

**TAHOMA SCHOOL DISTRICT NO. 409**  
Maple Valley, Washington

**MEMORANDUM**  
November 28, 2017

**TO:** Tahoma School Board

**FROM:** Lori Cloud  
Director of Finance and Operations

**SUBJECT:** Replacement of Existing Educational Programs and Operations  
Levy  
Amended Resolution 2017-25

**Action:** Please approve Amended Resolution 2017-25, Replacement of Existing Educational Programs and Operations.

TAHOMA SCHOOL DISTRICT NO. 409  
KING COUNTY, WASHINGTON

REPLACEMENT OF EXISTING EDUCATIONAL PROGRAMS AND OPERATIONS LEVY

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RESOLUTION NO. 2017-25

- 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 February 13, 2018, of the proposition of whether excess taxes should be levied of \$10,710,073 in 2018 for collection in 2019, \$11,823,067 in 2019 for collection in 2020, \$13,051,814 in 2020 for collection in 2021, \$14,408,350 in 2021 for collection in 2022, said excess taxes to pay part of the cost of educational programs and operations support of the District.

ADOPTED NOVEMBER 28, 2017

PREPARED BY:

K&L GATES LLP  
Seattle, Washington

RESOLUTION NO. 2017-25

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 February 13, 2018, of the proposition of whether excess taxes should be levied of \$10,710,073 in 2018 for collection in 2019, \$11,823,067 in 2019 for collection in 2020, \$13,051,814 in 2020 for collection in 2021, \$14,408,350 in 2021 for collection in 2022, said excess taxes to pay part of the cost of educational programs and operations support of the District.

WHEREAS, Tahoma School District No. 409, King County, Washington (the "District"), for the past four years has had in effect an educational programs 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 2018-2019, 2019-2020, 2020-2021, 2021-2022 and 2022-2023 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 by Chapter 13, Laws of 2017 (65th Legislature, Third Special 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 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 \$1.50 per thousand dollars of assessed valuation to provide \$10,710,073, said levy to be made in 2018 for collection in 2019;
- B. A tax of approximately \$1.50 per thousand dollars of assessed valuation to provide \$11,823,067, said levy to be made in 2019 for collection in 2020;
- C. A tax of approximately \$1.50 per thousand dollars of assessed valuation to provide \$13,051,814, said levy to be made in 2020 for collection in 2021; and
- D. A tax of approximately \$1.50 per thousand dollars of assessed valuation to provide \$14,408,350, said levy to be made in 2021 for collection in 2022.

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. \$10,710,073, said levy to be made in 2018 for collection in 2019;
- B. \$11,823,067, said levy to be made in 2019 for collection in 2020;
- C. \$13,051,814, said levy to be made in 2020 for collection in 2021; and
- D. \$14,408,350, said levy to be made in 2021 for collection in 2022.

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 2018 levy is \$1.50 per thousand dollars of assessed valuation,

the estimated levy rate for the 2019 levy is \$1.50 per thousand dollars of assessed valuation, the estimated levy rate for the 2020 levy is \$1.50 per thousand dollars of assessed valuation; and the estimated levy rate for the 2021 levy is \$1.50 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 2018-2019, 2019-2020, 2020-2021, 2021-2022 and 2022-2023 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, 2018.

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 EXISTING EDUCATIONAL PROGRAMS AND OPERATIONS LEVY

The Board of Directors adopted Resolution No. 2017-25 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 by the state:

Collection Years	Approximate Levy Rate/\$1,000 Assessed Value	Levy Amount
2019	\$1.50	\$10,710,073
2020	\$1.50	\$11,823,067
2021	\$1.50	\$13,051,814
2022	\$1.50	\$14,408,350

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.

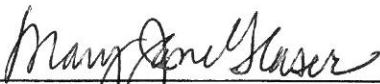
Section 3. For purposes of receiving notice of the exact language of the ballot title required by RCW 29A.36.080, the Board hereby designates (a) the District's Assistant Superintendent, Financial Services (Lori Cloud), telephone: 425.413.3433; email: lcloud@tahomasd.us; and (b) special counsel, K&L 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 Assistant Superintendent, Financial Services is authorized to approve changes to the ballot title, if any, deemed necessary by King County Elections or the King County Prosecuting Attorney.

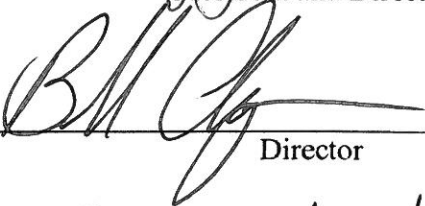
Section 4. Pursuant to authority granted by RCW 29A.32.220, the Board of Directors hereby authorizes the District's participation in the local voters' pamphlet for the February 13, 2018

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 regular meeting thereof, held on the 28th day of November, 2017.

TAHOMA SCHOOL DISTRICT NO. 409, KING COUNTY, WASHINGTON

  
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President and Director

  
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Director

  
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ATTEST:

  
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Secretary, Board of Directors