# AUBURN SCHOOL DISTRICT NO. 408 KING AND PIERCE COUNTIES, WASHINGTON

### EDUCATIONAL PROGRAM AND OPERATIONS REPLACEMENT LEVY

### **RESOLUTION NO. 1295**

A RESOLUTION of the Board of Directors of Auburn School District No. 408, King and Pierce Counties, Washington, providing for the submission to the qualified electors of the District at a special election to be held therein on February 11, 2020, of the proposition of whether excess taxes should be levied of \$37,652,132 in 2020 for collection in 2021, \$41,187,668 in 2021 for collection in 2022, \$45,055,190 in 2022 for collection in 2023 and \$49,285,872 in 2023 for collection in 2024, said excess taxes to pay part of the educational program and operations support of the District.

ADOPTED NOVEMBER 12, 2019

PREPARED BY:

K&L GATES LLP Seattle, Washington

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WHEREAS, Auburn School District No. 408, King and Pierce Counties, 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, school supplies, technology, athletics, buildings and transportation; and

WHEREAS, the authority for the collection of current maintenance and operations levies expires in 2020; and

WHEREAS, the money in and to be paid into the General Fund of the District during the 2021 through 2024 calendar years will be insufficient to enable the District to pay for necessary maintenance and operations and to properly meet the educational needs of the 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 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 \$2.50 per thousand dollars of assessed valuation to provide \$37,652,132, said levy to be made in 2020 for collection in 2021;
- B. A tax of approximately \$2.50 per thousand dollars of assessed valuation to provide \$41,187,668, said levy to be made in 2021 for collection in 2022;
- C. A tax of approximately \$2.50 per thousand dollars of assessed valuation to provide \$45,055,190, said levy to be made in 2022 for collection in 2023;
- D. A tax of approximately \$2.50 per thousand dollars of assessed valuation to provide \$49,285,872, said levy to be made in 2023 for collection in 2024; and

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 AUBURN SCHOOL DISTRICT NO. 408, KING AND PIERCE COUNTIES, 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. \$37,652,132, said levy to be made in 2020 for collection in 2021;
- B. \$41,187,668, said levy to be made in 2021 for collection in 2022,
- C. \$45,055,190, said levy to be made in 2022 for collection in 2023; and
- D. \$49,285,872, said levy to be made in 2023 for collection in 2024.

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 and Pierce County Assessor's office, the estimated levy rate for the 2020 levy is \$2.50 per thousand dollars of assessed valuation, the estimated levy rate for the 2021 levy is \$2.50 per thousand dollars of assessed valuation and the estimated levy rate for the 2022 levy is \$2.50 per thousand dollars of assessed valuation and the estimated levy rate for the 2023 levy is \$2.50 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 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 2020-2021, 2021-2022, 2022-2023, 2023-2024, and 2024-2025 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 general expenses of maintenance and operations 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 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 11, 2020.

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 in King and Pierce Counties 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 to said officials substantially in the following form:

# PROPOSITION NO. 1

# **AUBURN SCHOOL DISTRICT NO. 408**

# EDUCATIONAL PROGRAM AND OPERATIONS REPLACEMENT LEVY

The Board of Directors adopted Resolution No. 1295 concerning educational funding. This proposition authorizes the District to levy the following excess taxes, to replace an expiring levy, on all taxable property within the District, to support the District's educational program and operations not funded or fully funded by the State:

Collection Years	Approximate Levy Rate/\$1,000 Assessed Value	Levy Amount
2021	\$2.50	\$37,652,132
2022	\$2.50	\$41,187,668
2023	\$2.50	\$45,055,190
2024	\$2.50	\$49,285,872

all as provided in the Resolution subject to legal limits 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 Pierce 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 Associate Superintendent, Business and Operations (Cindi Blansfield), telephone: 253.931.4930; email: cblansfield@auburn.wednet.edu; and (b) special counsel, K&L Gates LLP (Cynthia Weed) telephone: 206.370.7801; email: cynthia.weed@klgates.com, as the individuals to whom King County Elections shall provide such notice. The Associate Superintendent, Business and Operations is authorized to approve changes to the ballot title, if any, deemed necessary by King County Elections or the Office of the King County Prosecuting Attorney.

Section 4. Pursuant to authority granted by RCW 29A.32.220, the Board of Directors hereby authorizes the District's participation in the local voters' pamphlet for the February 11, 2020 election and requests that King County Elections and Pierce County Elections prepare and publish a voters' pamphlet for this proposition. 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 Auburn School District No. 408, King and Pierce Counties, Washington, at a regular meeting thereof, held on the 12th day of November, 2019.

AUBURN SCHOOL DISTRICT NO. 408, KING AND PIERCE COUNTIES, WASHINGTON

President and Director

Director

Director

Director

Director

ATTEST:

Secretary, Board of Directors