

CERTIFICATE AS TO RESOLUTION AND ADOPTING VOTE

I, the undersigned, being the duly qualified and acting recording officer of High School District No. 6 (Columbia Falls), Flathead County, Montana (the "High School District"), hereby certify that the attached resolution is a true copy of a Resolution entitled: "A RESOLUTION OF HIGH SCHOOL DISTRICT NO. 6 (COLUMBIA FALLS), FLATHEAD COUNTY, MONTANA, SUBMITTING TO THE QUALIFIED ELECTORS OF THE HIGH SCHOOL DISTRICT THE QUESTION OF IMPOSING A BUILDING RESERVE LEVY OF 20.53 MILLS PER YEAR TO RAISE APPROXIMATELY \$1,375,000 PER YEAR FOR 2 YEARS FOR A TOTAL AMOUNT OF APPROXIMATELY \$2,750,000 FOR THE PURPOSE OF PROVIDING FUNDS TO PAY OR FINANCE THE COSTS OF REPLACING THE EXISTING ROOF ON THE EAST WING OF THE HIGH SCHOOL BUILDING AND ASSOCIATED IMPROVEMENTS AND COSTS" (the "Resolution"), on file in the original records of the High School District in my legal custody; that the Resolution was duly adopted by the Board of Trustees of the High School District at a meeting on February 12, 2024, and that the meeting was duly held by the Board of Trustees and was attended throughout by a quorum, pursuant to call and notice of such meeting given as required by law; and that the Resolution has not as of the date hereof been amended or repealed.

I further certify that, upon vote being taken on the Resolution at said meeting, the following Trustees voted in favor thereof: Jill Rocksond, Barbara Riley, Megan Upton, Wayne Jacobsmeyer, Casey Heupel, Heather Mumby; voted against the same: _____; abstained from voting thereon: _____; or were absent: Justin Cheff.

WITNESS my hand officially this 12th day of February, 2024.



District Clerk

A RESOLUTION OF HIGH SCHOOL DISTRICT NO. 6 (COLUMBIA FALLS), FLATHEAD COUNTY, MONTANA, SUBMITTING TO THE QUALIFIED ELECTORS OF THE HIGH SCHOOL DISTRICT THE QUESTION OF IMPOSING A BUILDING RESERVE LEVY OF 20.53 MILLS PER YEAR TO RAISE APPROXIMATELY \$1,375,000 PER YEAR FOR 2 YEARS FOR A TOTAL AMOUNT OF APPROXIMATELY \$2,750,000 FOR THE PURPOSE OF PROVIDING FUNDS TO PAY OR FINANCE THE COSTS OF REPLACING THE EXISTING ROOF ON THE EAST WING OF THE HIGH SCHOOL BUILDING AND ASSOCIATED IMPROVEMENTS AND COSTS

RECITALS

WHEREAS, the board of trustees of a school district may establish a building reserve for the purpose of raising money for the future construction, equipping, or enlarging of school buildings, for the purpose of purchasing land needed for school purposes in the district, or for the purpose of funding school transition costs and other purposes provided in law, upon approval of the electorate of the district; and

WHEREAS, a board is authorized pursuant to Section 20-9-502, M.C.A., to call an election on a building reserve proposition by adopting a resolution to that effect; and

WHEREAS, the Board of Trustees (the "Board") of High School District No. 6 (Columbia Falls), Flathead County, Montana (the "High School District") has determined that there should be submitted to the qualified electors of the High School District the question of whether the Board shall be authorized to impose a building reserve levy of 20.53 mills per year to raise approximately \$1,375,000 per year for 2 years for a total amount of approximately \$2,750,000 for the purpose of providing funds to pay or finance the costs of replacing the existing roof on the east wing of the high school building and associated improvements and costs; and

WHEREAS, a building reserve election can be conducted by a mail ballot election; and

WHEREAS, the Board has determined that a mail ballot election conducted in accordance with the provisions of Title 13, Chapter 19, Parts 1-3, M.C.A. (the "Mail Ballot Act"), is in the best interests of the High School District and the electors thereof, and will notify the County Election Administrator of Flathead County of its intent to conduct a mail ballot election, which notification will be given not less than seventy days prior to the date of the proposed election; and

WHEREAS, the District Clerk will prepare a mail ballot election plan in accordance with the provisions of Section 13-19-205, M.C.A. (the "Mail Ballot Plan") and submit it to the Secretary of State.

