

SHORELINE SCHOOL DISTRICT NO. 412
KING COUNTY, WASHINGTON

RESOLUTION NO. 2025-7

PROPOSITION NO. 1 – SUPPLEMENTAL LEVY FOR EDUCATIONAL
PROGRAMS AND OPERATIONS

A RESOLUTION of the Board of Directors of Shoreline School District No. 412, King County, Washington, providing for the submission to the voters of the District at a special election to be held on August 5, 2025, in conjunction with the State primary election to be held on the same date, of a proposition authorizing a one-year supplemental excess tax levy to provide for subsequently enacted increases affecting the District's maximum levy authorized under ESHB 2049 (2025) to be made in 2025 for collection in 2026 of \$7,250,000 for the District's General Fund to pay expenses of educational programs and operations; designating the District's Assistant Superintendent for Business and Operations and special counsel to receive notice of the ballot title from the Director of Elections of King County, Washington; and providing for related matters.

ADOPTED: April 30, 2025

This document prepared by:

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SHORELINE SCHOOL DISTRICT NO. 412
KING COUNTY, WASHINGTON

RESOLUTION NO. 2025-7

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BE IT RESOLVED BY THE BOARD OF DIRECTORS OF SHORELINE SCHOOL DISTRICT NO. 412, KING COUNTY, WASHINGTON, as follows:

Section 1. Findings and Determinations. The Board of Directors (the "Board") of Shoreline School District No. 412, King County, Washington (the "District"), takes note of the following facts and makes the following findings and determinations:

(a) Pursuant to Resolution No. 2021-14, adopted by the Board on August 24, 2021, a proposition was submitted to the District's voters for their approval or rejection at a special election held on February 8, 2022, authorizing a four-year General Fund educational programs and operations excess tax levy commencing in 2022 for collection in 2023 of \$26,000,000, in 2023 for collection in 2024 of \$26,500,000, in 2024 for collection in 2025 of \$27,500,000, and in 2025 for collection in 2026 of \$28,750,000, the proceeds of such levies to be used to meet the educational needs of its students and pay expenses of educational programs and operations not funded by the State of Washington (the "State"), all as more particularly set forth in Resolution No. 2021-14, and that proposition was approved by the requisite number of voters.

(b) Under existing law (RCW 84.52.0531), the maximum dollar amount which may be levied by or for any school district for educational programs and operations (the "maximum levy") is equal to the lesser of \$2.50 per \$1,000 of assessed value or the "maximum per-pupil limit" (as defined in RCW 84.52.0531) for the school district. The maximum per-pupil limit for school districts with fewer than 40,000 full-time equivalent students, including the District, under existing law is \$2,500 per student, adjusted for "inflation" (as defined in RCW 84.52.0531) beginning with property taxes levied for collection in 2022. Pursuant to Engrossed Substitute House Bill 2049 (2025), to be effective 90 days after adjournment of the legislative session ("ESHB 2049"), the Washington State Legislature (the "Legislature") amended RCW 84.52.0531 to, among other things, increase the maximum levy for tax collections commencing in 2026 and thereafter by increasing the maximum per-pupil limit by the "inflation enhancement" of \$500 in the 2026 calendar year and 3.33 percentage points added to inflation each year from the 2027 to 2030 calendar years.

(c) RCW 84.52.053 authorizes a school district with an existing educational programs and operations levy to seek voter approval of supplemental educational programs and operations levies to provide for subsequently enacted increases affecting the school district's maximum levy.

(d) Under a prior reduction in the maximum levy and resulting District budget reductions, it appears certain that the money in the District's General Fund for the school years 2025-2026 and 2026-2027 will be insufficient to permit the District to meet the educational needs of its students and pay expenses of educational programs and operations not funded by the State, all as more particularly set forth in Section 3 of this resolution, during such school years, and that it is necessary that a supplemental excess tax levy of \$7,250,000 be made in 2025 for collection in 2026 for the District's General Fund to provide the money required to meet those expenses.

(e) The District's proposed one-year excess tax levy authorized in this resolution provides for subsequently enacted increases affecting the District's maximum levy under ESHB 2049 by supplementing the excess taxes to be collected for the final year of the District's existing four-year General Fund educational programs and operations excess tax levy authorized by the voters on February 8, 2022 pursuant to Resolution No. 2021-14.

(f) Pursuant to Article VII, Section 2(a) of the Washington Constitution and RCW 84.52.053, the District may submit to its voters at a special election, for their approval or rejection, a proposition authorizing the District to levy supplemental excess property taxes to provide for subsequently enacted increases affecting the District's maximum levy for support of (*i.e.*, to pay or fund) the District's educational programs and operations expenses not funded by the State.

(f) The District has received or, prior to the time the ballot proposition authorized in this resolution is submitted to the voters, the District will have received approval of its supplemental educational programs and operations tax levy expenditure plan from the Office of the Superintendent of Public Instruction under RCW 28A.505.240 as required by RCW 84.52.053(4), a copy of which is or will be on file with the District.

Section 2. Calling of Election. The Director of Elections of King County, Washington, as *ex officio* Supervisor of Elections (the "Auditor"), is requested to call and conduct a special election in the manner provided by law to be held in the District on August 5, 2025, in conjunction with the State primary election to be held on the same date, for the purpose of submitting to the District's voters, for their approval or rejection, the proposition authorizing a supplemental General Fund educational programs and operations tax levy on all of the taxable property within the District (the assessed value of such representing 100% of true and fair value unless specifically provided otherwise by law) to be made in 2025 for collection in 2026 of \$7,250,000, the estimated dollar rate of tax levy required to produce such an amount being \$0.34 per \$1,000 of assessed value, all in excess of the maximum tax levy allowed by law for school districts without voter approval. The exact tax levy rate and amount to be collected may be adjusted based upon the actual assessed value of the taxable property within the District and the limitations imposed by law at the time of the levy.

