

MOUNT BAKER SCHOOL DISTRICT NO. 507  
WHATCOM COUNTY WASHINGTON

RENEWAL CAPITAL PROJECTS LEVY

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RESOLUTION NO. 23/24:8

A RESOLUTION of the Board of Directors of Mount Baker School District No. 507, Whatcom County, Washington, providing for the submission to the qualified electors of the District at a special election to be held therein on February 13, 2024, of a proposition to authorize the District to levy an additional tax to provide a total of \$12,000,000 for the District's Capital Projects Fund for school safety and security; equitable access to facilities, playgrounds, and multiuse fields; heating, ventilation, and air conditioning (HVAC) and energy efficiency; technology and electrical improvements; end-of-useful-life facility needs; and other capital projects, such levies to be made for six years commencing in 2024 for collection in the calendar years from 2025 through 2030.

ADOPTED OCTOBER 26, 2023

RESOLUTION NO. 23/24:8

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WHEREAS, the educational facilities of Mount Baker School District No. 507, Whatcom County, Washington (the "District"), are in need of modernization, improvements and expansion to meet the current and future educational and operational needs for its students; and

WHEREAS, the priorities identified by the District's Parent Advisory Group and District staff include (i) school safety and security, (ii) equitable access to facilities, playgrounds and multiuse fields, (iii) heating, ventilation and air conditioning (HVAC) and energy efficiency, (iv) technology and electrical improvements, (v) end-of-useful-life facility needs, and (vi) an allowance for inflationary costs, all as set forth in the District's Memorandum dated October 12, 2023, and shared for consideration by this Board; and

WHEREAS, the current capital project levies expire following the 2024 collections; and

WHEREAS, funds available to the District will be insufficient to enable the District to implement such modernization improvements; and

WHEREAS, in order to support the cost of these improvements as found necessary by the Board of Directors, it is deemed advisable that the District levy a tax upon all the taxable property within the District, such levy to be made for six years commencing in

2024 for collection in the calendar years from 2025 through 2030 inclusive, as authorized by Article VII, Section 2 of the State Constitution and RCW 84.52.053; and

WHEREAS, the question of whether or not such excess tax may be levied must be submitted to the qualified electors of the District for their ratification or rejection; and

WHEREAS, the conditions here and above set forth require the holding of a special election in the District;

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF MOUNT BAKER SCHOOL DISTRICT NO. 507, WHATCOM COUNTY, WASHINGTON as follows:

Section 1. Finding. It is hereby found and declared that the welfare of the students and other residents of the District requires the District to carry out the improvements hereinafter provided.

Section 2. Authorization of Improvements. The District shall modernize its educational and operational facilities, including but not limited to enhancing infrastructure and related capital expenses to support the instructional programs and operations of the District, including, but not limited to, school safety and security; equitable access to facilities, playgrounds, and multiuse fields; heating, ventilation, and air conditioning (HVAC) and energy efficiency; technology and electrical improvements; end-of-useful-life facility needs as further described in the recitals to this resolution and as determined by the Board of Directors.

The District may repay any obligations hereafter incurred for the foregoing purposes.

If available funds are sufficient, the District shall acquire, construct, equip and

make other capital improvements to the facilities of the District, all as the Board of Directors finds necessary; provided that such funds may be used only to support the construction, modernization, replacement, and remodeling of or maintenance of school facilities or implementation, application and modernization of the District's technology systems, as permitted by law.

If the District shall determine that it has become impracticable to accomplish any of such improvements or portions thereof by reason of changed conditions or needs, incompatible development, costs substantially in excess of those estimated, or acquisition by a superior governmental authority, the District shall not be required to accomplish such improvement and may apply levy proceeds as set forth in this section. If any or all of the improvements have been completed, or their completion duly provided for, or their completion found to be impractical, the District may apply the levy proceeds or any portion thereof to other portions of the improvements or to other capital purposes of the District, as the District in its discretion shall determine. Notwithstanding any provision of this resolution to the contrary, levy proceeds may only be used to support the construction, modernization or remodeling of or maintenance to school facilities or the implementation, application and modernization of the District's technology systems as described above or as authorized by the Board of Directors.

Section 3. Authorization of Levies. 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 whether the District shall make the Capital Projects Fund levies for their ratification or rejection at a special election to be held on February 13, 2024.

For the purpose of providing funds necessary for the needs described in Section 2

above, the Whatcom County Auditor, as *ex officio* supervisor of elections in Whatcom County, is hereby requested to call and conduct such special election to be held within the District on such day and to submit to the qualified electors of the District for their approval or rejection, a proposition providing for tax levies for the Capital Projects Fund for six years, commencing in 2024, producing dollar amounts at estimated tax rates per thousand dollars of assessed value to produce such amounts, in excess of the maximum amount tax levy permitted by law to be levied within the District without a vote of the electors, all as follows:

- A. \$2,000,000, said levy to be made in 2024 for collection in 2025; and
- B. \$2,000,000, said levy to be made in 2025 for collection in 2026, and
- C. \$2,000,000, said levy to be made in 2026 for collection in 2027; and
- D. \$2,000,000, said levy to be made in 2027 for collection in 2028; and
- E. \$2,000,000, said levy to be made in 2028 for collection in 2029; and
- F. \$2,000,000, said levy to be made in 2029 for collection in 2030.

