

NORTH MASON SCHOOL DISTRICT NO. 403
MASON AND KITSAP COUNTIES, WASHINGTON

PROPOSITION NO. 1 – RENEWAL OF EDUCATIONAL PROGRAMS AND
OPERATIONS LEVY

RESOLUTION NO. 20-G-25

A RESOLUTION of the Board of Directors of North Mason School District No. 403, Mason and Kitsap Counties, Washington, providing for the submission to the voters of the District at a special election to be held on November 4, 2025, in conjunction with the State general election to be held on the same date, of a proposition authorizing an excess tax levy to be made annually for four years commencing in 2025 for collection in 2026 of \$5,577,446, in 2026 for collection in 2027 of \$5,577,446, in 2027 for collection in 2028 of \$5,577,446, and in 2028 for collection in 2029 of \$5,577,446, for the District's General Fund to pay expenses of educational programs and operations; designating the District's Assistant Superintendent of Finance & Operations and special counsel to receive notice of the ballot title from the Auditor of Mason County, Washington; and providing for related matters.

ADOPTED: JULY 28, 2025

This document prepared by:

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NORTH MASON SCHOOL DISTRICT NO. 403
MASON AND KITSAP COUNTIES, WASHINGTON

RESOLUTION NO. 20-G-25

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BE IT RESOLVED BY THE BOARD OF DIRECTORS OF NORTH MASON SCHOOL DISTRICT NO. 403, MASON AND KITSAP COUNTIES, WASHINGTON, as follows:

Section 1. Findings and Determinations. The Board of Directors (the "Board") of North Mason School District No. 403, Mason and Kitsap Counties, Washington (the "District"), takes note of the following facts and makes the following findings and determinations:

(a) Calendar year 2025 is the last year of collection of the District's current four-year General Fund educational programs and operations tax levy, which was authorized pursuant to Resolution No. 14-G-21, adopted by the Board on July 22, 2021, and approved by the voters at a special election held and conducted within the District on November 2, 2021.

(b) With the expiration of the District's current four-year General Fund educational programs and operations tax levy, it appears certain that the money in the District's General Fund for the school years 2025-2026, 2026-2027, 2027-2028, 2028-2029 and 2029-2030 will be insufficient to permit the District to meet the educational needs of its students and pay expenses of educational programs and operations not funded or fully funded by the State of Washington (the "State"), all as more particularly set forth in Section 3 of this resolution, during such school years, and that it is necessary that a renewal excess tax levy of \$5,577,446 be made in 2025 for collection in 2026, \$5,577,446 be made in 2026 for collection in 2027, \$5,577,446 be made in 2027 for collection in 2028, and \$5,577,446 be made in 2028 for collection in 2029 for the District's General Fund to provide the money required to meet those expenses.

(c) The proposed four-year General Fund educational programs and operations tax levy authorized in this resolution provides for approximately the same educational programs and operations purposes as the District's expiring four-year General Fund educational programs and operations tax 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 (*i.e.*, to pay or fund) the District's educational programs and operations expenses.

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

Section 2. Calling of Election. The Auditor of Mason County, Washington, as *ex officio* Supervisor of Elections (the "Auditor"), and the proper officer of the county to which the District belongs pursuant to chapter 28A.323 RCW, is requested to call and conduct a special election in the manner provided by law to be held in the District on November 4, 2025, in conjunction with the State general election to be held on the same date, for the purpose of submitting to the District's voters, for their approval or rejection, the proposition authorizing a renewal General Fund educational programs and operations 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 four years commencing in 2025 for collection in 2026 of \$5,577,446, the estimated dollar rate of tax levy required to produce such an amount being \$1.2833 per \$1,000 of assessed value, in 2026 for collection in 2027 of \$5,577,446, the estimated dollar rate of tax levy required to produce such an amount being \$1.2462 per \$1,000 of assessed value, in 2027 for collection in 2028 of \$5,577,446, the estimated dollar rate of tax levy required to produce such an amount being \$1.2101 per \$1,000 of assessed value, and in 2028 for collection in 2029 of \$5,577,446, the estimated dollar rate of tax levy required to produce such an amount being \$1.1750 per \$1,000 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 educational programs and operations not funded or fully funded by the State, including, but not limited to, teaching, security, instructional materials, special programs, activities and sports, technology systems operation, transportation costs, maintenance of facilities, other educational expenses, security system upgrades and facility repairs, during the school years 2025-2026, 2026-2027, 2027-2028, 2028-2029 and 2029-2030, all as may be authorized by law and determined necessary and advisable by the Board. Pending the receipt of those taxes, the District may issue short-term obligations pursuant to chapter 39.50 RCW or contract indebtedness pursuant to RCW 28A.530.080. Upon receipt, the District may use those taxes to repay such short-term obligations or indebtedness, all as may be authorized by law and determined necessary and advisable by the Board.

