

TAHOMA SCHOOL DISTRICT NO. 409  
KING COUNTY, WASHINGTON

REPLACEMENT OF EDUCATIONAL PROGRAMS AND OPERATIONS LEVY

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RESOLUTION NO. 2024-04

- A RESOLUTION of the Board of Directors of Tahoma School District No. 409, King County, Washington, providing for the submission to the qualified electors of the District at a special election to be held therein on April 23, 2024, of the proposition of whether excess taxes should be levied of \$28,265,963 in 2024 for collection in 2025, and \$29,746,071 in 2025 for collection in 2026, said excess taxes to pay part of the cost of educational programs and operations support of the District.

ADOPTED FEBRUARY 20, 2024

PREPARED BY:

K&L GATES LLP  
Seattle, Washington

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WHEREAS, Tahoma School District No. 409, King County, 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 teaching, school supplies, athletics, 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 2024-2025, 2025-2026, and 2026-2027 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, the District will review annually and determine whether there is a need to roll back the levies; 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 \$2.50 per thousand dollars of assessed valuation to provide \$28,265,963, said levy to be made in 2024 for collection in 2025; and
- B. A tax of approximately \$2.50 per thousand dollars of assessed valuation to provide \$29,746,071, 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 TAHOMA SCHOOL DISTRICT NO. 409, 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. \$28,265,963, said levy to be made in 2024 for collection in 2025; and
- B. \$29,746,071, 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 2024 levy is \$2.50 per thousand dollars of assessed valuation, and the estimated levy rate for the 2025 levy is \$2.50 per thousand dollars of assessed valuation. The exact levy rate and amount shall be adjusted based upon the legal limits and 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, 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 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 April 23, 2024.

This Resolution No. 2024-04 is identical to Resolution No. 2023-16, except that the date of the election specified herein is April 23, 2024, and the date of the election specified in Resolution No. 2023-16 is February 13, 2024. King County Elections is requested to conduct the April 23, 2024 election only in the event that the ballot proposition authorized by Resolution No. 2023-16 is not approved by the voters at the February 13, 2024 election.

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 substantially in the following form:

PROPOSITION NO. 1

TAHOMA SCHOOL DISTRICT NO. 409

REPLACEMENT OF EDUCATIONAL PROGRAMS AND OPERATIONS LEVY

The Board of Directors adopted Resolution No. 2024-04 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 programs and operations not funded or fully funded by the state:

Collection Years	Approximate Levy Rate/\$1,000 Assessed Value	Levy Amount
2025	\$2.50	\$28,265,963
2026	\$2.50	\$29,746,071

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

YES .....

NO .....

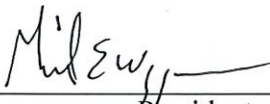
The Secretary of the Board of Directors of the District is hereby directed to deliver a certified copy of this resolution to King County Elections.

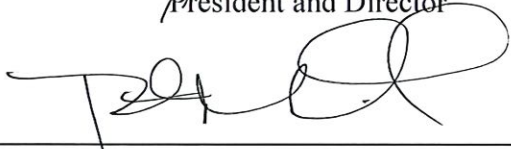
Section 3. Notices Related to Ballot Title. For purposes of receiving notice of the exact language of the ballot title required by RCW 29A.36.080, the Board hereby designates (a) the District's Superintendent (Lori Cloud), telephone: 425.413.3400; email: lcloud@tahomasd.us; and (b) special counsel, K&L Gates LLP (Cynthia Weed), telephone: 206.370.7801; 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 Auditor or 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 April 23, 2024 election and requests that King 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 Tahoma School District No. 409, King County, Washington, at a special meeting thereof, held on the 20<sup>th</sup> day of February, 2024.

TAHOMA SCHOOL DISTRICT NO. 409, KING COUNTY, WASHINGTON

  
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President and Director

  
\_\_\_\_\_  
Director

**Matthew Carreon**  
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Director

  
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Director

  
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Director

ATTEST:

  
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Secretary, Board of Directors