

WHITE RIVER SCHOOL DISTRICT NO. 416
PIERCE COUNTY, WASHINGTON

REPLACEMENT FOR EDUCATIONAL PROGRAMS AND OPERATIONS LEVY

RESOLUTION NO. 21-22

A RESOLUTION of the Board of Directors of White River School District No. 416, Pierce 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 in the amount of \$11,200,000 in 2022 for collection in 2023, in the amount of \$12,000,000 in 2023 for collection in 2024, in the amount of \$12,800,000 in 2024 for collection in 2025 and in the amount of \$13,600,000 in 2025 for collection in 2026, said excess taxes to pay part of the cost of eligible activities in support of the District and repealing Resolution No. 21-20.

ADOPTED NOVEMBER 10, 2021

PREPARED BY:

K&L GATES LLP
Seattle, Washington

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WHEREAS, White River School District No. 416, Pierce 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 pay for its educational programs and services, including teaching, classroom materials, extracurricular activities, and operations; and

WHEREAS, the District programs include, but are not limited to early learning, supplemental costs related to special education, nursing and mental health services, student and staff security, athletics, music, drama and arts programs and staff costs beyond state funding allocation; 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 pay for eligible activities for 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, the Board of Directors of the District adopted Resolution No. 21-20 on October 13, 2021 authorizing a replacement educational programs and operations levy for the District; and

WHEREAS, subsequent to the adoption of Resolution No. 21-20, the District has been advised that its anticipated assessed valuation growth has changed and certain elements of Resolution No. 21-20 and the replacement educational programs and operations levy should be modified to accommodate such changes; and

WHEREAS, in order to properly provide for such educational programs and operations and such educational 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 tax of approximately \$2.19 per thousand dollars of assessed valuation to provide \$11,200,000, said levy to be made in 2022 for collection in 2023;
- B. A tax of approximately \$2.22 per thousand dollars of assessed valuation to provide \$12,000,000, said levy to be made in 2023 for collection in 2024;
- C. A tax of approximately \$2.23 per thousand dollars of assessed valuation to provide \$12,800,000, said levy to be made in 2024 for collection in 2025; and
- D. A tax of approximately \$2.24 per thousand dollars of assessed valuation to provide \$13,600,000, 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;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF WHITE RIVER SCHOOL DISTRICT NO. 416, PIERCE 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 in excess of the maximum annual tax levy permitted by law to be levied within the District without a vote of the electors:

- A. \$11,200,000, said levy to be made in 2022 for collection in 2023;
- B. \$12,000,000, said levy to be made in 2023 for collection in 2024
- C. \$12,800,000, said levy to be made in 2024 for collection in 2025; and
- D. \$13,600,000 said levy to be made in 2025 for collection in 2026.

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 Pierce County Assessors' offices, the estimated levy rate for the 2022 levy is \$2.19 per thousand dollars of assessed valuation, the estimated levy rate for the 2023 levy is \$2.22 per thousand dollars of assessed valuation, the estimated levy rate for the 2024 levy is \$2.23 per thousand dollars of assessed valuation, and the estimated levy rate for the 2025 levy is \$2.24 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 and the legal limit of the levy amount 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 eligible activities 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 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 Pierce County Auditor, as *ex officio* supervisor of elections in Pierce 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 (Proposition 1) substantially in the following form:

PROPOSITION NO. 1

WHITE RIVER SCHOOL DISTRICT NO. 416

REPLACEMENT FOR EDUCATIONAL PROGRAMS AND OPERATIONS
LEVY

The Board of Directors of White River School District adopted Resolution No. 21-22 authorizing a renewal educational programs and operations levy. To continue academic programs not funded by the State, including school staff and instructional materials this proposition authorizes the District to levy the following excess taxes, on all taxable property within the District:

Collection Years	Approximate Levy Rate/\$1,000 Assessed Value	Levy Amount
2023	\$2.19	\$11,200,000
2024	\$2.22	\$12,000,000
2025	\$2.23	\$12,800,000
2026	\$2.24	\$13,600,000

all as provided in Resolution #21-22 and subject to legal limits on levy amounts and rates at the time of 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 Pierce County Auditor.

