

KENT SCHOOL DISTRICT NO. 415  
KING COUNTY, WASHINGTON

REPLACEMENT EDUCATIONAL PROGRAMS & OPERATIONS LEVY

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RESOLUTION NO. 1650

A RESOLUTION of the Board of Directors of Kent School District No. 415, King County, Washington, providing for the submission to the qualified electors of the District at a special election to be held therein on November 7, 2023, of the proposition of whether excess taxes should be levied of \$79,300,000 in 2024 for collection in 2025, \$82,500,000 in 2025 for collection in 2026, and \$85,800,000 in 2026 for collection in 2027, said excess taxes to pay part of the costs of educational programs and operations support of the District; and providing for other matters relating thereto.

ADOPTED: JULY 26, 2023

PREPARED BY:

PACIFICA LAW GROUP LLP  
Seattle, Washington

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WHEREAS, Kent School District No. 415, 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, in 2017, the State Legislature passed the Basic Education Funding Act (Laws of 2017, 3d Spec. Sess., ch. 13), as subsequently amended, which revised education funding in the State by re-designating maintenance and operations levies as “enrichment levies,” placing limits on levied amounts, and directing the deposit of taxes levied to a sub-fund of the General Fund; 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 2024 is the last year of collection for the District’s current enrichment levy, which provides funding for District programs and operations, including teaching, school supplies, technology, athletics, special programs and transportation; 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 2024–2025, 2025–2026, 2026–2027, and 2027-2028 school years will be insufficient to pay for necessary educational programs and operations and properly meet the educational 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 three years commencing in 2024 for collection in the school years 2024–2025, 2025–2026, 2026–2027, and 2027-2028 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 ratification 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 November 7, 2023;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF KENT SCHOOL DISTRICT NO. 415, 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 continued educational programs and operations funding for the District. 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,

2026–2027, and 2027-2028 school years to provide educational programs, enhancements and operations funding for the District, may incur indebtedness through the issuance of short term obligations against the General Fund of the District, as authorized by Chapter 39.50 RCW, and may fund other eligible activities in accordance with the Basic Education Funding Act, as it may be amended and supplemented, and other applicable law.

Section 2. Upon approval by the voters of the proposition, the following taxes for the District’s General Fund will 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. \$79,300,000, said levy to be made in 2024 for collection in 2025;
- B. \$82,500,000, said levy to be made in 2025 for collection in 2026; and
- C. \$85,800,000, said levy to be made in 2026 for collection in 2027

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 each of the three collection years is \$1.72 per thousand dollars of assessed valuation.

Section 3. The King County Director of Records and Elections (the “Director”), as *ex officio* supervisor of elections in King County, Washington, is hereby requested to assume jurisdiction of and to call and conduct the election to be held within the District and to submit to the qualified electors of the District the proposition hereinafter set forth. Such election shall be conducted by mail or as otherwise required by the Director. The Secretary of the Board (the “Secretary”) is hereby authorized and directed to certify the proposition to said officials in

the following form:

PROPOSITION NO. 1

KENT SCHOOL DISTRICT NO. 415  
REPLACEMENT OF EXPIRING EDUCATIONAL PROGRAMS AND OPERATIONS LEVY

The Board of Directors of Kent School District No. 415 adopted Resolution No. 1650 concerning a proposition to support educational programs and operations expenses. If approved, this proposition would authorize the District to levy the following excess taxes, replacing an expiring levy, on all taxable property within the District, to support educational programs and operations not funded by the State’s statutory program of basic education.

Collection Year	Approximate Levy Rate/\$1,000 Assessed Value	Levy Amount
2025	\$1.72	\$79,300,000
2026	\$1.72	\$82,500,000
2027	\$1.72	\$85,800,000

Should this proposition be approved?

YES.....

NO.....

The Secretary is hereby directed to deliver a certified copy of this resolution to the Director no later than August 1, 2023, and to perform such other duties as are necessary or required by law to submit the proposition to voters.

Section 4. For purposes of receiving notice of the exact language of the ballot title required by RCW 29A.36.080, the Board hereby designates the following as the individuals to whom the Director shall provide such notice: (a) the District’s Associate Superintendent of Finance (Benjamin Rarick), telephone: (253) 373-7164; email: benjamin.rarick@kent.k12.wa.us, and (b) the District’s Bond Counsel, Pacifica Law Group LLP (Faith Pettis), telephone: (206) 245-1700; email: faith.pettis@pacificallawgroup.com. The Associate Superintendent of Finance 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 Superintendent, the Associate Superintendent, the Chair of the Board, and the Secretary are severally authorized and directed 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. 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 are ratified and confirmed.

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.

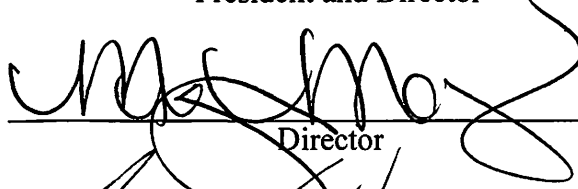
Section 7. This resolution shall become effective immediately upon its adoption.

ADOPTED by the Board of Directors of Kent School District No. 415, King County, Washington, at a special meeting thereof, held on the 26<sup>th</sup> day of July, 2023.

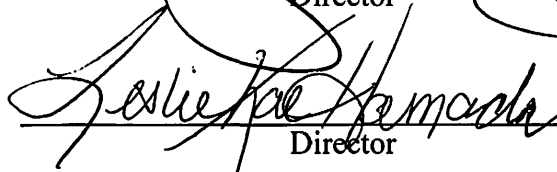
KENT SCHOOL DISTRICT NO. 415, KING COUNTY, WASHINGTON



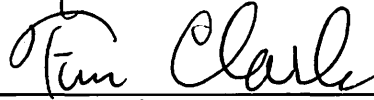
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President and Director



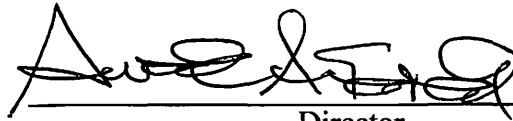
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Director



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Director



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Director



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Director

ATTEST:



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Secretary, Board of Directors