[Remainder of page intentionally left blank]

Section 4. Form of Ballot Title. Pursuant to RCW 29A.36.071, the Mason County Prosecuting Attorney, as the county prosecuting attorney of the county within which the majority area of the District is located, is requested to prepare the concise description of the aforesaid proposition for the ballot title in substantially the following form:

PROPOSITION NO. 1

NORTH MASON SCHOOL DISTRICT NO. 403

RENEWAL OF EDUCATIONAL PROGRAMS AND OPERATIONS LEVY

The Board of Directors of North Mason School District No. 403 adopted Resolution No. 20-G-25 concerning a proposition for a renewal levy for education funding. This proposition would authorize the District to levy the following excess taxes, renewing an expiring levy, on all taxable property within the District, to maintain the District's educational programs and operations, which are not funded or fully funded by the State:

<u>Collection Year</u>	<u>Estimated Levy Rate/\$1,000 Assessed Value</u>	<u>Levy Amount</u>
2026	\$1.2833	\$5,577,446
2027	\$1.2462	\$5,577,446
2028	\$1.2101	\$5,577,446
2029	\$1.1750	\$5,577,446

all as provided in Resolution No. 20-G-25. Should this proposition be approved?

LEVY . . . YES ☐

LEVY . . . NO ☐

Section 5. Authorization to Deliver Resolution to Auditors and Perform Other Necessary Duties. The Secretary to the Board (the "Secretary") or the Secretary's designee is authorized and directed to: (a) present a certified copy of this resolution to the Auditor and the Auditor of Kitsap County, Washington (the "Kitsap County Auditor" and, together with the Auditor, the "Auditors") no later than August 5, 2025; and (b) perform such other duties as are necessary or required by law to submit to the District's voters at the aforesaid special election, for their approval or rejection, the proposition authorizing the District to levy annual excess property taxes for support of the District's educational programs and operations expenses.

Section 6. Notices Relating to Ballot Title. 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 Assistant Superintendent of Finance & Operations (Dr. Dan King), telephone: 360.277.2107; email: dking@northmasonschoools.org; and (b) special counsel, Foster Garvey P.C. (Lee Marchisio), telephone: 206.447.6264; email: lee.marchisio@foster.com, as the individuals to whom the Auditors shall provide such notice. The Secretary is authorized to approve changes to the ballot title, if any, determined necessary by the Auditor or the Mason County Prosecuting Attorney.

Section 7. Execution; General Authorization and Ratification. This resolution may be executed by the Directors being present and voting in favor of the resolution, or only the President of the Board (the “President”), and attested by the Secretary, in tangible medium, manual, facsimile or electronic form under any security procedure or platform, and notwithstanding any other District resolution, rule, policy or procedure, or in any other manner evidencing its adoption. The President, the Secretary, the District’s Assistant Superintendent of Finance & Operations and the District’s special counsel, Foster Garvey P.C., are hereby further severally authorized and directed to take such actions and to create, accept, execute, send, use and rely upon such tangible medium, manual, facsimile or electronic documents, records and signatures under any security procedure or platform, and notwithstanding any other District resolution, rule, policy or procedure, as in their judgment may be necessary or desirable to effectuate the provisions of this resolution. All actions taken prior to the effective date of this resolution in furtherance of and not inconsistent with the provisions of this resolution are ratified and confirmed in all respects.

Section 8. Severability. If any provision of this resolution is declared by any court of competent jurisdiction to be invalid, then such provision 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 North Mason School District No. 403, Mason and Kitsap Counties, Washington, at a regular open public meeting held on July 28, 2025.

NORTH MASON SCHOOL DISTRICT NO. 403,
MASON AND KITSAP COUNTIES,
WASHINGTON

President and Director

Vice President and Director

Director

Director

Director

ATTEST:

DR. KRISTINE MICHAEL
Secretary to the Board of Directors

CERTIFICATION

I, DR. KRISTINE MICHAEL, Secretary to the Board of Directors of North Mason School District No. 403, Mason and Kitsap Counties, Washington (the “District”), hereby certify as follows:

1. The foregoing Resolution No. 20-G-25 (the “Resolution”) is a full, true and correct copy of the Resolution duly adopted at a regular meeting of the Board of Directors of the District (the “Board”) held at its regular meeting place on July 28, 2025 (the “Meeting”), as that Resolution appears in the records of the District, and the Resolution is now in full force and effect; and

2. The Meeting was duly convened, held and included an opportunity for public comment, in all respects in accordance with law, a quorum of the members of the Board was present throughout the Meeting, and a sufficient number of members of the Board present voted in the proper manner for the adoption of the Resolution.

Dated: July 28, 2025.

NORTH MASON SCHOOL DISTRICT NO. 403
MASON AND KITSAP COUNTIES,
WASHINGTON

DR. KRISTINE MICHAEL
Secretary to the Board of Directors