NOW, THEREFORE, BE IT RESOLVED by the Board of the High School District as follows:

1. Calling of the Election. The Board of the High School District hereby calls and directs an election to be held in the High School District on May 7, 2024, which date is not less than 70 days after the passage of this resolution, such election to be conducted by mail ballot pursuant to the provisions of the Mail Ballot Act. The qualified electors in the High School District would vote on the following question:

Shall the Board of Trustees of the High School District be authorized to impose a building reserve levy of 20.53 mills per year to raise approximately \$1,375,000 per year for 2 years for a total amount of approximately \$2,750,000 for the purpose of providing funds to pay or finance the costs of replacing the existing roof on the east wing of the high school building and associated improvements and costs?

If this building reserve levy proposition passes, it is estimated that property taxes on a home with an assessed market value for tax purposes of \$100,000 would increase by approximately \$2.31 per month or approximately \$27.72 per year, of \$300,000 would increase by approximately \$6.93 per month or approximately \$83.16 per year, and of \$600,000 would increase by approximately \$13.86 per month or approximately \$166.32 per year. An increase in property taxes may lead to an increase in rental costs.

2. Conduct of Election. All qualified electors of the High School District shall be entitled to vote at the building reserve election. Pursuant to Section 20-20-201, M.C.A., the District Clerk is hereby authorized and directed to give notice of the call and details of this election and to provide this resolution to the Flathead County Election Administrator no less than three (3) days after this resolution is passed. The District Clerk is directed to instruct the Flathead County Election Administrator to close registration and thereafter prepare printed lists of the electors in the High School District entitled to vote in the election in the High School District in the form and manner prescribed by law and consistent with the Mail Ballot Plan. The District Clerk shall prepare the ballot and arrange for the printing of the ballot and, with the limited assistance of the Flathead County Election Administrator, shall conduct the election in accordance with all legal requirements.

3. Notice of Election. The District Clerk is hereby authorized and requested to cause notice of the call and holding of the election to be given at least three times no earlier than 40 days and no later than 10 days before the election, in the *Hungry Horse News*, a newspaper of general circulation in the High School District, and the District Clerk is hereby authorized and directed to cause the notice to be posted at three public places in the High School District and, if the High School District has a website, is directed to post notice on the High School District's website for 10 days prior to the election. The notice of election as published and posted shall read substantially as follows with such completions and additions as may be required by the Mail Ballot Plan or otherwise:

FORM OF NOTICE OF HIGH SCHOOL DISTRICT
BUILDING RESERVE LEVY ELECTION

NOTICE IS HEREBY GIVEN by the Board of Trustees (the "Board") of High School District No. 6 (Columbia Falls), Flathead County, Montana (the "High School District"), that pursuant to a resolution duly adopted at a meeting of the Board on February 12, 2024, an election of the registered voters of the High School District will be held by mail ballot election on May 7, 2024 for the purpose of voting on the following question:

Shall the Board of Trustees of the High School District be authorized to impose a building reserve levy of 20.53 mills per year to raise approximately \$1,375,000 per year for 2 years for a total amount of approximately \$2,750,000 for the purpose of providing funds to pay or finance the costs of replacing the existing roof on the east wing of the high school building and associated improvements and costs?

