

MOUNT BAKER SCHOOL DISTRICT NO. 507
WHATCOM COUNTY, WASHINGTON

EDUCATIONAL PROGRAMS AND OPERATIONS REPLACEMENT LEVY

RESOLUTION NO. 23/24:7

- 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 the proposition of whether excess taxes should be levied in the amount of \$5,125,133 in 2024 for collection in 2025, \$5,264,076 in 2025 for collection in 2026, \$5,331,844 in 2026 for collection in 2027, and \$5,420,910 in 2027 for collection in 2028, said excess taxes to pay part of the cost of education programs and operations support of the District.

ADOPTED OCTOBER 26, 2023

PREPARED BY:

K&L GATES LLP
Seattle, Washington

RESOLUTION NO. 23/24:7

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 the proposition of whether excess taxes should be levied in the amount of \$5,125,133 in 2024 for collection in 2025, \$5,264,076 in 2025 for collection in 2026, \$5,331,844 in 2026 for collection in 2027, and \$5,420,910 in 2027 for collection in 2028, said excess taxes to pay part of the cost of education programs and operations support of the District.

WHEREAS, Mount Baker School District No. 507, Whatcom County, Washington (the “District”), for the past four years has had in effect a maintenance and operations levy to enable the District to pay for its educational programs and operations, including teaching, counselors, health services, athletics, arts, special education, maintenance of buildings and facilities and school safety; and

WHEREAS, the current maintenance and operations levies expire this year; and

WHEREAS, the money in and to be paid into the General Fund of the District during the 2024-2025, 2025-2026, 2026-2027, 2027-2028, and 2028-2029 school years will be insufficient to enable the District to pay for necessary educational programs and operations and 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 2023 (66th Legislature, Regular Session) and may be modified in the future by the State Legislature; and

WHEREAS, to provide properly 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 above the maximum annual tax levy permitted by law to be levied within the District without a vote of the electors:

- A. A tax of approximately \$1.53 per thousand dollars of assessed valuation to provide \$5,125,133, said levy to be made in 2024 for collection in 2025;
- B. A tax of approximately \$1.46 per thousand dollars of assessed valuation to provide \$5,264,076, said levy to be made in 2025 for collection in 2026;
- C. A tax of approximately \$1.31 per thousand dollars of assessed valuation to provide \$5,331,844, said levy to be made in 2026 for collection in 2027; and
- D. A tax of approximately \$1.23 per thousand dollars of assessed valuation to provide \$5,420,910, said levy to be made in 2027 for collection in 2028.

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 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 such excess taxes may be levied must be submitted to the qualified electors of the District for their ratification or rejection;

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

Section 1. The following taxes for the District's General Fund should be levied upon all of the taxable property within the District above the maximum annual tax levy permitted by law to be levied within the District without a vote of the electors:

- A. \$5,125,133, said levy to be made in 2024 for collection in 2025;
- B. \$5,264,076, said levy to be made in 2025 for collection in 2026;

C. \$5,331,844, said levy to be made in 2026 for collection in 2027; and

D. \$5,420,910, said levy to be made in 2027 for collection in 2028.

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 County Assessor's office, the estimated levy rate for the 2024 levy is \$1.53 per thousand dollars of assessed valuation, the estimated levy rate for the 2025 levy is \$1.46 per thousand dollars of assessed valuation, the estimated levy rate for the 2026 levy is \$1.31 per thousand dollars of assessed valuation, and the estimated levy rate for the 2027 levy is \$1.23 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. 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, 2027-2028, and 2028-2029 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 educational programs and operations of the District during such school years as may be authorized or allowed by law for the use of excess 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 the District shall levy such excess tax for their ratification or rejection at a special election to be held therein on February 13, 2024.

The Whatcom County Auditor, as ex officio supervisor of elections in Whatcom County, Washington, is hereby requested to call and conduct the special election to be held within the

District on the 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 the proposition substantially in the following form:

PROPOSITION NO. 1

MOUNT BAKER SCHOOL DISTRICT NO. 507

EDUCATIONAL PROGRAMS AND OPERATIONS REPLACEMENT LEVY

The Board of Directors of Mount Baker School District adopted Resolution No. 23/24:7 concerning educational funding. This proposition authorizes the District to levy the following excess taxes, to replace an expiring levy, on all taxable property within the District, to maintain and support the District's educational programs and operations, including teachers, staff, materials, athletics, arts, special education, facilities maintenance, which are not funded or not fully funded by the State:

