

RIVERVIEW SCHOOL DISTRICT NO. 407  
KING COUNTY, WASHINGTON

REPLACEMENT EDUCATIONAL PROGRAMS MAINTENANCE AND OPERATIONS  
LEVY

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RESOLUTION NO. 21-04

A RESOLUTION of the Board of Directors of Riverview School District No. 407, King County, Washington, providing for the submission to the qualified electors of the District at a special election to be held therein on February 8, 2022, of the proposition of whether excess taxes should be levied of \$8,690,124 in 2022 for collection in 2023, \$9,094,041 in 2023 for collection in 2024, \$9,544,833 in 2024 for collection in 2025, and \$10,017,970 in 2024 for collection in 2026, said excess taxes to pay part of the cost of educational programs and maintenance and operations support of the District.

ADOPTED NOVEMBER 9, 2021

PREPARED BY:

K&L GATES LLP  
Seattle, Washington

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WHEREAS, Riverview School District No. 407, King County, Washington, (the "District"), for the past four years has had in effect a maintenance and operations levy in order to enable the District to pay for its educational programs and services, including teaching, school supplies, technology, athletics, buildings and transportation; and

WHEREAS, the current maintenance and operations levies expire following calendar year 2022 collections; and

WHEREAS, the money in and to be paid into the General Fund of the District during the 2022-2023 through 2026-2027 school years will be insufficient to enable the District to pay for necessary maintenance and operations and to properly meet the expenses of educational programs and operation that are not fully funded by the State of Washington, including, but not limited to, nurses, special education, counselors, safety and security, instructional materials, athletics and extracurricular activities, specialized programs, transportation, instructional staff, maintenance of facilities, and other non-capital expenses necessary in the operation of the District; 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 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 maintenance 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 \$1.45 per thousand dollars of assessed valuation to provide \$8,690,124, said levy to be made in 2022 for collection in 2023;
- B. A tax of approximately \$1.45 per thousand dollars of assessed valuation to provide \$9,094,041, said levy to be made in 2023 for collection in 2024;
- C. A tax of approximately \$1.45 per thousand dollars of assessed valuation to provide \$9,544,833, said levy to be made in 2024 for collection in 2025; and
- D. A tax of approximately \$1.45 per thousand dollars of assessed valuation to provide \$10,017,970, said levy to be made in 2025 for collection in 2026.

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 RIVERVIEW SCHOOL DISTRICT NO. 407, 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. \$8,690,124, said levy to be made in 2022 for collection in 2023;
- B. \$9,094,041, said levy to be made in 2023 for collection in 2024
- C. \$9,544,833, said levy to be made in 2024 for collection in 2025; and

D. \$10,017,970 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 County Assessor's office, the estimated levy rate for the 2022 levy is \$1.45 per thousand dollars of assessed valuation, the estimated levy rate for the 2023 levy is \$1.45 per thousand dollars of assessed valuation, the estimated levy rate for the 2024 levy is \$1.45 per thousand dollars of assessed valuation, and the estimated levy rate for the 2025 levy is \$1.45 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 and the legal limit of the levy amount 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 2022-2023, 2023-2024, 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 maintenance 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 8, 2022.

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  
RIVERVIEW SCHOOL DISTRICT

REPLACEMENT EDUCATIONAL PROGRAMS AND OPERATIONS LEVY

The Board of Directors of Riverview School District No. 407 approved Resolution No. 21-04, authorizing a replacement levy for educational operations. This replacement levy funds district educational programs and school operations that are eligible activities and not state funded, and authorizes the District to levy the following excess taxes, on all taxable property within the District:

Collection Years	Approximate Levy Rate/\$1,000 Assessed Value	Levy Amount
2023	\$1.45	\$ 8,690,124
2024	\$1.45	\$ 9,094,041
2025	\$1.45	\$ 9,544,833
2026	\$1.45	\$ 10,017,970

and subject to legal limits on levy amounts and rates at the time of levy. 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 Director of Business and Operations (Meisha Robertson), telephone: 425.844.4505; email: robertsonm@rsd407.org; 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 Director of Business and Operations 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 confirms the District's participation in the local voters' pamphlet for the February 8, 2022 election, which shall be prepared and published by King County Elections, including, but not limited to, an explanatory statement reviewed and approved by the District's attorney, and, if available, a Statement For and a Statement Against. The District understands and agrees that it will be required to pay its proportionate share of the expenses of the voters' pamphlet.