

NASELLE-GRAYS RIVER VALLEY SCHOOL DISTRICT No. 155
PACIFIC COUNTY, WASHINGTON

REPLACEMENT OF EXPIRING EDUCATIONAL PROGRAMS LEVY

RESOLUTION NO. 2023-11-21

A RESOLUTION of the Board of Directors of Naselle-Grays River Valley School District No. 155, Pacific 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 authorizing an excess tax levy to be made annually for three years, commencing in 2024 for collection in 2025 of \$651,000, in 2025 for collection in 2026 of \$651,000, and in 2026 for collection in 2027 of \$651,000, for the District's General Fund to pay for the enrichment expenses of the District's educational programs; designating the Secretary of the Board of Directors to receive notice of the ballot title from the Auditor of Pacific County, Washington; and for providing for other related matters herein.

ADOPTED NOVEMBER 21, 2023

PREPARED BY:

Lisa Nelson, Superintendent
Naselle-Grays River Valley School District
Naselle, Washington 98638

RESOLUTION NO. 2023-11-21

REPLACEMENT OF EXPIRING EDUCATIONAL PROGRAMS LEVY

A RESOLUTION of the Board of Directors of Naselle-Grays River Valley School District No. 155, Pacific 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 authorizing an excess tax levy to be made annually for three years, commencing in 2024 for collection in 2025 of \$651,000, in 2025 for collection in 2026 of \$651,00, and in 2026 for collection in 2027 of \$651,000, for the District's General Fund to pay for enrichment expenses of the District's educational programs; designating the Secretary of the Board of Directors to receive notice of the ballot title from the Auditor of Pacific County, Washington; and for providing for other related matters herein.

WHEREAS, the money in and to be paid into the General Fund of Naselle-Grays River Valley School District No. 155, Pacific County, Washington, (the "District") during the **2024-2025, 2025-2026, 2026-2027, 2027-2028** school years will be insufficient to enable the District to take care of all of its necessary financial obligations and to properly meet the educational needs of students attending its school; and

WHEREAS, in 2017 the Washington State Legislature passed the Basic Education Funding Act (Laws of 2017, 3d Spec. Sess., ch. 13) which makes changes to education funding in the state, including re-designating maintenance and operations levies as "enrichment levies," placing limits on levied amounts, and directing the deposit of taxes levied commencing in 2024 to a sub-fund of the General Fund; and

WHEREAS, in order to provide for such financial obligations and educational needs, it is deemed necessary that additional taxes in the amounts set forth herein be levied for the District's General Fund for three years upon all of the taxable property within the District; 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 Naselle-Grays River Valley School District No. 155, Pacific County, Washington, as follows:

Section 1: Findings and Determinations:

The Board of Directors (the "Board") of Naselle-Grays River School District No. 155, Pacific County, Washington (the "District") makes note of the following findings and determinations:

a) Calendar year 2024 is the last year of collection of the District's current three year General Fund levy to pay for enrichment expenses of the District's educational programs, which was authorized pursuant to Resolution 2020-11-17, and adopted by the board on November 17, 2020, and approved by the voters at a special election held and conducted within the District on February 9, 2021.

b) With the expiration of said levy, it appears certain that the money in the District's General Fund for the school years 2024-2025, 2025-2026, 2026-2027 and 2027-2028 will be insufficient to allow the District to meet the educational needs of its students and pay for enrichment expenses not funded by the State of Washington, as more particularly set forth in Section 3 of this Resolution, during such school years, and that it is a necessary and routine matter and in the best interest of the District that a replacement excess tax levy of \$651,000 be made in 2024 for collection in 2025, \$651,000 be made in 2025 for collection in 2026, and \$651,000 be made in 2026 for collection in 2027, for the District's General Fund to provide the money required to meet these expenses.

c) The District's proposed three year General Fund educational programs levy authorized in this Resolution provides for approximately the same educational programs and enrichment support as the District's expiring three year General Fund educational program levy.

d) Pursuant to Article VII, Section 2(a) of the Washington Constitution and Revised Code of Washington ("RCW") 84.52.053, the District may submit to its voters at a special election, for their approval or rejection, a proposition authorizing the District to levy annual excess property taxes for support of the District's educational programs.

e) The District has received approval of its tax levy expenditure plan from the Office of Superintendent of Public Instruction under RCW 28A.505.240 as required by RCW 84.52.053(4), a copy of which is on file at the District.

