LIBERTY SCHOOL DISTRICT NO. 362
SPOKANE COUNTY, WASHINGTON

PROPOSITION 1 – REPLACEMENT MAINTENANCE AND OPERATION LEVY

RESOLUTION NO. 14-15/02

A RESOLUTION of the Board of Directors of Liberty School District No. 362, Spokane County, Washington, providing for the submission to the voters of the District at a special election to be held therein on February 10, 2015, of a proposition authorizing a tax levy to be made annually for three years commencing in 2015 for collection in 2016 on all of the taxable property within the District of $1,550,000, the estimated dollar rate of tax levy required to produce such an amount being $3.05 per $1,000 of assessed value (such assessed value representing 100% of true and fair value unless specifically provided otherwise by law), in 2016 for collection in 2017 of $1,580,000, the estimated dollar rate of tax levy required to produce such an amount being $3.08 per $1,000 of assessed value, and in 2017 for collection in 2018 of $1,620,000, the estimated dollar rate of tax levy required to produce such an amount being $3.10 per $1,000 of assessed value, all in excess of the maximum tax levy specified by law for school districts without voter approval, for the District's General Fund, the proceeds of such levies to be used to pay general expenses of maintenance and operation, all as more particularly set forth herein; designating the Secretary to the Board and special counsel to receive notice of the ballot title from the Auditor of Spokane County, Washington; and providing for other matters properly related thereto, all as more particularly set forth herein.

ADOPTED: NOVEMBER 25, 2014

This document prepared by:

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LIBERTY SCHOOL DISTRICT NO. 362
SPOKANE COUNTY, WASHINGTON

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BE IT RESOLVED BY THE BOARD OF DIRECTORS OF LIBERTY SCHOOL DISTRICT NO. 362, SPOKANE COUNTY, WASHINGTON, as follows:

Section 1. Findings and Determinations. The Board of Directors (the "Board") of Liberty School District No. 362, Spokane County, Washington (the "District"), takes note of the following facts and hereby makes the following findings and determinations:

(a) Calendar year 2015 is the last year of collection of the District's current three-year General Fund maintenance and operation tax levy, which was authorized pursuant to Resolution No. 11-12/02, adopted by the Board on November 29, 2011, and a special election held and conducted within the District on February 14, 2012.

(b) With the expiration of the District's current three-year General Fund maintenance and operation tax levy, it appears certain that the money which will be available for the General Fund for the school years 2015-2016, 2016-2017, 2017-2018 and 2018-2019 will be insufficient to permit the District to meet the educational needs of its students, operate its educational programs and pay general expenses of maintenance and operation support thereof, 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 $1,550,000 be made in 2015 for collection in 2016, $1,580,000 be made in 2016 for collection in 2017, and $1,620,000 be made in 2017 for collection in 2018 for the District's General Fund to provide the money required to meet those expenses.

(c) The District's proposed three-year General Fund maintenance and operation tax levy authorized in this resolution provides for approximately the same purpose as the District's expiring three-year General Fund maintenance and operation tax levy.

(d) The District is authorized pursuant to Article VII, Section 2(a) of the Washington Constitution and Revised Code of Washington ("RCW") 84.52.053 to submit to the District's voters at a special election, for their approval or rejection, the proposition of whether the District shall levy excess property taxes for support of the District's maintenance and operation expenses.

Section 2. Calling of Election. The Auditor of Spokane County, Washington, as *ex officio* Supervisor of Elections (the "Auditor") is requested to call and conduct a special election in the District in the manner provided by law to be held therein on February 10, 2015, for the purpose of submitting to the District's voters, for their approval or rejection, the proposition of whether a replacement General Fund maintenance and operation tax levy shall be made annually for three years commencing in 2015 for collection in 2016 on all of the taxable property within the District of $1,550,000, the estimated dollar rate of tax levy required to produce such an amount being $3.05 per $1,000 of assessed value (such assessed value representing 100% of true and fair value unless specifically provided otherwise by law), in 2016 for collection in 2017 of $1,580,000, the estimated dollar rate of tax levy required to produce such an amount being $3.08 per $1,000 of assessed value, and in 2017 for collection in 2018 of $1,620,000, the estimated dollar rate of tax levy required to produce such an amount being $3.10 per $1,000 of assessed value, all in excess of the maximum tax levy specified by law for school districts without voter approval. The exact tax levy rate may be adjusted based upon the actual assessed value of the taxable property within the District at the time of the levy.