If this building reserve levy proposition passes, it is estimated that property taxes on a home with an assessed market value for tax purposes of \$100,000 would increase by approximately \$2.31 per month or approximately \$27.72 per year, of \$300,000 would increase by approximately \$6.93 per month or approximately \$83.16 per year, and of \$600,000 would increase by approximately \$13.86 per month or approximately \$166.32 per year. An increase in property taxes may lead to an increase in rental costs.

The election will be conducted by the District Clerk solely by mail ballot. Ballots will be mailed to all eligible registered voters in the High School District on April 19, 2024, and must be returned by each voter, by mail or in person to the Flathead County Elections Department, 290 North Main Street, Suite B, in Kalispell, MT 59901, during regular business hours (8:00 a.m. to 5:00 p.m.), weekdays (exclusive of holidays), April 22, 2024 through May 7, 2024. Ballots may also be dropped off at the Columbia Falls Public Schools Administration Office, located at 501 6th Ave West, in Columbia Falls, Montana, during regular business hours (9:00 a.m. to 4:00 p.m.), weekdays (exclusive of holidays), April 22, 2024 through May 7, 2024.

On Election Day, May 7, 2024, the only places for deposit of voted ballots will be the Flathead County Elections Department located at 290 North Main Street, Suite B in Kalispell, Montana, or the Columbia Falls Public Schools Administration Office, located 501 6th Ave West, in Columbia Falls, Montana, which will be open from 8:00 a.m. to 8:00 p.m. All ballots will be tabulated in accordance with Montana law with the preliminary results, if known, expected to be released after 8:00 p.m. on that day.

A qualified voter who will be absent from the High School District during the time the election is being conducted may: (a) vote in person at the office of the District Clerk as soon as the ballots are available and until 8:00 p.m. on Election Day; or (b) contact the District Clerk's office as early as practicable to make arrangements for delivery of the ballot to an address other than that which appears on the registration records.

An elector may obtain a replacement ballot if his or her ballot is destroyed, spoiled, lost, or not received by the elector, by filling out and mailing, emailing, or faxing back a completed

replacement ballot request form or by the elector by personally appearing at the Columbia Falls Public Schools Administration Office, located 501 6th Ave West, in Columbia Falls, Montana.

Ballots may be returned in person at the place of deposit listed above, or returned by mail. If returning by mail, please use the then-prevailing first-class-postage price or one Forever Stamp. Postmark date does not apply; ballots returned by mail must be received at the Flathead County Elections Department by the 8:00 p.m. Election Day deadline to be counted.

Please note, all electors, as defined in Section 20-20-301, M.C.A., are those who reside within the High School District and are registered to vote by the close of registration on April 8, 2024.

For electors who miss the close of registration deadline, such electors may register late by appearing in person at the office of the Flathead County Election Administrator located at 290 North Main Street, Suite B, in Kalispell, Montana and providing to the County Election Administrator the electors' voter registration information in verifiable form prior to 8 p.m. on May 7, 2024.

DATED this 12th day of February, 2024.

/s/Dustin Zuffelato, District Clerk

Publication Date: April 17, 2024

5. Form of Building Reserve Levy Ballot. The ballot for the building reserve levy shall be printed in substantially the following form with such completions and additions as may be required or desired.

FORM OF OFFICIAL BUILDING RESERVE LEVY BALLOT

HIGH SCHOOL DISTRICT NO. 6 (COLUMBIA FALLS)
FLATHEAD COUNTY, MONTANA

BUILDING RESERVE LEVY ELECTION
TO BE CONDUCTED BY MAIL BALLOT
ON MAY 7, 2024

INSTRUCTIONS TO VOTERS: Completely fill in the oval using a blue or black ink pen before the words “BUILDING RESERVE LEVY—YES” if you wish to vote for the levy; if you are opposed to the levy, completely fill in the oval using a blue or black ink pen before the words “BUILDING RESERVE LEVY—NO.”

