

COUPEVILLE SCHOOL DISTRICT NO. 204
ISLAND COUNTY, WASHINGTON

REPLACEMENT EDUCATIONAL PROGRAMS AND OPERATIONS LEVY

RESOLUTION NO. 2021-10

- A RESOLUTION of the Board of Directors of Coupeville School District No. 204, Island 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 \$2,500,000 in 2022 for collection in 2023, \$2,700,000 in 2023 for collection in 2024, \$2,700,000 in 2024 for collection in 2025, and \$2,700,000 in 2025 for collection in 2026, said excess taxes to pay part of the cost of eligible activities in support of the District.

ADOPTED November 22, 2021

PREPARED BY:

K&L GATES LLP
Seattle, Washington

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WHEREAS, Coupeville School District No. 204, Island County, Washington (the "District"), for the past four years has had in effect an educational programs and operations levy in order to enable the District to support its educational programs and operations, including teaching, school supplies, technology, 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 2022-2023, 2023-2024, 2024-2025, 2025-2026 and 2026-2027 school years will be insufficient to enable the District to support necessary educational programs, services and operations 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 most recently by Chapter 410, Laws of 2019 (66th Legislature, 2019 Regular 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 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 levy in the amount of up to \$2,500,000, said levy to be made in 2022 for collection in 2023;
- B. A levy in the amount of up to \$2,700,000, said levy to be made in 2023 for collection in 2024;
- C. A levy in the amount of up to \$2,700,000, said levy to be made in 2024 for collection in 2025; and
- D. A levy in the amount of up to \$2,700,000, said levy to be made in 2025 for collection in 2026.

WHEREAS, 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 operations/enrichment tax levy expenditure plan from the Office of the Superintendent of Public Instruction as required under RCW 84.52.053(4); and

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; and

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF COUPEVILLE SCHOOL DISTRICT NO. 204, ISLAND COUNTY, WASHINGTON, as follows:

Section 1. In order to support the District’s schools, educational programs, operations and services, including teaching, school supplies, technology, athletics, buildings and transportation, 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. A levy in the amount of up to \$2,500,000, said levy to be made in 2022 for collection in 2023;
- B. A levy in the amount of up to \$2,700,000, said levy to be made in 2023 for collection in 2024;
- C. A levy in the amount of up to \$2,700,000, said levy to be made in 2024 for collection in 2025; and
- D. A levy in the amount of up to \$2,700,000, said levy to be made in 2025 for collection in 2026.

The estimated levy rate depends upon the limitations of state law and information regarding assessed value. At this time, based upon state law, the estimated levy rate for the 2022 levy (2023 collection) is \$0.876 per thousand dollars of assessed valuation, the estimated levy rate for the 2023 levy (2024 collection) is \$0.928 per thousand dollars of assessed valuation, the estimated levy rate for the 2024 levy (2025 collection) is \$0.910 per thousand dollars of assessed valuation and the estimated levy rate for the 2025 (2026 collection) levy is \$0.892 per thousand dollars of assessed valuation. The exact levy rate and amount shall be adjusted based upon the legal levy 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 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 programs and operations of the District that are eligible activities and not funded or fully funded by the state during such school years as may be authorized or allowed by law for the use of local 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.

The Island County Auditor, as *ex officio* supervisor of elections in Island 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
COUPEVILLE SCHOOL DISTRICT NO. 204

REPLACEMENT EDUCATIONAL PROGRAMS AND OPERATIONS LEVY

The Board of Directors of Coupeville School District No. 204 adopted Resolution No. 2021-10 concerning a replacement levy for educational funding. If approved, this proposition will fund necessary educational programs and operations that are not funded by the state and authorize the District to levy the following excess taxes, to replace an expiring levy on taxable property within the District:

Collection Years	Estimated Levy Rate/\$1,000 Assessed Value	Levy Amount
2023	\$0.876	\$2,500,000
2024	\$0.928	\$2,700,000
2025	\$0.910	\$2,700,000
2026	\$0.892	\$2,700,000

subject to legal limits on levy amounts and rates at the time of the 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 the Island County Auditor.

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 Business Manager (Denise Peet), telephone: 360.678.2407; email: dpeet@coupeville.k12.wa.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 Secretary is authorized to approve changes to the ballot title, if any, deemed necessary by the Auditor or the Island County Prosecuting Attorney.

Section 4. Pursuant to RCW 29A.32, 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 the Island County Auditor, 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.

ADOPTED by the Board of Directors of Coupeville School District No. 204, Island County, Washington, at a regular meeting thereof, held on the 22nd day of November, 2021.

COUPEVILLE SCHOOL DISTRICT NO. 204,
ISLAND COUNTY, WASHINGTON

President and Director

Christine Sears

Director

Glenda Merwine

Director

Shirley A. Phay

Director

Director

ATTEST:

[Signature]

Secretary, Board of Directors

CERTIFICATE

I, the undersigned, Secretary of the Board of Directors of Coupeville School District No. 204, Island County, Washington, (the "District") and keeper of the records of the Board of Directors (the "Board"), DO HEREBY CERTIFY:

1. That the attached resolution is a true and correct copy of Resolution No. 2021-10 of the Board (the "Resolution"), duly adopted at a regular meeting thereof held on the 22nd day of November, 2021.

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 passage 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 November, 2021.


Secretary, Board of Directors

NOTICE OF SPECIAL ELECTION
COUPEVILLE SCHOOL DISTRICT NO. 204
ISLAND COUNTY, WASHINGTON
February 8, 2022

NOTICE IS HEREBY GIVEN that on February 8, 2022, a special election will be held in the above-named school district for the submission to the qualified electors of said school district of the following proposition:

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COUPEVILLE SCHOOL DISTRICT NO. 204

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2025	\$0.910	\$2,700,000
2026	\$0.892	\$2,700,000

subject to legal limits on levy amounts and rates at the time of the levy. Should this proposition be approved?

YES.....

NO

Island County Auditor

OFFICIAL BALLOT
COUPEVILLE SCHOOL DISTRICT NO. 204,
ISLAND COUNTY, WASHINGTON
February 8, 2022

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

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2025	\$0.910	\$2,700,000
2026	\$0.892	\$2,700,000

subject to legal limits on levy amounts and rates at the time of the levy. Should this proposition be approved?

YES.....

NO

Election Date: February 8, 2022

Name of Jurisdiction Submitting Measure: Coupeville School District No. 204, Island County, Washington

Contact Name: Cynthia Weed

Daytime Contact Phone Number: 206.370.7801

Word Limit is 200. Current word count is 200.

EXPLANATORY STATEMENT - PROPOSITION NO. 1

Passage of Proposition No. 1 would allow the levy of \$2,500,000 in property taxes within Coupeville School District for collection in 2023, the levy of \$2,700,000 for collection in 2024, the levy of \$2,700,000 for collection in 2025, and the levy of \$2,700,000 for collection in 2026 to replace an expiring levy, on all taxable property within the District, to support the District's educational programs and operations. In accordance with Resolution No. 2021-10 approving this proposition, these taxes would be collected and deposited in the District's General Fund. If authorized by the voters, and based on projected assessed valuation information, estimated levy rates per \$1,000 of assessed value would be \$0.876 (2023 collection); \$0.928 (2024 collection); \$0.910 (2025 collection), and \$0.892 (2026 collection). The exact levy rate shall be adjusted based upon the actual assessed value of the property within the District at the time of the levy. In the event that a program is implemented that would increase State funding to the District, the District would, therefore, review and determine the need to roll back the levies.

Exemptions from taxes may be available to certain homeowners. To determine if you qualify, call the Island County Assessor at (360) 679-7303.