Section 3. Use of Levy Proceeds. If the proposition authorized by this resolution is approved by the requisite number of voters, the District will be authorized to levy excess property taxes and use the proceeds of such levies to meet the educational needs of its students, operate its educational programs and pay general expenses of maintenance and operation support thereof during the school years 2015-2016, 2016-2017, 2017-2018 and 2018-2019, all as may be authorized by law and deemed 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 deemed 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 Spokane County Prosecuting Attorney is requested to prepare the concise description of the aforesaid proposition for the ballot title in substantially the following form:

PROPOSITION 1

LIBERTY SCHOOL DISTRICT NO. 362

REPLACEMENT MAINTENANCE AND OPERATION LEVY

The Board of Directors of Liberty School District No. 362 adopted Resolution No. 14-15/02, concerning a proposition to finance maintenance 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 support of the District's General Fund maintenance and operation expenses:

Collection Year	Approximate Levy Rate/$1,000 Assessed Value	Levy Amount
2016	$3.05	$1,550,000
2017	$3.08	$1,580,000
2018	$3.10	$1,620,000

all as provided in Resolution No. 14-15/02. 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 his designee is directed to: (a) present a certified copy of this resolution to the Auditor no later than December 26, 2014; 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 of whether the District shall levy excess property taxes for support of the District's maintenance 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 the (a) Secretary (Kyle Rydell), telephone: 509.245.3211; fax: 509.245.3288; email: krydell@libertysd.us; and (b) special counsel, Foster Pepper PLLC (Jim McNeill), telephone: 509.777.1602; fax 800.533.2284; email: mcnej@foster.com, as the individuals to whom the Auditor shall provide such notice. The Secretary is authorized to approve changes to the ballot title, if any, deemed necessary by the Auditor or the Spokane County Prosecuting Attorney.

Section 7. General Authorization and Ratification. The Secretary, the Business Manager, the Chair of the Board, other appropriate officers of the District and special counsel, Foster Pepper PLLC, are severally authorized and directed to take such 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 of this resolution in furtherance of and not inconsistent with the provisions of this resolution are hereby ratified and confirmed in all respects.

Section 8. Severability. If any provision of this resolution shall be 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 shall become effective immediately upon its adoption.

ADOPTED by the Board of Directors of Liberty School District No. 362, Spokane County, Washington, at a regular open public meeting thereof, held this 25th day of November, 2014, the following Directors being present and voting in favor of the resolution.

LIBERTY SCHOOL DISTRICT NO. 362
SPOKANE COUNTY, WASHINGTON

Chair and Director

Director

Director

Director

Director

ATTEST:

KYLE RYDELL
Secretary to the Board of Directors

COUNTY AUDITOR
STATE OF WASHINGTON
SPOKANE COUNTY

Spokane County
Elections Department

RG

DEC 11 2014

Received

CERTIFICATION

I, KYLE RYDELL, Secretary to the Board of Directors of Liberty School District No. 362, Spokane County, Washington (the "District"), hereby certify as follows:

1. The foregoing Resolution No. 14-15/02 (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 the regular meeting place thereof on November 25, 2014, as that Resolution appears on the minute book of the District, and the Resolution is now in full force and effect; and

2. 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 25th day of November, 2014.

LIBERTY SCHOOL DISTRICT NO. 362
SPOKANE COUNTY, WASHINGTON

KYLE RYDELL
Secretary to the Board of Directors

COUNTY AUDITOR
STATE OF WASHINGTON
SPOKANE COUNTY

Spokane County
Elections Department

DEC 11 2014

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