

***Sandy Jamison  
Whitman County Auditor  
Elections Department***



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**Ballot Title Contact Information**

District: Tekoa School District No. 265

Subject of Ballot Title: Prop. 1 - Replacement EPO Levy

Date of Election: February 8, 2022

Contact Person: John Cordell

Phone: (509) 284.2781

Email: [johncordell@tekoasd.org](mailto:johncordell@tekoasd.org)

Additional Contact Person: Nikkie Pfaff

Phone: (509) 284-3281

Email: [npfaff@tekoasd.org](mailto:npfaff@tekoasd.org)

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*Below is for office use only*

Received By:

Date Received:

“For” Statement Received:

“Against” Statement Received:

Waiver Form Received:

Date Received:

Scan and then email completed forms by the resolution submittal deadline.

TEKOA SCHOOL DISTRICT NO. 265  
WHITMAN AND SPOKANE COUNTIES, WASHINGTON

EXPLANATORY STATEMENT

PROPOSITION NO. 1  
REPLACEMENT EDUCATIONAL PROGRAMS AND OPERATION LEVY

Passage of Proposition No. 1 would allow Tekoa School District to replace an existing educational programs and operation levy that will expire at the end of 2022. The taxes collected by this replacement levy will pay expenses of educational programs and operations that are not fully funded by the State.

The exact tax levy rate and amount may be adjusted based upon the actual assessed value of the taxable property within the District. Exemptions from taxes may be available. To determine if you qualify, call the Whitman County Assessor at (509) 397-6220 or the Spokane County Assessor at (509) 447-3698.

Prepared by: Lee Marchisio, special counsel  
Words: 100 out of 100

Tekoa School District No. 265

*"For" Statement*

*Proposition No. 1*

The Tekoa School District is the hub of Tekoa. Levies need to be passed to maintain buildings and buses, to ensure the ongoing quality of education our students need to progress in their lives and this world.

Bob & Linda Zehm  
Tekoa, WA

Tekoa School District No. 265  
*"Against" Statement*

*Proposition No. 1*

No statement submitted

TEKOA SCHOOL DISTRICT NO. 265  
WHITMAN AND SPOKANE COUNTIES, WASHINGTON

PROPOSITION NO. 1 – REPLACEMENT EDUCATIONAL PROGRAMS  
AND OPERATION LEVY

RESOLUTION NO. 03-2022

A RESOLUTION of the Board of Directors of Tekoa School District No. 265, Whitman and Spokane Counties, Washington, providing for the submission to the voters of the District at a special election to be held on February 8, 2022, of a proposition authorizing an excess tax levy to be made annually for two years commencing in 2022 for collection in 2023 of \$236,818 and in 2023 for collection in 2024 of \$236,818, for the District's General Fund to pay essential expenses of educational programs and operation; designating the District's Business Manager and special counsel to receive notice of the ballot title from the Auditor of Whitman County, Washington; and providing for related matters.

ADOPTED: NOVEMBER 17, 2021

*This document prepared by:*

*FOSTER GARVEY P.C.  
1111 Third Avenue, Suite 3000  
Seattle, Washington 98101  
(206) 447-6264*

TEKOA SCHOOL DISTRICT NO. 265  
WHITMAN AND SPOKANE COUNTIES, WASHINGTON

RESOLUTION NO. 03-2022

A RESOLUTION of the Board of Directors of Tekoa School District No. 265, Whitman and Spokane Counties, Washington, providing for the submission to the voters of the District at a special election to be held on February 8, 2022, of a proposition authorizing an excess tax levy to be made annually for two years commencing in 2022 for collection in 2023 of \$236,818 and in 2023 for collection in 2024 of \$236,818, for the District's General Fund to pay essential expenses of educational programs and operation; designating the District's Business Manager and special counsel to receive notice of the ballot title from the Auditor of Whitman County, Washington; and providing for related matters.

BE IT RESOLVED BY THE BOARD OF DIRECTORS OF TEKOA SCHOOL DISTRICT NO. 265, WHITMAN AND SPOKANE COUNTIES, WASHINGTON, as follows:

Section I. Findings and Determinations. The Board of Directors (the "Board") of Tekoa School District No. 265, Whitman and Spokane Counties, Washington (the "District"), takes note of the following facts and makes the following findings and determinations:

(a) Calendar year 2022 is the last year of collection of the District's current two-year General Fund educational programs and operation tax levy, which was authorized pursuant to Resolution No. 02-2020, adopted by the Board on November 26, 2019, and approved by the voters at a special election held and conducted within the District on February 11, 2020.

(b) With the expiration of the District's current two-year General Fund educational programs and operation tax levy, it appears certain that the money in the District's General Fund for the school years 2022-2023, 2023-2024 and 2024-2025 will be insufficient to permit the District to meet the educational needs of its students and pay essential expenses of educational programs and operation support not funded by the State of Washington, all as more particularly set forth in Section 3 of this resolution, during such school years, and that it is necessary that a replacement excess tax levy of \$236,818 be made in 2022 for collection in 2023 and \$236,818 be made in 2023 for collection in 2024 for the District's General Fund to provide the money required to meet those expenses.