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 Whatcom County Assessor's office, the estimated levy rate for the 2024 levy is \$0.57 per thousand dollars of assessed valuation; the estimated levy rate for the 2025 levy is \$0.52 per thousand dollars of assessed valuation; the estimated levy rate for the 2026 levy is \$0.45 per thousand dollars of assessed valuation; the estimated levy rate for the 2027 levy is \$0.41 per thousand dollars of assessed valuation; the estimated levy rate for the 2028 levy is \$0.37 per thousand dollars of assessed valuation; and the estimated levy rate for the 2029 levy is \$0.35 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 at the time of the levy.

Section 4. Approval of Form of Ballot. The Secretary of the Board of Directors is hereby authorized and directed to certify said proposition to the Whatcom County Auditor, as *ex officio* supervisor of elections in Whatcom County, substantially in the following form:

PROPOSITION NO. 2  
MOUNT BAKER SCHOOL DISTRICT NO. 507  
(MOUNT BAKER PUBLIC SCHOOLS)

RENEWAL CAPITAL PROJECTS LEVY

The Board of Directors adopted Resolution #23/24:8 concerning a capital projects levy for safety and capital needs. This proposition authorizes projects for school safety, security, facilities access, HVAC, technology, electrical improvements, and capital replacements, authorizes renewal of an expired levy and the levy of the following excess levies for such purposes on all taxable property within the district:

Collection Years	Approximate Levy Rate/\$1,000 Assessed Value	Levy Amount
2025	\$0.57	\$2,000,000
2026	\$0.52	\$2,000,000
2027	\$0.45	\$2,000,000
2028	\$0.41	\$2,000,000
2029	\$0.37	\$2,000,000
2030	\$0.35	\$2,000,000

all as provided in District Resolution #23/24:8. Should this proposition be approved?

YES ..... ☐

NO ..... ☐

The Secretary of the Board of Directors is hereby authorized to deliver a certified copy of this resolution to the Whatcom County Auditor.

Section 5. 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 Finance



ADOPTED by the Board of Directors of Mount Baker School District No. 507,  
Whatcom County, Washington, at a regular meeting thereof, held this 26th day of October, 2023.

MOUNT BAKER SCHOOL DISTRICT NO. 507,  
WHATCOM COUNTY, WASHINGTON

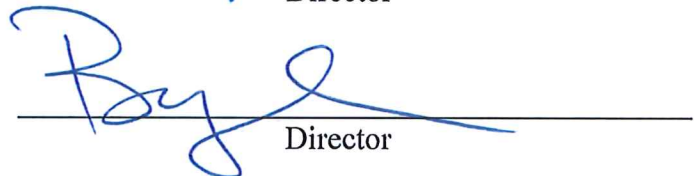
  
Russ Pfeiffer-Hoyt (Oct 26, 2023 21:12 PDT)

Chair and Director

  
Director

  
Director

  
Director

  
Director

ATTEST:

  
Secretary, Board of Directors



OFFICIAL BALLOT  
MOUNT BAKER SCHOOL DISTRICT NO. 507  
WHATCOM COUNTY, WASHINGTON  
February 13, 2024

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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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MOUNT BAKER SCHOOL DISTRICT NO. 507  
(MOUNT BAKER PUBLIC SCHOOLS)

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2030	\$0.35	\$2,000,000

all as provided in District Resolution #\_\_\_\_. Should this proposition be approved?

YES ..... ☐

NO ..... ☐

## CERTIFICATE

I, the undersigned, Secretary of the Board of Directors of Mount Baker School District No. 507, Whatcom 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. 23/24:8 of the Board (the "Resolution"), duly adopted at a regular meeting thereof held on the 26th day of October, 2023.

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 26th day of October, 2023.



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Secretary, Board of Directors

NOTICE  
MOUNT BAKER SCHOOL DISTRICT NO. 507  
WHATCOM COUNTY, WASHINGTON  
February 13, 2024

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NOTICE IS HEREBY GIVEN that on February 13, 2024, a special election will be held by mail 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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PROPOSITION NO. 2  
MOUNT BAKER SCHOOL DISTRICT NO. 507  
(MOUNT BAKER PUBLIC SCHOOLS)

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2028	\$0.41	\$2,000,000
2029	\$0.37	\$2,000,000
2030	\$0.35	\$2,000,000

all as provided in District Resolution #23/24:8. Should this proposition be approved?

YES ..... ☐

NO ..... ☐

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Whatcom County Auditor



Election Date: February 13, 2024

Name of Jurisdiction Submitting Measure: Mount Baker School District No. 507, Whatcom County, Washington

Contact Name: Cynthia Weed

Daytime Contact Phone Number: 206-623-7580; cell: 206.618.6050

*Word Count:* 197

## **EXPLANATORY STATEMENT - PROPOSITION NO. 2**

Passage of Proposition No. 2 would allow the levy of \$12,000,000 in property taxes within Mount Baker School District No. 507 for collection each year in the years 2025 through 2030, to fund school safety and security; equitable access to facilities, playgrounds, and multiuse fields; heating, ventilation, and air conditioning (HVAC) and energy efficiency; technology and electrical improvements; replacement facility needs; and other capital projects. These taxes would be collected in the 2025-2026 through 2030-2031 school years, and deposited in the District's Capital Projects Fund for such improvements. If authorized by the voters, property taxes for this measure would be collected and, based on projected assessed valuation information, would be levied at estimated levy rates per \$1,000 of assessed value of \$0.57 for collection year 2025, \$0.52 for collection year 2026, \$0.45 for collection year 2027, \$0.41 for collection year 2028, \$0.37 for collection year 2029 and \$0.35 for collection year 2030. The actual levy rates will be adjusted based upon the assessed value of property within the District at the time of each levy.

Exemptions from taxes may be available to certain homeowners. To determine if you qualify, call the Whatcom County Assessor at (360) 676-6790.

