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

REPLACEMENT EDUCATIONAL PROGRAMS AND OPERATIONS LEVY

RESOLUTION NO. 1387

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 13, 2024, of the proposition of whether excess taxes should be levied of \$51,841,820 in 2024 for collection in 2025, \$54,433,911 in 2025 for collection in 2026, \$57,155,606 in 2026 for collection in 2027, and \$60,013,386 in 2027 for collection in 2028, said excess taxes to pay part of the educational programs and operations support of the District.

ADOPTED NOVEMBER 13, 2023

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 an educational programs and operations levy in order to enable the District to pay for its educational programs and services, including all athletics and activities, staffing for school resource officers, family engagement, school psychologists, safety officers, health techs and nurses; special education programs including staffing and specialized support for students; and extended learning opportunities for students, which are not funded or fully funded by the State; and

WHEREAS, the current educational programs and operations levies expire in 2024; and WHEREAS, the money in and to be paid into the General Fund of the District during the 2024-2025, 2025-2026, 2026-2027, 2027-2028, and 2028-2029 school years will be insufficient to enable the District to pay for necessary educational programs 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, 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 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 \$51,841,820, said levy to be made in 2024 for collection in 2025;
- B. A tax of approximately \$2.50 per thousand dollars of assessed valuation to provide \$54,433,911, said levy to be made in 2025 for collection in 2026;
- C. A tax of approximately \$2.50 per thousand dollars of assessed valuation to provide \$57,155,606, said levy to be made in 2026 for collection in 2027; and
- D. A tax of approximately \$2.50 per thousand dollars of assessed valuation to provide \$60,013,386, said levy to be made in 2027 for collection in 2028.

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. \$51,841,820, said levy to be made in 2024 for collection in 2025;
- B. \$54,433,911, said levy to be made in 2025 for collection in 2026;
- C. \$57,155,606, said levy to be made in 2026 for collection in 2027; and
- D. \$60,013,386, said levy to be made in 2027 for collection in 2028.

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 and Pierce Counties Assessor's office, the estimated levy rate for the 2024 levy is \$2.50 per thousand dollars of assessed valuation, the estimated levy rate for the 2025 levy is \$2.50 per thousand dollars of assessed valuation, the estimated levy rate for the 2026 levy is \$2.50 per thousand dollars of assessed valuation, and the estimated levy rate for the 2027 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 2024-2025, 2025-2026, 2026-2027, 2027-2028, and 2028-2029 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 educational programs 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 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, 2024.

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 by all mail-in ballot, 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 substantially in the following form:

PROPOSITION NO. 1

AUBURN SCHOOL DISTRICT NO. 408

REPLACEMENT EDUCATIONAL PROGRAMS AND OPERATIONS LEVY

The Board of Directors of Auburn School District adopted Resolution No. 1387 authorizing a replacement educational programs and operations levy. This proposition authorizes the District to levy the following excess taxes, to replace an expiring levy on all taxable property within the District to maintain and support the District's educational programs and operations, that are not funded or not fully funded by the State:

Years	Estimated Levy Rate/\$1,000	Levy
2025	\$ 2.50	\$51,841,820
2026	\$ 2.50	\$54,433,911
2027	\$ 2.50	\$57,155,606
2028	\$ 2.50	\$60,013,386

all as provided in Resolution #1387. 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 the King County Elections with a courtesy copy to Pierce County Elections.

Section 3. Notices Related to Ballot Title. 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 of 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; cell: 206.618.6050; email: cynthia.weed@klgates.com, as the individuals to whom the Auditor shall provide such notice. The Superintendent is authorized to approve changes to the ballot title, if any, deemed necessary by the King County Elections or the King County Prosecuting Attorney.

Section 4. Voters' Pamphlet. 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 13, 2024 election and requests that the King and Pierce Counties Auditor 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 13th day of November, 2023.

OFFICIAL BALLOT AUBURN SCHOOL DISTRICT NO. 408 KING AND PIERCE COUNTIES, WASHINGTON February 13, 2024

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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_	Years	Levy Rate/\$1,000	Levy
	2025	\$ 2.50	\$51,841,820
	2026	\$ 2.50	\$54,433,911
	2027	\$ 2.50	\$57,155,606
	2028	\$ 2.50	\$60,013,386

all as provided in Resolution #1387. Should this proposition be approved?

YES	
NO	

NOTICE AUBURN SCHOOL DISTRICT NO. 408 KING AND PIERCE COUNTIES, WASHINGTON February 13, 2024

NOTICE IS HEREBY GIVEN that on February 13, 2024, a special election will be held by mail 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

AUBURN SCHOOL DISTRICT NO. 408

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2026	\$ 2.50	\$54,433,911
2027	\$ 2.50	\$57,155,606
2028	\$ 2.50	\$60,013,386

all as provided in Resolution #1387. Should this proposition be approved?

YES	
NO	
-	
Kin	g and Pierce Counties Auditor

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

President and Director

Director

Director

Director

ATTEST:

Secretary, Board of Directors