, said levy to be made in 2023 for collection in 2024;
- C. A tax of approximately \$1.42 per thousand dollars of assessed valuation to provide \$67,000,000, said levy to be made in 2024 for collection in 2025; and
- D. A tax of approximately \$1.42 per thousand dollars of assessed valuation to provide \$70,000,000, said levy to be made in 2025 for collection in 2026.

WHEREAS, prior to the time the ballot proposition authorized in this resolution is submitted to the voters, the District will have received approval of its educational programs and operations/enrichment tax levy expenditure plan from the Office of the Superintendent of Public Instruction as required under RCW 84.52.053(4); and

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 \$1.43 per thousand dollars of assessed valuation to provide \$61,000,000, said levy to be made in 2022 for collection in 2023;
- B. A tax of approximately \$1.43 per thousand dollars of assessed valuation to provide \$64,000,000, said levy to be made in 2023 for collection in 2024;
- C. A tax of approximately \$1.42 per thousand dollars of assessed valuation to provide \$67,000,000, said levy to be made in 2024 for collection in 2025; and
- D. A tax of approximately \$1.42 per thousand dollars of assessed valuation to provide \$70,000,000, said levy to be made in 2025 for collection in 2026.

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 Assessor's office, the estimated levy rate for the 2022 levy is \$1.43 per thousand dollars of assessed valuation, the estimated levy rate for the 2023 levy is \$1.43 per thousand dollars of assessed valuation, the estimated levy rate for the 2024 levy is \$1.42 per thousand dollars of assessed valuation, and the estimated levy rate for the 2025 levy is \$1.42 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 2022-2023, 2023-2024, 2024-2025, 2025-2026 and 2026-2027 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 April 26, 2022.

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 #1178 concerning a proposition to support school programs and daily operations. This proposition authorizes the District to levy excess taxes, on all taxable property within the District to maintain educational programs and support the District's General Fund programing, daily operations, teaching, classroom materials, extracurricular activities, and transportation:

Collection Years	Approximate Levy Rate/\$1,000 Assessed Value	Levy Amount
2023	\$1.43	\$61,000,000
2024	\$1.43	\$64,000,000
2025	\$1.42	\$67,000,000
2026	\$1.42	\$70,000,000

as provided in Resolution #1178 subject to legal limits on levy amounts and rates at 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.

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 Executive Director of Finance and Support Services, (Martin Turney), telephone: 425.837.7011; email: turneym@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 Executive Director of Finance is authorized to approve changes to the ballot title, if any, deemed necessary by the Auditor or the King County Prosecuting Attorney.

Section 4. Pursuant to RCW 29A.32.220, the Board of Directors hereby confirms the District's participation in the local voters' pamphlet for the April 26, 2022 election, which shall be prepared and published by King County Elections, including, but not limited to, an explanatory statement reviewed and approved by the District's attorney, and, if available, a Statement For and a Statement Against. The District understands and agrees that it will be required to pay its proportionate share of the expenses of the voters' pamphlet.

ADOPTED by the Board of Directors of Issaquah School District No. 411, King County,
Washington, at a regular meeting thereof, held on the 10th day of February, 2022.

ISSAQUAH SCHOOL DISTRICT NO. 411,
KING COUNTY, WASHINGTON

President and Director

Director

Director

Director

Director

ATTEST:

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. 1178 of the Board (the “Resolution”), duly adopted at a regular meeting thereof held on the 10th day of February, 2022.

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 ____ day of _____, 2022.

Secretary, Board of Directors

OFFICIAL BALLOT

ISSAQUAH SCHOOL DISTRICT NO. 411
KING COUNTY, WASHINGTON

April 26, 2022

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."

PROPOSITION NO. 1

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2026	\$1.42	\$70,000,000

as provided in Resolution #1178 subject to legal limits on levy amounts and rates at time of levy. Should this proposition be approved?

YES ☐

NO ☐

NOTICE OF SPECIAL ELECTION

ISSAQUAH SCHOOL DISTRICT NO. 411
KING COUNTY, WASHINGTON

April 26, 2022

NOTICE IS HEREBY GIVEN that on Tuesday, April 26, 2022, 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

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as provided in Resolution #1178 subject to legal limits on levy amounts and rates at time of levy. Should this proposition be approved?

YES ☐

NO ☐

Director of Elections
King County Elections