Section 2: Calling of Election

The Auditor of Pacific County, Washington as *ex officio* Supervisor of Elections in Pacific County, Washington, is hereby requested to call and conduct said special election in the manner provided by law to be held within the District on February 13, 2024, for the purpose of submitting to the District's voters, (including those residing in Wahkiakum County), for their approval or rejection, the Proposition authorizing a replacement General Fund enrichment tax levy on all of the taxable property within the District, (the assessed value of such representing 100% of true and fair value unless specifically provided otherwise by law) to be made annually for three years:

a) commencing in 2024 for collection in 2025 of \$651,000, the estimated dollar rate of tax levy required to produce such an amount being \$1.27 per \$1,000 of assessed value;

b) in 2025 for collection in 2026 of \$651,000, the estimated dollar rate of tax levy required to

produce such an amount being \$1.27 per \$1,000 of assessed value;

c) and in 2026 for collection in 2027 of \$651,000, the estimated dollar rate of tax levy required to produce such an amount being \$1.27 per \$1000 of assessed value,

all in excess of the maximum tax levy allowed by law for school districts without voter approval. The exact tax levy rate and amount to be collected may be adjusted based upon the actual assessed value of the taxable property within the District and the limitations imposed by law at the time of the levy.

Section 3: Use of Taxes.

If the proposition authorized by this Resolution is approved by the requisite number of voters, the District will be authorized to levy the excess property taxes up to the amounts provided in this resolution to meet the educational needs of its students and pay expenses of the educational programs not funded by the state of Washington during the school years 2024-2025, 2025-2026, 2026-2027, and 2027-2028, all as may be authorized by law and determined necessary by the Board. Upon receipt of those taxes, the District may use the proceeds of the levies to pay such part of the general expenses of the program costs as may be authorized or allowed by law for the use of excess levy funds, and to repay warrants or other lawful indebtedness incurred to defray such educational program expenses.

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Section 4: Form of Ballot Title.

Pursuant to RCW 29A.36.071, the Pacific County Prosecuting Attorney is requested to prepare the description of the proposition for the ballot title in substantially the following form:

PROPOSITION NO. 1

NASELLE-GRAYS RIVER VALLEY SCHOOL DISTRICT NO. 155
REPLACEMENT OF EXPIRING EDUCATIONAL PROGRAMS LEVY

The Board of Directors of Naselle-Grays River Valley School District No. 155 adopted Resolution No. 2023-11-21, concerning a proposition to support the expenses of its educational programs. This proposition authorizes the District to levy the following excess taxes, to replace an expiring levy, on all taxable property within the District, to support the District's educational program expenses not funded by the State of Washington:

| <u>Collection Years</u> | <u>Approximate Levy Rate/ \$1,000 Assessed Value</u> | <u>Levy Amount</u> |
|-----------------------------|--|------------------------|
| 2025 | \$1.27 | \$651,000 |
| 2026 | \$1.27 | \$651,000 |
| 2027 | \$1.27 | \$651,000 |

all as provided in Resolution No. 2023-11-21. Should this proposition be approved?

YES

NO

Section 5: Authorization to Deliver Resolution to Pacific County Auditor and Perform Other Necessary Duties.

The secretary of the Board (the “Secretary”) or her designee is directed to:

- a) present a certified copy of this resolution to the Auditor no later than December 15, 2023; and,
- b) perform other such duties as are necessary or required by law to submit to the District’s voters at the aforementioned special election, for their approval or rejection, the proposition authorizing the District to levy excess property taxes for support of its educational program expenses.

