

LAKE WASHINGTON SCHOOL DISTRICT NO. 414
KING COUNTY, WASHINGTON

REPLACEMENT OF EXISTING EDUCATIONAL PROGRAMS AND OPERATIONS
LEVY

RESOLUTION NO. 2411

A RESOLUTION of the Board of Directors of Lake Washington School District No. 414, King County, Washington, providing for the submission to the qualified electors of the District at a special election to be held therein on February 10, 2026, of the proposition of whether excess taxes should be levied of \$124,500,000 in 2026 for collection in 2027, \$131,300,000 in 2027 for collection in 2028, \$138,300,000 in 2028 for collection in 2029, and \$145,500,000 in 2029 for collection in 2030, said excess taxes to pay part of the costs of educational programs and operations support of the District.

ADOPTED OCTOBER 6, 2025

PREPARED BY:

PACIFICA LAW GROUP LLP
Seattle, Washington

RESOLUTION NO. 2411

A RESOLUTION of the Board of Directors of Lake Washington School District No. 414, King County, Washington, providing for the submission to the qualified electors of the District at a special election to be held therein on February 10, 2026, of the proposition of whether excess taxes should be levied of \$124,500,000 in 2026 for collection in 2027, \$131,300,000 in 2027 for collection in 2028, \$138,300,000 in 2028 for collection in 2029, and \$145,500,000 in 2029 for collection in 2030, said excess taxes to pay part of the costs of educational programs and operations support of the District.

WHEREAS, Lake Washington School District No. 414, King County, Washington (the “District”), is a first-class school district duly organized and existing under and by virtue of the Constitution and the laws of the State of Washington (the “State”) now in effect; and

WHEREAS, pursuant to RCW 84.52.053, the qualified electors of the District may by a simple majority vote authorize enrichment levies of up to four years to support the District’s educational programs and operations; and

WHEREAS, calendar year 2026 is the last collection year for the District’s current enrichment levy, which provides funding for the District’s educational programs and operations not funded by the State; and

WHEREAS, with the expiration of the District’s current enrichment levy, funds available in the District’s General Fund, including sub-funds thereof, during the school years of 2026–2027 through 2030–2031, will be insufficient to pay for necessary educational programs and operations and properly meet the educational and safety needs of the students attending District schools; and

WHEREAS, to provide adequately for the District’s educational programs and operations, the Board of Directors of the District (the “Board”) deems it necessary to levy 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, such levy to be made for four

years commencing in 2026 for collection in the school years 2026–2027 through 2030–2031, inclusive, as authorized by Article VII, Section 2 of the State Constitution and RCW 84.52.053, with such excess taxes to be deposited into the District’s General Fund, or a sub-fund thereof, and used to continue funding such educational programs and operations; and

WHEREAS, the Constitution and laws of the State require that the question of whether the District may levy such excess taxes be submitted to the qualified electors of the District for their approval or rejection; and

WHEREAS, the Board deems it necessary and advisable to place the proposition for such excess tax levies before the District’s voters at an election to be held within the District on February 10, 2026 (the “Proposition”);

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF LAKE WASHINGTON SCHOOL DISTRICT NO. 414, KING COUNTY, WASHINGTON, as follows:

Section 1. The Board hereby finds and declares that the best interests of the District’s students and other residents require submission to the District’s voters, for their approval or rejection, the Proposition of whether the District shall levy excess property taxes upon all of the taxable property within the District to provide funding for continued educational programs and operations of the District, including but not limited to, staffing for programs, professional learning, athletics and extracurricular activities, additional course offerings and early learning, not funded or fully funded by the State.

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 2026–2027 through 2030–2031 school years to provide educational programs and services, enhancements and operations funding for the

District and fund other eligible activities in accordance with the Basic Education Funding Act (Laws of 2017, 3d Spec. Sess., ch. 13), as amended and supplemented, and other applicable law.

Section 2. Upon approval by the voters of the Proposition, the District will 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, for deposit into the District's General Fund:

- A. \$124,500,000, said levy to be made in 2026 for collection in 2027;
- B. \$131,300,000, said levy to be made in 2027 for collection in 2028;
- C. \$138,300,000, said levy to be made in 2028 for collection in 2029; and
- D. \$145,500,000, said levy to be made in 2029 for collection in 2030.