Collection Years	Approximate Levy Rate/\$1,000 Assessed Value	Levy Amount
2025	\$1.53	\$5,125,133
2026	\$1.46	\$5,264,076
2027	\$1.31	\$5,331,844
2028	\$1.23	\$5,420,910

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 Whatcom 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 the (a) Director of Finance and Operations (Brian Fraser), telephone: 360.617.4604; email: bfraser@mtbaker.wednet.edu, and (b) bond counsel, K&L Gates LLP (Cynthia Weed), telephone: 206.370.7801; cell:

206.618.6050; email: cynthia.weed@klgates.com, as the individuals to whom the Whatcom County Auditor shall provide such notice. The Director of Finance and Operations is authorized to approve changes to the ballot title, if any, deemed necessary by the Whatcom County Auditor or the Office of the Whatcom County Prosecuting Attorney.

Section 4. Pursuant to authority granted by RCW 29A.32.220, the Board of Directors hereby authorizes the District's participation in the local voters' pamphlet for the February 13, 2024 election and requests that the Whatcom County Auditor prepare and publish a voters' pamphlet for this proposition. 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 Mount Baker School District No. 507, Whatcom
County, Washington, at a regular meeting thereof, held on the 26th day of October, 2023.

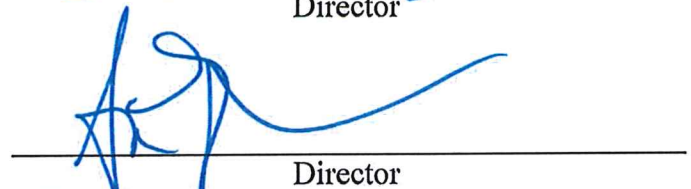
MOUNT BAKER SCHOOL DISTRICT NO. 507,
WHATCOM COUNTY, WASHINGTON


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

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 words "NO."

PROPOSITION NO. 1

MOUNT BAKER SCHOOL DISTRICT NO. 507

EDUCATIONAL PROGRAMS AND OPERATIONS REPLACEMENT LEVY

The Board of Directors of Mount Baker School District adopted Resolution No. 23/24:7 concerning educational funding. This proposition authorizes the District to levy the following excess taxes, to replace an expiring levy, on all taxable property within the District, to maintain and support the District's educational programs and operations, including teachers, staff, materials, athletics, arts, special education, facilities maintenance, which are not funded or not fully funded by the State:

Collection Years	Approximate Levy Rate/\$1,000 Assessed Value	Levy Amount
2025	\$1.53	\$5,125,133
2026	\$1.46	\$5,264,076
2027	\$1.31	\$5,331,844
2028	\$1.23	\$5,420,910

Should this proposition be approved?

YES ☐

NO ☐

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

NOTICE IS HEREBY GIVEN that on February 13, 2024, 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:

PROPOSITION NO. 1

MOUNT BAKER SCHOOL DISTRICT NO. 507

EDUCATIONAL PROGRAMS AND OPERATIONS REPLACEMENT LEVY

The Board of Directors of Mount Baker School District adopted Resolution No. 23/24:7 concerning educational funding. This proposition authorizes the District to levy the following excess taxes, to replace an expiring levy, on all taxable property within the District, to maintain and support the District's educational programs and operations, including teachers, staff, materials, athletics, arts, special education, facilities maintenance, which are not funded or not fully funded by the State:

Collection Years	Approximate Levy Rate/\$1,000 Assessed Value	Levy Amount
2025	\$1.53	\$5,125,133
2026	\$1.46	\$5,264,076
2027	\$1.31	\$5,331,844
2028	\$1.23	\$5,420,910

Should this proposition be approved?

YES..... ☐ ☐

NO..... ☐

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: 99

EXPLANATORY STATEMENT - PROPOSITION NO. 1

Passage of Proposition No. 1 allows the levy of: \$5,125,133 in property taxes within Mount Baker School District No. 507 for collection in 2025, \$5,264,076 in 2026, \$5,331,844 in 2027, and \$5,420,910 in 2028 to replace an expiring levy. This levy, in accordance with Resolution No. 23/24:7, would be used to pay certain costs of educational and operations support. Based on projected information, estimated levy rates per \$1,000 of assessed value may be \$1.53 (2025 collection), \$1.46 (2026 collection), \$1.31 (2027 collection), and \$1.23 (2028 collection). The exact levy rate shall be determined at the time of the levy.

