

LYNDEN SCHOOL DISTRICT NO. 504  
WHATCOM COUNTY, WASHINGTON

FACILITIES, SAFETY, AND TECHNOLOGY LEVY

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RESOLUTION NO. 03-26

A RESOLUTION of the Board of Directors of Lynden School District No. 504, Whatcom County, Washington, providing for the submission to the qualified electors of the District at a special election to be held therein on April 28, 2026, of the proposition of whether excess taxes should be levied of \$6,375,000 in 2026 for collection in 2027, \$6,375,000 in 2027 for collection in 2028, \$6,375,000 in 2028 for collection in 2029, and \$6,375,000 in 2029 for collection in 2030 to improve facilities, safety, and technology to meet the current and future needs of District students; and providing for other matters relating thereto.

ADOPTED FEBRUARY 19, 2026

PREPARED BY:

PACIFICA LAW GROUP LLP  
Seattle, Washington

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WHEREAS, Lynden School District No. 504, Whatcom County, Washington (the “District”), is a first-class school district duly organized and existing under and by virtue of the Constitution and the laws of the State of Washington (the “State”) now in effect; and

WHEREAS, pursuant to RCW 84.52.053, the qualified electors of the District may by a simple majority vote authorize capital projects and technology levies of up to six years to support the construction, modernization, and remodeling of District facilities; and

WHEREAS, the District’s technology systems and facilities require modernization, improvement and expansion to meet current and future educational programs, safety and technology needs for its students (as further defined herein, the “Projects”); and

WHEREAS, funds available to the District are not sufficient to enable the District to implement the Projects; and

WHEREAS, the Board of Directors of the District (the “Board”) deems it necessary to levy 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, such levy to be made for four years commencing in 2026 for collection in the school years 2026–2027 through 2030–2031, inclusive, as authorized by Article VII, Section 2 of the State Constitution and RCW 84.52.053, with such excess taxes to be deposited into the District’s Capital Projects Fund, or a

sub-fund thereof, and used to pay for a portion of the Projects; and

WHEREAS, the Constitution and laws of the State require that the question of whether the District may levy such excess taxes be submitted to the qualified electors of the District for their ratification or rejection; and

WHEREAS, the Board deems it necessary and advisable to place the proposition for such excess tax levies before the District's voters at an election to be held within the District on April 28, 2026 (the "Proposition");

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF LYNDEN SCHOOL DISTRICT NO. 504, WHATCOM COUNTY, WASHINGTON, as follows:

Section 1. The Board hereby finds and declares that the best interests of the District's students and other residents require the District to carry out the Projects as hereinafter provided, at the time or times and in the order deemed most necessary and advisable by the Board.

Section 2. Upon approval by the voters of the Proposition in substantially the form set forth below, the Projects the District will finance with proceeds from the excess property tax levies will include:

- Districtwide construction and renovation projects to increase classroom capacity, improve facility accessibility, and extend longevity at District facilities, including addition of permanent classrooms and expansion of common areas; upgrades to building systems, transportation, and playgrounds, and ADA and safety improvements to facilities regularly used by community such as Judson Hall Auditorium and the gyms located at Main Street Campus;
- Districtwide safety and security improvements, including upgraded and expanded surveillance, visitor access controls, fencing, and gates;

- Acquisition and renovation of property for operation of the Lynden Academy, the District's parent partnership alternative program;
- Districtwide upgrades to instructional and security technology, including acquisition and installation of updated classroom technology, and new computers and technology devices for students and teachers (including software, licensing and implementation support); and school safety detection systems; and
- Planning for additional capital projects of the District, including architectural and design services.

The District may incur indebtedness for the foregoing purposes through the issuance of short-term obligations as authorized by Chapter 39.50.

Incidental costs incurred in connection with carrying out and accomplishing the foregoing shall be deemed part of the Projects. Such costs shall include, but are not limited to: payments for fiscal and legal expenses; establishing and funding accounts; necessary and related engineering, architectural, planning, consulting, permitting, inspection and testing costs; site improvement and demolition costs; and costs for other similar activities or purposes, all as deemed necessary and advisable by the Board and permitted by law.

The Projects, or any portion or portions thereof, shall be acquired or made insofar as is practicable with available money and in such order of time as shall be deemed necessary and advisable by the Board. The Board shall determine the application of available money between the various parts of the Projects so as to accomplish, as near as may be, all of the Projects. The Board shall determine the exact order, extent and specifications for the Projects.