Section 3. Use of Taxes. If the proposition authorized by this resolution is approved by the requisite number of voters, the District will be authorized to levy the excess property taxes up to the amount provided in this resolution (in addition to the excess property taxes authorized pursuant to Resolution No. 2021-14) to meet the educational needs of its students and pay expenses of educational

programs and operations not funded by the State during the school years 2025-2026 and 2026-2027, all as may be authorized by law and determined necessary by the Board. Pending the receipt of those taxes, the District may issue short-term obligations pursuant to chapter 39.50 RCW or contract indebtedness pursuant to RCW 28A.530.080. Upon receipt, the District may use those taxes to repay such short-term obligations or indebtedness, all as may be authorized by law and determined necessary and advisable by the Board.

Section 4. Form of Ballot Title. Pursuant to RCW 29A.36.071, the King County Prosecuting Attorney is requested to prepare the concise description of the aforesaid proposition for the ballot title in substantially the following form:

PROPOSITION NO. 1

SHORELINE SCHOOL DISTRICT NO. 412

ONE-YEAR SUPPLEMENTAL LEVY FOR EDUCATIONAL PROGRAMS
AND OPERATIONS

The Board of Directors of Shoreline School District No. 412 adopted Resolution 2025-7, concerning supplemental funding for educational programs and operations expenses. This proposition would, as a result of recent legislative changes, authorize the District to meet the educational needs of its students by levying the following excess taxes for one year, on all taxable property within the District, to supplement the final year of the existing educational programs and operations levy that expires at the end of 2026:

<u>Collection Year</u>	<u>Estimated Levy Rate/\$1,000 Assessed Value</u>	<u>Supplemental Levy Amount</u>
2026	\$0.34	\$7,250,000

all as provided in Resolution 2025-7. Should this proposition be approved?

LEVY . . . YES ☐

LEVY . . . NO ☐

Section 5. Authorization to Deliver Resolution to Auditor and Perform Other Necessary Duties. The Secretary to the Board (the "Secretary") or the Secretary's designee is authorized and directed to: (a) present a certified copy of this resolution to the Auditor no later than May 2, 2025; and (b) perform such other duties as are necessary or required by law to submit to the District's voters at the aforesaid special election, for their approval or rejection, the proposition authorizing the District to levy supplemental excess property taxes to provide for subsequently enacted increases affecting the District's maximum levy under ESHB 2049 for support of the Districts educational programs and operations expenses not funded by the State.

Section 6. Notices Relating 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 Assistant Superintendent for Business and Operations (Angela Von Essen), telephone: 206.393.4366; email: angela.vonessen@ssd412.org; and (b) special counsel, Foster Garvey P.C. (Lee Marchisio), telephone: 206.447.6264; email: lee.marchisio@foster.com, as the individuals to whom the Auditor shall provide such notice. The Secretary is authorized to approve changes to the ballot title, if any, determined necessary by the Auditor or the King County Prosecuting Attorney.

Section 7. Withdrawal of Proposition. If after submitting this resolution to the Auditor by the May 2, 2025 deadline, ESHB 2049 will not be effective by the August 5, 2025 special election date due to gubernatorial action or referendum petition, the Secretary is authorized without further Board action to request and direct the Auditor to remove the proposition from the August 5, 2025 special election ballot as may be consistent with the Auditor's administrative rules or as otherwise approved by the Auditor.

Section 8. Execution; General Authorization and Ratification. This resolution may be executed by the Directors being present and voting in favor of the resolution, or only the President of the Board (the "President"), and attested by the Secretary, in tangible medium, manual, facsimile or electronic form under any security procedure or platform, and notwithstanding any other District resolution, rule, policy or procedure, or in any other manner evidencing its adoption. The Secretary, the District's Assistant Superintendent for Business and Operations, the District's Director of Finance and Business Services, the President, other appropriate officers of the District and the District's special counsel, Foster Garvey P.C., are hereby further severally authorized and directed to take such actions and to create, accept, execute, send, use and rely upon such tangible medium, manual, facsimile or electronic documents, records and signatures under any security procedure or platform, and notwithstanding any other District resolution, rule, policy or procedure, as in their judgment may be necessary or desirable to effectuate the provisions of this resolution. All actions taken prior to the effective date of this resolution in furtherance of and not inconsistent with the provisions of this resolution are ratified and confirmed in all respects.

Section 9. Severability. If any provision of this resolution is declared by any court of competent jurisdiction to be invalid, then such provision shall be null and void and shall be separable from the remaining provisions of this resolution and shall in no way affect the validity of the other provisions of this resolution, or of the levy or collection of excess property taxes authorized herein.

Section 10. Effective Date. This resolution takes effect from and after its adoption.

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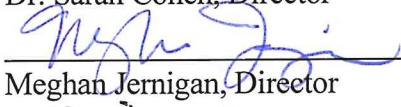
ADOPTED by the Board of Directors of Shoreline School District No. 412, King County, Washington, at a special open public meeting, of which due notice was given as required by law, held on April 30, 2025.

SHORELINE SCHOOL DISTRICT NO. 412,
KING COUNTY, WASHINGTON


Sara Betnel, President



Sylvia Gil, Vice President


Dr. Sarah Cohen, Director


Meghan Jernigan, Director


Emily Williams, Director

ATTEST:


DR. SUSANA REYES
Secretary to the Board of Directors