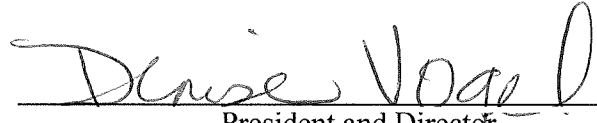
Section 3. For purposes of receiving notice of the exact language of the ballot title required by RCW 29A.36.080, the Board hereby designates (a) the District’s Finance Director (Donna Morey), telephone: 360.829.3393; email: dmorey@whiteriver.wednet.edu; and (b) special counsel, K&L Gates LLP (Cynthia Weed), telephone: 206.370.7801; email: cynthia.weed@klgates.com, as the individuals to whom the Auditor shall provide such notice. The Finance Director is authorized to approve changes to the ballot title, if any, deemed necessary by the Auditor or the Pierce County Prosecuting Attorney.

Section 4. Pursuant to RCW 29A.32.220, 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 Pierce 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.

Section 5. Resolution No. 21-20 is hereby repealed in its entirety and replaced with this resolution.

ADOPTED by the Board of Directors of White River School District No. 416, Pierce County, Washington, at a regular meeting thereof, held on the 10th day of November, 2021.

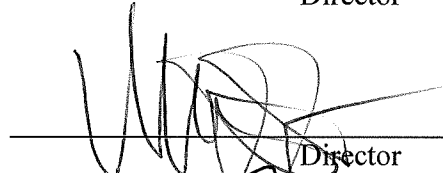
WHITE RIVER SCHOOL DISTRICT NO. 416,
PIERCE COUNTY, WASHINGTON



President and Director



Director



Director



Director



Director

ATTEST:



Secretary, Board of Directors

CERTIFICATE

I, the undersigned, Secretary of the Board of Directors of White River School District No. 416, Pierce 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. 21-22 of the Board (the "Resolution"), duly adopted at a regular meeting thereof held on the 10th 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 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 10th day of November, 2021.


Secretary, Board of Directors

OFFICIAL BALLOT

WHITE RIVER SCHOOL DISTRICT NO. 416
PIERCE 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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all as provided in Resolution #21-22 and subject to legal limits on levy amounts and rates at the time of levy. Should this proposition be approved?

YES

NO

NOTICE OF SPECIAL ELECTION

WHITE RIVER SCHOOL DISTRICT NO. 416
PIERCE COUNTY, WASHINGTON

February 8, 2022

NOTICE IS HEREBY GIVEN that on Tuesday, February 8, 2022, a special election will be held by all mail-in ballot 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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all as provided in Resolution #21-22 and subject to legal limits on levy amounts and rates at the time of levy. Should this proposition be approved?

YES

NO

Pierce County Auditor

EXPLANATORY STATEMENT - PROPOSITION NO. 1

Passage of Proposition No. 1 would replace an expiring levy and allow the levy of \$11,200,000 in property taxes within White River School District No. 416 for collection in 2023, the levy of \$12,000,000 for collection in 2024, the levy of \$12,800,000 for collection in 2025, and the levy of \$13,600,000 for collection in 2026. In accordance with Resolution No. 21-22 approving this proposition, these taxes would be deposited in the White River School District's General Fund to pay part of the general expenses of operating the District. These funds help to pay for costs associated with early learning, supplemental costs related to special education, nursing and mental health services, student and staff security, athletics, music, drama and arts programs. The levy also provides dollars for staff costs beyond state funding allocation. If authorized by the voters, and based on projected assessed valuation information, the estimated levy rate per \$1,000 of assessed value would be no greater than \$2.24 for collection in the years 2023 through 2026, inclusive.

Exemptions from taxes may be available to certain homeowners. To determine if you qualify, call the Pierce County Assessor-Treasurer at 253.798.6111.