Shall the Board of Trustees (the “Board”) of High School District No. 6 (Columbia Falls), Flathead County, Montana (the “High School District”) be authorized to impose a building reserve levy of 20.53 mills per year to raise approximately \$1,375,000 per year for 2 years for a total amount of approximately \$2,750,000 for the purpose of providing funds to pay or finance the costs of replacing the existing roof on the east wing of the high school building and associated improvements and costs?

If this building reserve levy proposition passes, it is estimated that property taxes on a home with an assessed market value for tax purposes of \$100,000 would increase by approximately \$2.31 per month or approximately \$27.72 per year, of \$300,000 would increase by approximately \$6.93 per month or approximately \$83.16 per year, and of \$600,000 would increase by approximately \$13.86 per month or approximately \$166.32 per year. An increase in property taxes may lead to an increase in rental costs.

BUILDING RESERVE LEVY – YES

BUILDING RESERVE LEVY – NO

7. Reimbursement Expenditures.

(a) The United States Department of Treasury has promulgated final regulations governing the use of proceeds of a tax-exempt loan or bonds, all or a portion of which are to be used to reimburse the High School District for project expenditures paid by the High School District prior to the date of issuance of such bonds. Those regulations (Treasury Regulations, Section 1.150-2) (the "Regulations") require that the High School District adopt a statement of official intent to reimburse an original expenditure not later than 60 days after payment of the original expenditure. The Regulations also generally require that the loan to be made or the bonds be issued and the reimbursement allocation made from the proceeds of the loan or bonds within 18 months (or three years, if the reimbursement bond issue qualifies for the "small issuer" exception from the arbitrage rebate requirement) after the later of (i) the date the expenditure is paid or (ii) the date the project is placed in service or abandoned, but (unless the issue qualifies for the "small issuer" exception from the arbitrage rebate requirement) in no event more than three years after the date the expenditure is paid. The Regulations generally permit reimbursement of capital expenditures and costs of issuance of the loan or bonds.

(b) Other than (i) expenditures to be paid or reimbursed from sources other than the loan or bonds, (ii) expenditures permitted to be reimbursed under the transitional provision contained in Section 1.150-2(j)(2) of the Regulations, (iii) expenditures constituting preliminary expenditures within the meaning of Section 1.150-2(f)(2) of the Regulations, or (iv) expenditures in a "de minimus" amount (as defined in Section 1.150-2(f)(1) of the Regulations), no expenditures for a project within the scope of this resolution have been paid by the High School District before the date 60 days before the date of adoption of this resolution.

(c) The High School District reasonably expects to reimburse the expenditures made for costs of such a project out of the proceeds of a loan or bonds in an estimated maximum aggregate principal amount of approximately \$2,750,000 after the date of payment of all or a portion of the costs of such a project. All reimbursed expenditures shall be capital expenditures, a cost of issuance of the loan or bonds or other expenditures eligible for reimbursement under Section 1.150-2(d)(3) of the Regulations.

(d) As of the date hereof, there are no High School District funds reserved, allocated on a long-term basis or otherwise set aside (or reasonably expected to be reserved, allocated on a long-term basis or otherwise set aside) to provide permanent financing for the expenditures related to such a project, other than pursuant to the making of a loan or the issuance of the bonds. The statement of intent contained in this resolution, therefore, is determined to be consistent with the High School District's budgetary and financial circumstances as they exist or are reasonably foreseeable on the date hereof.

(e) The District Clerk shall be responsible for making the "reimbursement allocations" described in the Regulations, being generally the transfer of the appropriate amount of proceeds of the loan or bonds to reimburse the source of temporary financing used by the High School District to make prior payment of the costs of the project. Each allocation shall be evidenced by an entry on the official books and records of the High School District maintained for the loan or

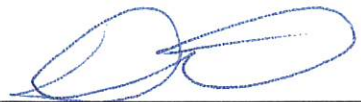
bonds or the project and shall specifically identify the actual original expenditure being reimbursed.

Passed and approved this 12th day of February, 2024.



Chair, Board of Trustees

Attest:



District Clerk, High School District No. 6
(Columbia Falls)