CENTRAL KITSAP SCHOOL DISTRICT NO. 401 KITSAP COUNTY, WASHINGTON

REPLACEMENT SCHOOL SUPPORT LEVY FOR EDUCATIONAL ENRICHMENT PROGRAMS AND OPERATIONS

RESOLUTION NO. 09-23-24

A RESOLUTION of the Board of Directors of Central Kitsap School District No. 401, Kitsap County, Washington, providing for submission to the qualified electors of the District at a special election to be held therein on April 23, 2024, of the proposition of whether excess taxes should be levied of \$21,000,000 in 2024 for collection in 2025, \$22,000,000 in 2025 for collection in 2026, and \$23,000,000 in 2026 for collection in 2027, to pay for educational enrichment programs and operations support of the District.

ADOPTED: FEBRUARY 22, 2024

PREPARED BY:

PACIFICA LAW GROUP LLP Seattle, Washington

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WHEREAS, Central Kitsap School District No. 401, Kitsap 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 2024 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 2024–2025 through 2027–2028 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 three years commencing in 2024 for collection in the school years 2024–2025 through 2027–2028, 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 April 23, 2024 (the "Proposition");

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF CENTRAL KITSAP SCHOOL DISTRICT NO. 401, KITSAP COUNTY, WASHINGTON, as follows:

<u>Section 1</u>. 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.

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, and to 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. \$21,000,000, said levy to be made in 2024 for collection in 2025;
- B. \$22,000,000, said levy to be made in 2025 for collection in 2026; and
- C. \$23,000,000, 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 Kitsap County Assessor's Office, the estimated levy rate for each of the three collection years is \$1.50 per \$1,000 of assessed valuation.

<u>Section 3</u>. The Board hereby requests that the Kitsap County Auditor (the "Auditor"), as *ex officio* supervisor of elections in Kitsap County, Washington, assume jurisdiction of, call, and conduct a special election to be held within the District on April 23, 2024, and submit to the qualified electors of the District the Proposition hereinafter set forth. The Auditor shall conduct the election by mail or as the Auditor otherwise requires.

The Board hereby authorizes and directs the Secretary of the Board (the "Secretary") to certify the Proposition to the Auditor in the following form:

PROPOSITION NO. 1

CENTRAL KITSAP SCHOOL DISTRICT NO. 401 REPLACEMENT SCHOOL SUPPORT LEVY FOR EDUCATIONAL ENRICHMENT PROGRAMS AND OPERATIONS

The Board of Directors of Central Kitsap School District No. 401 adopted Resolution No. 09-23-24, concerning the replacement of an expiring school support levy. If approved, this proposition would provide funding for educational programs and operations not funded by the State by authorizing the District to levy the following excess taxes upon all taxable property within the District, all as provided in Resolution No. 09-23-24.

Approximate Levy				
	Rate/\$1000			
Collection Year	Assessed Value	Levy Amount		
2025	\$1.50	\$21,000,000		
2026	\$1.50	\$22,000,000		
2027	\$1.50	\$23,000,000		

Should this proposition be approved?

YES	
NO	

The Board hereby authorizes and directs the Secretary to deliver a certified copy of this resolution to the Auditor no later than February 23, 2024, 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 Auditor shall provide notice of the exact language of the ballot title, as required by RCW 29A.36.080: (a) the District's Executive Director of Business Services (Paula Bailey), telephone: (360) 662-1650; email: paulab@ckschools.org, and (b) the District's Bond Counsel, Pacifica Law Group LLP (Faith Pettis), telephone: (206)245-1700; email: faith.pettis@pacificalawgroup.com. The Board authorizes the Secretary to approve changes to the ballot title, if any, as the Auditor or Kitsap County Prosecuting Attorney deems necessary.

Section 5. The Board authorizes and directs the President of the Board, the Secretary, and the Executive Director of Business 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 Central Kitsap School District No. 401, Kitsap

County, Washington, at a special meeting thereof, held on the 22nd day of February, 2024.

CENTRAL KITSAP SCHOOL DISTRICT NO. 401, KITSAP COUNTY, WASHINGTON

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President and Director

Director

Director

Director

Director

ATTEST:

Secretary, Board of Directors

CERTIFICATE

I, the undersigned, Secretary of the Board of Directors of Central Kitsap School District No. 401, Kitsap County, Washington, (the "District") and keeper of the records of the Board of Directors (the "Board"), DO HEREBY CERTIFY:

 That the attached resolution is a true and correct copy of Resolution No. 09-23-24 of the Board (the "Resolution"), duly adopted at a special meeting thereof held on the 22nd day of February, 2024.

2. That said meeting was duly convened and held in all respects in accordance with law, and to the extent required by law, due and proper notice of such meeting was given; that a legal quorum was present throughout the meeting and a legally sufficient number of members of the Board voted in the proper manner for the adoption of the Resolution; that all other requirements and proceedings incident to the proper adoption of the Resolution have been duly fulfilled, carried out and otherwise observed; and that I am authorized to execute this certificate.

IN WITNESS WHEREOF, I have hereunto set my hand this 22nd day of February, 2024.

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Secretary, Board of Directors

OFFICIAL BALLOT CENTRAL KITSAP SCHOOL DISTRICT NO. 401 KITSAP COUNTY, WASHINGTON April 23, 2024

INSTRUCTIONS TO VOTERS: To vote in favor of the following proposition, place a cross (X) in the square opposite the words "YES"; to vote against the following proposition, place a cross (X) in the square opposite the words "NO."

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Approximate Levy Rate/\$1000				
Collection Year	Assessed Value	Levy Amount		
2025	\$1.50	\$21,000,000		
2026	\$1.50	\$22,000,000		
2027	\$1.50	\$23,000,000		

Should this proposition be approved?

YES	
NO	

NOTICE OF ELECTION

CENTRAL KITSAP SCHOOL DISTRICT NO. 401 KITSAP COUNTY, WASHINGTON April 23, 2024

NOTICE IS HEREBY GIVEN that on April 23, 2024, a special election will be held by mail ballot in the above-named school district for the submission to the qualified electors of said school district of the following proposition:

PROPOSITION NO. 1

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Collection Year	Assessed Value	Levy Amount		
2025	\$1.50	\$21,000,000		
2026	\$1.50	\$22,000,000		
2027	\$1.50	\$23,000,000		

Should this proposition be approved?

YES	
NO	

Kitsap County Auditor