(c) The District's proposed two-year General Fund educational programs and operation tax levy authorized in this resolution provides for approximately the same educational programs and operation purposes as the District's expiring two-year General Fund educational programs and operation 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 the District's essential educational programs and operation expenses.

(e) The District has received or, 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 operation 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 or will be on file with the District.

Section 2. Calling of Election. The Auditor of Whitman 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 February 8, 2022, for the purpose of submitting to the District’s voters, for their approval or rejection, the proposition authorizing a replacement General Fund educational programs and operation 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 two years commencing in 2022 for collection in 2023 of \$236,818, the estimated dollar rate of tax levy required to produce such an amount being \$2.50 per \$1,000 of assessed value, and in 2023 for collection in 2024 of \$236,818, the estimated dollar rate of tax levy required to produce such an amount being \$2.50 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 tax 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 essential expenses of educational programs and operation support not funded by the State of Washington during the school years 2022-2023, 2023-2024 and 2024-2025, all as may be authorized by law and determined necessary 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 Whitman 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

TEKOA SCHOOL DISTRICT NO. 265

REPLACEMENT EDUCATIONAL PROGRAMS AND OPERATION LEVY

The Board of Directors of Tekoa School District No. 265 adopted Resolution No. 03-2022, concerning a proposition to finance educational programs and operation expenses. This proposition would authorize the District to meet the educational needs of its students by levying the following excess taxes, in place of an expiring levy, on all taxable property within the District, for essential educational programs and operation expenses not funded by the State of Washington:

<u>Collection Year</u>	<u>Estimated Levy Rate/\$1,000 Assessed Value</u>	<u>Levy Amount</u>
2023	\$2.50	\$236,818
2024	\$2.50	\$236,818

all as provided in Resolution No. 03-2022. Should this proposition be approved?

LEVY . . . YES

LEVY . . . NO

Section 5. Authorization to Deliver Resolution to Auditor and Perform Other Necessary Duties. The Secretary to the Board (the "Secretary") or the Secretary's designee is directed to: (a) present a certified copy of this resolution to the Auditor and the Auditor of Spokane County, Washington, no later than December 10, 2021; 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 excess property taxes for support of the District's essential educational programs and operation 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 Secretary (John Cordell), telephone: 509.284.2781; email: [johncordell@tekoasd.org](mailto:johncordell@tekoasd.org); and (b) special counsel, Foster Garvey P.C. (Lee Marchisio), telephone: 206.447.6264; email: [lee.marchisio@foster.com](mailto:lee.marchisio@foster.com) as the individuals to whom the Auditor and the Auditor of Spokane County, Washington, shall provide such notice. The Secretary is authorized to approve changes to the ballot title, if any, determined necessary by the Auditor or the Whitman 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 Chair of the Board (the "Chair"), 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 Secretary, the District's Business Manager, the Chair, 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.

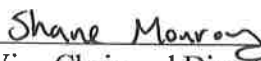
Section 8. Severability. If any provision of this resolution is declared by any court of competent jurisdiction to be invalid, then such provision shall be null and void and shall be separable from the remaining provisions of this resolution and shall in no way affect the validity of the other provisions 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 Tekoa School District No. 265, Whitman and Spokane Counties, Washington, at a regular open public meeting held this 17<sup>th</sup> day of November, 2021.

TEKOA SCHOOL DISTRICT NO. 265  
WHITMAN AND SPOKANE COUNTIES,  
WASHINGTON

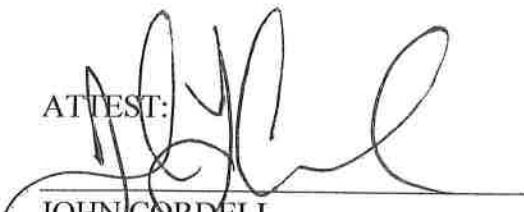
  
Chair and Director

  
Vice Chair and Director

  
Director

  
Director

  
Director

ATTEST:  
  
JOHN CORDELL  
Secretary to the Board of Directors

CERTIFICATION

I, JOHN CORDELL, Secretary to the Board of Directors of Tekoa School District No. 265, Whitman and Spokane Counties, Washington (the "District"), hereby certify as follows:

1. The foregoing Resolution No. 03-2022 (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 on November 17, 2021 (the "Meeting"), as that Resolution appears on the minute book of the District, and the Resolution is now in full force and effect;

2. Pursuant to various proclamations and orders issued by the Governor of the State of Washington, options were provided for the public to attend the Meeting remotely, including by telephonic access and, as available, internet access, which options provided the ability for all persons attending the Meeting remotely to hear each other at the same time; and

3. The Meeting was duly convened and held in all respects in accordance with law, the public was notified of the access options for remote attendance, 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.

IN WITNESS WHEREOF, I have hereunto set my hand this 17<sup>th</sup> day of November, 2021.

TEKOA SCHOOL DISTRICT NO. 265  
WHITMAN AND SPOKANE COUNTIES,  
WASHINGTON

  
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JOHN CORDELL  
Secretary to the Board of Directors