

MOUNT VERNON SCHOOL DISTRICT NO. 320
SKAGIT COUNTY, WASHINGTON

REPLACEMENT EDUCATIONAL PROGRAMS AND OPERATIONS LEVY

RESOLUTION NO. 12/20-21

A RESOLUTION of the Board of Directors of Mount Vernon School District No. 320, Skagit County, Washington, providing for the submission to the qualified electors of the District at a special election to be held therein on February 9, 2021, of the proposition of whether excess taxes should be levied of \$13,593,622 in 2021 for collection in 2022, \$14,953,028 in 2022 for collection in 2023 and \$16,448,331 in 2023 for collection in 2024 said excess tax to pay part of the cost of educational programs and operations support of the District.

ADOPTED DECEMBER 2, 2020

PREPARED BY:

K&L GATES LLP
Seattle, Washington

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WHEREAS, Mount Vernon School District No. 320, Skagit County, Washington (the "District"), for the past two 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, school supplies, technology, athletics, buildings and transportation; and

WHEREAS, the current school programs and operations levies expire in 2021; and

WHEREAS, the money in and to be paid into the General Fund of the District during the 2021-2022, 2022-2023, 2023-2024 and 2024-2025 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 by Chapter 410, Laws of 2019 (66th Legislature, Regular Session) and may be modified in the future by the State Legislature; 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 levy in the amount of up to \$13,593,622, said levy to be made in 2021 for collection in 2022;
- B. A levy in the amount of up to \$14,953,028, said levy to be made in 2022 for collection in 2023;
- C. A levy in the amount of up to \$16,448,331, said levy to be made in 2023 for collection in 2024; and

WHEREAS, the taxes collected upon approval of the levies would be deposited in the District's General Fund to pay part of the educational programs, services and operations of the District, including employee costs (such as salaries), instructional materials, special programs, activities and sports, technology systems operation, transportation costs, maintenance of facilities and other non-capital expenses of operating the District's schools, not funded or fully funded by the State; 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, 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 MOUNT VERNON SCHOOL DISTRICT NO. 320, SKAGIT 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. A levy in the amount of up to \$13,593,622, said levy to be made in 2021 for collection in 2022;
- B. A levy in the amount of up to \$14,953,028, said levy to be made in 2022 for collection in 2023; and
- C. A levy in the amount of up to \$16,448,331, said levy to be made in 2023 for collection in 2024.

The estimated levy rate depends on the limitations of state law. At this time, based on state law, the estimated levy rate for the 2021 levy is \$2.50 per thousand dollars of assessed valuation, the estimated levy rate for the 2022 levy is \$2.50 per thousand dollars of assessed valuation, and the estimated levy rate for the 2023 levy is \$2.50 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 2021-2022, 2022-2023, 2023-2024 and 2024-2025 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 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 9, 2021.

The Skagit County Auditor, as *ex officio* supervisor of elections in Skagit 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 to the Skagit County Auditor substantially in the following form:

PROPOSITION NO. 1

MOUNT VERNON SCHOOL DISTRICT NO. 320
REPLACEMENT EDUCATIONAL PROGRAMS AND OPERATIONS LEVY

The Board of Directors of Mount Vernon School District adopted Resolution No. 12/20-21 concerning a replacement levy for education. This proposition would authorize the District to levy the following excess taxes, to replace an expiring levy to support the District's educational programs and operations which are not funded or not fully funded by the State:

Collection Years	Approximate Levy Rate/\$1,000 Assessed Value	Levy Amount
2022	\$2.50	\$13,593,622
2023	\$2.50	\$14,953,028
2024	\$2.50	\$16,448,331

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 Skagit 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 Executive Director of Finance (Jennifer Larson), telephone: (360) 428-6110; email: jlarson@mvsd320.org; 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 Director of Finance and Operations is authorized to approve changes to the ballot title, if any, deemed necessary by the Auditor or the Skagit 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 2021 election and requests that the Skagit 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 Vernon School District No. 320, Skagit
County, Washington, at a regular meeting thereof, held on the 2nd day of December, 2020.

MOUNT VERNON SCHOOL DISTRICT NO. 320
SKAGIT 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 Mount Vernon School District No. 320, Skagit 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. 12/20-21 of the Board (the "Resolution"), duly adopted at a regular meeting thereof held on the 2nd day of December, 2020.

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 2nd day of December, 2020.



Secretary, Board of Directors

OFFICIAL BALLOT

MOUNT VERNON SCHOOL DISTRICT NO. 320
SKAGIT COUNTY, WASHINGTON

February 9, 2021

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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2022	\$2.50	\$13,593,622
2023	\$2.50	\$14,953,028
2024	\$2.50	\$16,448,331

Should this proposition be approved?

YES

NO.....

NOTICE OF SPECIAL ELECTION

MOUNT VERNON SCHOOL DISTRICT NO. 320
SKAGIT COUNTY, WASHINGTON
February 9, 2021

NOTICE IS HEREBY GIVEN that on February 9, 2021, 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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2022	\$2.50	\$13,593,622
2023	\$2.50	\$14,953,028
2024	\$2.50	\$16,448,331

Should this proposition be approved?

YES

NO

Skagit County Auditor

Election Date: February 9, 2021

Name of Jurisdiction Submitting Measure: Mount Vernon School District No. 320, Skagit County, Washington

Contact Name: Cynthia Weed

Daytime Contact Phone Number: 206.370.7801

EXPLANATORY STATEMENT - PROPOSITION NO. 1

Passage of Proposition No. 1 would replace an expiring levy and allow the levy of \$13,593,622 in property taxes within Mount Vernon School District for collection in 2022, the levy of \$14,953,028 for collection in 2023, and the levy of \$16,448,331 for collection in 2024. In accordance with Resolution No. 12/20-21 approving this proposition, these taxes would be deposited in the Mount Vernon School District's General Fund to pay part of the general expenses of operating the District. General expenses of the District include employee costs (such as salaries), instructional materials, special programs, activities and sports, technology systems operation, transportation costs, maintenance of facilities and other non-capital expenses of operating the District schools, not funded or fully funded by the State. If authorized by the voters, such property taxes would be collected at a rate estimated to be \$2.50 per \$1,000 of assessed valuation in 2022, \$2.50 per \$1,000 of assessed valuation in 2023, and \$2.50 per \$1,000 of assessed valuation in 2024. 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.

Exemptions from taxes may be available to certain homeowners. To determine if you qualify, call the Skagit County Assessor at 360-416-1780.