Section 6: Notices Relating to Ballot Title

For the purposes of receiving notice of the exact language of the ballot title required by RCW 29A.36.080, the Board hereby designates, the Secretary, Lisa Nelson, telephone: 360.484.7121ext.2; fax:360.484.3191; email: lnelson@naselleschools.org as the individual to whom to provide such notice. The secretary is authorized to approve changes to the ballot title, if any are deemed necessary by the Auditor or the Pacific County Prosecuting Attorney.

Section 7: General Authorization and Ratification:

The Secretary and the chair of the Board of the District are severally authorized and directed to take actions and to execute such documents as in their judgment may be necessary or desirable to effectuate the provisions of this Resolution. All actions taken prior to the effective date in this Resolution and that are not inconsistent with the provisions of this Resolution are ratified and confirmed in all respects.

Section 8: Severability.

If any provisions of this Resolution are declared by any court to be invalid, then such provisions shall be null and void and shall be separable from the remaining provisions of this Resolution and shall in no way affect the validity of the other provisions of this Resolution, or of the levy or collection of excess property taxes authorized herein.

Section 9: Effective Date.

This resolution takes effect from and after its adoption.

ADOPTED by the Board of Directors of Naselle-Grays River Valley School District No. 155, Pacific County, Washington, at a regular open public meeting held this 21st day of November, 2023, the following directors being present and voting in favor of the resolution.

NASELLE-GRAYS RIVER VALLEY SCHOOL DISTRICT NO. 155
PACIFIC COUNTY, WASHINGTON

Chair and Director

Director

Director

Director

Director

ATTEST:

Secretary, Board of Directors

CERTIFICATE

I, LISA NELSON, the undersigned Secretary of the Board of Directors of Naselle-Grays River Valley School District No. 155, Pacific 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, full and correct copy of Resolution No. 2023-11-21 of the Board (the "Resolution"), duly adopted at a regular meeting thereof held on the 21st day of November 2023, at the Board's regular meeting place.

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 21st day of November, 2023.

Secretary, Board of Directors

OFFICIAL BALLOT
NASELLE-GRAYS RIVER VALLEY SCHOOL DISTRICT NO. 155
PACIFIC 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 word "NO."

PROPOSITION NO. 1

NASELLE-GRAYS RIVER VALLEY SCHOOL DISTRICT NO. 155
REPLACEMENT OF EXPIRING EDUCATIONAL PROGRAMS LEVY

The Board of Directors adopted Resolution No. 2023-11-21 concerning educational program 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 pay a portion of the District's educational program expenses not funded by the State of Washington.

| Collection Years | Approximate Levy Rate/\$1,000 Assessed Value | Levy Amount |
|---------------------|--|----------------|
| 2025 | \$1.27 | \$ 651,000 |
| 2026 | \$1.27 | \$ 651,000 |
| 2027 | \$1.27 | \$ 651,000 |

Should this proposition be approved?

YES

NO

NOTICE
NASELLE-GRAYS RIVER VALLEY SCHOOL DISTRICT NO. 155
PACIFIC 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

NASELLE-GRAYS RIVER VALLEY SCHOOL DISTRICT NO. 155
REPLACEMENT OF EXPIRING EDUCATIONAL PROGRAMS LEVY

The Board of Directors of Naselle-Grays River Valley School District No. 155, adopted Resolution No. 2023-11-21 concerning a proposition to support the expenses of its educational programs. This proposition authorizes the District to levy the following excess taxes, to replace an expiring levy, on all taxable property within the District, to support the District's educational program expenses not funded by the State of Washington:

| Collection Years | Approximate Levy Rate/\$1,000 Assessed Value | Levy Amount |
|---------------------|--|----------------|
| 2025 | \$1.27 | \$ 651,000 |
| 2026 | \$1.27 | \$ 651,000 |
| 2027 | \$1.27 | \$ 651,000 |

Should this proposition be approved?

YES

NO

Pacific County Auditor