

KALAMA SCHOOL DISTRICT NO. 402  
COWLITZ COUNTY, WASHINGTON

REPLACEMENT EDUCATIONAL PROGRAMS AND OPERATION LEVY

RESOLUTION NO. 2019/20-03

A RESOLUTION of the Board of Directors of Kalama School District No. 402, Cowlitz County, Washington, providing for the submission to the voters of the District at a special election to be held on February 11, 2020, of a proposition authorizing an excess tax levy to be made annually for three years commencing in 2020 for collection in 2021 of \$3,250,947, in 2021 for collection in 2022 of \$3,300,947, and in 2022 for collection in 2023 of \$3,400,947, for the District's General Fund to pay expenses of educational programs and operation; designating the Secretary to the Board and special counsel to receive notice of the ballot title from the Auditor of Cowlitz County, Washington; and providing for other matters properly related thereto.

ADOPTED: NOVEMBER 25, 2019

*This document prepared by:*

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Received

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Auditor  
Cowlitz County

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COWLITZ COUNTY, WASHINGTON

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BE IT RESOLVED BY THE BOARD OF DIRECTORS OF KALAMA SCHOOL DISTRICT NO. 402, COWLITZ COUNTY, WASHINGTON, as follows:

Section 1. Findings and Determinations. The Board of Directors (the "Board") of Kalama School District No. 402, Cowlitz County, Washington (the "District"), takes note of the following facts and makes the following findings and determinations:

(a) Calendar year 2020 is the last year of collection of the District's current two-year General Fund educational programs and operation tax levy, which was authorized pursuant to Resolution No. 2017/18-03, adopted by the Board on November 27, 2017, and approved by the voters at a special election held and conducted within the District on February 13, 2018.

(b) With the expiration of the District's current two-year General Fund educational programs and operation tax levy, it appears certain that the money in the District's General Fund for the school years 2020-2021, 2021-2022, 2022-2023 and 2023-2024 will be insufficient to permit the District to meet the educational needs of its students and pay expenses of educational programs and operation support not funded by the State of Washington, all as more particularly set forth in Section 3 of this resolution, during such school years, and that it is necessary that a replacement excess tax levy of \$3,250,947 be made in 2020 for collection in 2021, \$3,300,947 be made in 2021 for collection in 2022, and \$3,400,947 be made in 2022 for collection in 2023 for the District's General Fund to provide the money required to meet those expenses.

(c) The District's proposed three-year General Fund educational programs and operation tax levy authorized in this resolution provides for approximately the same educational programs and operation purposes as the District's expiring two-year General Fund educational programs and operation tax levy.

(d) Pursuant to Article VII, Section 2(a) of the Washington Constitution and Revised Code of Washington ("RCW") 84.52.053, the District may submit to its voters at a special election, for their approval or rejection, a proposition authorizing the District to levy annual excess property taxes for support of the District's educational programs and operation expenses.

(e) Prior to the time the ballot proposition authorized in this resolution is submitted to the voters, the District will have received approval of its educational programs and operation tax levy expenditure plan from the Office of the Superintendent of Public Instruction under RCW 28A.505.240 as required by RCW 84.52.053(4), a copy of which will be on file with the District after approval.

Section 2. Calling of Election. The Auditor of Cowlitz County, Washington, as *ex officio* Supervisor of Elections (the “Auditor”), is requested to call and conduct a special election in the manner provided by law to be held in the District on February 11, 2020, for the purpose of submitting to the District’s voters, for their approval or rejection, the proposition authorizing a replacement General Fund educational programs and operation tax levy on all of the taxable property within the District (the assessed value of such representing 100% of true and fair value unless specifically provided otherwise by law) to be made annually for three years commencing in 2020 for collection in 2021 of \$3,250,947, the estimated dollar rate of tax levy required to produce such an amount being \$2.23 per \$1,000 of assessed value, in 2021 for collection in 2022 of \$3,300,947, the estimated dollar rate of tax levy required to produce such an amount being \$2.17 per \$1,000 of assessed value, and in 2022 for collection in 2023 of \$3,400,947, the estimated dollar rate of tax levy required to produce such an amount being \$2.15 per \$1,000 of assessed value, all in excess of the maximum tax levy allowed by law for school districts without voter approval. The exact tax levy rate and amount to be collected may be adjusted based upon the actual assessed value of the taxable property within the District and the limitations imposed by law at the time of the levy.

Section 3. Use of Taxes. If the proposition authorized by this resolution is approved by the requisite number of voters, the District will be authorized to levy the excess property taxes provided in this resolution to meet the educational needs of its students and pay expenses of educational programs and operation support not funded by the State of Washington during the school years 2020-2021, 2021-2022, 2022-2023 and 2023-2024, all as may be authorized by law and determined necessary by the Board. Pending the receipt of those taxes, the District may issue short-term obligations pursuant to chapter 39.50 RCW or contract indebtedness pursuant to RCW 28A.530.080. Upon receipt, the District may use those taxes to repay such short-term obligations or indebtedness, all as may be authorized by law and determined necessary and advisable by the Board.