If any or all of the improvements have been completed, or their completion duly provided for, or their completion found to be impractical, the District shall acquire, construct, equip and

make other capital improvements to the District’s facilities, all as the Board finds necessary; provided, however, that such funds may only be used to support the construction, modernization, replacement, and remodeling of school facilities or implementation of the District’s facilities master plan and technology resources plan.

Section 3. The Board hereby finds and declares that the best interests of the District’s students and other residents require submission to the District’s voters, for their approval or rejection, the proposition of whether the District shall levy excess property taxes upon all of the taxable property within the District in order to provide funding for the Projects. Upon approval by the voters of the Proposition in substantially the form set forth below, the District will 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, for deposit in the District’s Capital Projects Fund:

- A. \$6,375,000, said levy to be made in 2026 for collection in 2027;
- B. \$6,375,000, said levy to be made in 2027 for collection in 2028;
- C. \$6,375,000, said levy to be made in 2028 for collection in 2029;
- D. \$6,375,000, said levy to be made in 2029 for collection in 2030.

The exact levy rate and the actual amounts collected shall be adjusted based upon the actual assessed value of the property within the District at the time of the levy. At this time, based upon information provided by the Whatcom County Assessor’s Office, the estimated levy rate for the four years of the levy is \$1.09 per thousand dollars of assessed valuation.

Section 4. The Board hereby requests that the Whatcom County Auditor (the “Auditor”), as *ex officio* supervisor of elections in Whatcom County, Washington, assume jurisdiction of, call, and conduct a special election to be held within the District on April 28, 2026, and submit to the

qualified electors of the District the Proposition hereinafter set forth. The Auditor shall conduct the election by mail or as the Auditor otherwise requires.

The Board hereby authorizes and directs the Secretary of the Board (the “Secretary”) to certify the Proposition to the Auditor in the following form:

PROPOSITION NO. 1

LYNDEN SCHOOL DISTRICT NO. 504

FACILITIES, SAFETY, AND TECHNOLOGY LEVY

The Board of Directors adopted Resolution 03-26 concerning a proposition for a capital projects and technology levy. This proposition would authorize the District to levy the following excess taxes upon all taxable property within the District to make safety and security upgrades, expand capacity and repair building systems at school facilities, acquire and renovate property for Lynden Academy, and acquire instructional and safety technology:

Collection Year	Approximate Levy Rate/\$1000 Assessed Value	Levy Amount
2027	\$1.09	\$6,375,000
2028	\$1.09	\$6,375,000
2029	\$1.09	\$6,375,000
2030	\$1.09	\$6,375,000

all as provided in Resolution 03-26. Should this proposition be approved?

YES.....

NO.....

The Board hereby directs the Secretary to deliver a certified copy of this resolution to the Auditor no later than February 27, 2026. The Board authorizes and directs the President of the Board, the Secretary, and the District’s Director of Finance & Operations, 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, and to 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 annual excess property taxes to pay costs of the Projects. The Board hereby ratifies and confirms all actions of the District or its staff or officers taken prior to the effective date of this resolution and consistent with the objectives and terms of this resolution.

Section 5. 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 Director of Finance & Operations, Ben Thomas, telephone: 360-354-4443, ext. 3406; email: ThomasB@lynden.wednet.edu, and (b) bond counsel, Pacifica Law Group LLP, Faith Pettis, telephone: 206-245-1700, email: faith.pettis@pacificallawgroup.com, as the individuals to whom the Auditor shall provide such notice. The Director of Finance & Operations is authorized to approve changes to the ballot title, if any, deemed necessary by the Auditor or the Office of the Whatcom County Prosecuting Attorney.

Section 6. In the event that any provision of this resolution shall be held to be invalid, such invalidity shall not affect or invalidate any other provision of this resolution, but shall be construed and enforced as if such invalid provision had not been contained herein; provided, however, that any provision which shall for any reason be held to be invalid shall be deemed to be in effect to the extent permitted by law.

Section 7. This resolution shall become effective immediately upon its adoption.

ADOPTED by the Board of Directors of Lynden School District No. 504, Whatcom County, Washington, at a special meeting thereof, held on the 19th day of February, 2026.

LYNDEN SCHOOL DISTRICT NO. 504,  
WHATCOM COUNTY, WASHINGTON

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President and Director

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Director

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Director

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Director

ATTEST:

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Secretary, Board of Directors