The exact levy rate and the actual amounts collected shall be adjusted based upon (1) the actual assessed value of the property within the District at the time of the levy, and (2) the legal limit on the levy rate and levy amount applicable at the time of the levy. At this time, based upon information provided by the King County Assessor's Office, the estimated levy rate for the 2027 collection year is \$0.99 per \$1,000 of assessed valuation, \$0.97 per \$1,000 of assessed value for the 2028 collection year, \$0.95 per \$1,000 of assessed value for the 2029 collection year, and \$0.92 per \$1,000 of assessed value for the 2030 collection year.

Section 3. The Board hereby requests that the King County Director of Records and Elections (the "Director"), as *ex officio* supervisor of elections in King County, Washington, assume jurisdiction of, call, and conduct a special election to be held within the District on February 10, 2026, and submit to the qualified electors of the District the Proposition hereinafter set forth. The Director shall conduct the election by mail or as the Director otherwise requires.

The Board hereby authorizes and directs the Secretary of the Board (the “Secretary”) to certify the Proposition to the Director in the following form:

PROPOSITION NO. 1

LAKE WASHINGTON SCHOOL DISTRICT NO. 414
REPLACEMENT OF EXISTING EDUCATIONAL PROGRAMS AND OPERATIONS LEVY

The Board of Directors adopted Resolution #2411, concerning educational funding for student programs and services. This proposition authorizes the District to replace an expiring levy by levying the following excess taxes upon all taxable property within the District, to provide support for educational programs, staff and operations which are not funded or not fully funded by the State:

Collection Years	Approximate Levy Rate/\$1,000 Assessed Value	Levy Amount
2027	\$0.99	\$124,500,000
2028	\$0.97	\$131,300,000
2029	\$0.95	\$138,300,000
2030	\$0.92	\$145,500,000

all as provided in Resolution #2411. Should this proposition be approved?

YES.....

NO.....

The Board hereby directs the Secretary to deliver a certified copy of this resolution to the Director no later than December 12, 2025, and to perform such other duties as are necessary or required by law to submit the Proposition to voters.

Section 4. The Board hereby designates the following as the individuals to whom the Director shall provide notice of the exact language of the ballot title, as required by RCW 29A.36.080: (a) the District’s Associate Superintendent, Business and Support Services (Barbara Posthumus), telephone: 425.936.1211; email: bposthumus@lwsd.org; and (b) the District’s Bond Counsel, Pacifica Law Group LLP, telephone: 206.245.1700; email:

faith.pettis@pacificallawgroup.com, as the individuals to whom the Director shall provide such notice. The Associate Superintendent, Business and Support Services is authorized to approve changes to the ballot title, if any, deemed necessary by the Director or the King County Prosecuting Attorney.

Section 5. The Board authorizes and directs the President of the Board, the Secretary, and the District's Associate Superintendent, Business and Support Services to take such actions and to execute such documents as in their judgment may be necessary or desirable to effectuate the provisions of this resolution, and to 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 of whether the District shall levy annual excess property taxes to pay costs of District educational programs and services. The Board hereby ratifies and confirms all actions of the District or its staff or officers taken prior to the effective date of this resolution and consistent with the objectives and terms of this resolution.

Section 6. In the event that any provision of this resolution shall be held to be invalid, such invalidity shall not affect or invalidate any other provision of this resolution, but shall be construed and enforced as if such invalid provision had not been contained herein; provided, however, that any provision which shall for any reason be held to be invalid shall be deemed to be in effect to the extent permitted by law.

Section 7. This resolution shall become effective immediately upon its adoption.

ADOPTED by the Board of Directors of Lake Washington School District No. 414, King County, Washington, at a regular meeting thereof, held on the 6th day of October, 2025.

LAKE WASHINGTON SCHOOL DISTRICT NO.
414, KING COUNTY, WASHINGTON



President and Director



Director

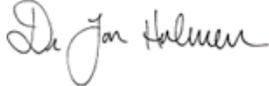


Director



Director

ATTEST:



Secretary, Board of Directors