*[Remainder of page intentionally left blank]*

Section 4. Form of Ballot Title. Pursuant to RCW 29A.36.071, the Cowlitz County Prosecuting Attorney is requested to prepare the concise description of the aforesaid proposition for the ballot title in substantially the following form:

PROPOSITION 1

KALAMA SCHOOL DISTRICT NO. 402

REPLACEMENT EDUCATIONAL PROGRAMS AND OPERATION LEVY

The Board of Directors of Kalama School District No. 402 adopted Resolution No. 2019/20-03, concerning a proposition to finance educational programs and operation expenses. This proposition would authorize the District to meet the educational needs of its students by levying the following excess taxes, in place of an expiring levy, on all taxable property within the District, for support of the District's educational programs and operation expenses not funded by the State of Washington:

<u>Collection Year</u>	<u>Estimated Levy Rate/\$1,000 Assessed Value</u>	<u>Levy Amount</u>
2021	\$2.23	\$3,250,947
2022	\$2.17	\$3,300,947
2023	\$2.15	\$3,400,947

all as provided in Resolution No. 2019/20-03. Should this proposition be approved?

LEVY . . . YES

LEVY . . . NO

Section 5. Authorization to Deliver Resolution to Auditor and Perform Other Necessary Duties. The Secretary to the Board (the "Secretary") or his designee is directed to: (a) present a certified copy of this resolution to the Auditor no later than December 13, 2019; and (b) 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 authorizing the District to levy excess property taxes for support of the District's educational programs and operation expenses.

Section 6. Notices Relating to Ballot Title. 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 Secretary (Eric S. Nerison), telephone: 360.673.5282; fax: 360.673.5228; email: [eric.nerison@kalama.k12.wa.us](mailto:eric.nerison@kalama.k12.wa.us); and (b) special counsel, Foster Garvey P.C. (Jim McNeill), telephone: 206.447.5339; fax: 800.533.2284; email: [jim.mcneill@foster.com](mailto:jim.mcneill@foster.com) as the individuals to whom the Auditor shall provide such notice. The Secretary is authorized to approve changes to the ballot title, if any, determined necessary by the Auditor or the Cowlitz County Prosecuting Attorney.

Section 7. General Authorization and Ratification. The Secretary, the District's Business Manager, the Chair of the Board, other appropriate officers of the District and special

counsel, Foster Garvey P.C., 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. All actions taken prior to the effective date of this resolution in furtherance of and not inconsistent with the provisions of this resolution are ratified and confirmed in all respects.

**Section 8. Severability.** If any provision of this resolution is declared by any court of competent jurisdiction to be invalid, then such provision shall be null and void and shall be separable from the remaining provisions of this resolution and shall in no way affect the validity of the other provisions of this resolution, or of the levy or collection of excess property taxes authorized herein.

**Section 9. Effective Date.** This resolution takes effect from and after its adoption.

ADOPTED by the Board of Directors of Kalama School District No. 402, Cowlitz County, Washington, at a regular open public meeting held this 25<sup>th</sup> day of November, 2019, the following Directors being present and voting in favor of the resolution.

KALAMA SCHOOL DISTRICT NO. 402  
COWLITZ COUNTY, WASHINGTON

  
\_\_\_\_\_  
Chair and Director

  
\_\_\_\_\_  
Vice Chair and Director

  
\_\_\_\_\_  
Director

  
\_\_\_\_\_  
Director

  
\_\_\_\_\_  
Director

ATTEST:

  
\_\_\_\_\_  
ERIC S. NERISON  
Secretary to the Board of Directors

CERTIFICATION


I, ERIC S. NERISON, Secretary to the Board of Directors of Kalama School District No. 402, Cowlitz County, Washington (the "District"), hereby certify as follows:

1. The foregoing Resolution No. 2019/20-03 (the "Resolution") is a full, true and correct copy of the Resolution duly adopted at a regular meeting of the Board of Directors of the District (the "Board") held at its regular meeting place on November 25, 2019, as that Resolution appears on the minute book of the District, and the Resolution is now in full force and effect; and

2. A quorum of the members of the Board was present throughout the meeting and a sufficient number of members of the Board present voted in the proper manner for the adoption of the Resolution.

IN WITNESS WHEREOF, I have hereunto set my hand this 25<sup>th</sup> day of November, 2019.

KALAMA SCHOOL DISTRICT NO. 402  
COWLITZ COUNTY, WASHINGTON

  
\_\_\_\_\_  
ERIC S. NERISON  
Secretary to the Board of Directors