

**Tigard-Tualatin School District 23J
Resolution 2425-02**

Local Option Levy Renewal

A RESOLUTION OF THE BOARD OF DIRECTORS OF TIGARD-TUALATIN SCHOOL DISTRICT, IN WASHINGTON COUNTY, OREGON, CALLING A MEASURE ELECTION TO SUBMIT TO THE ELECTORS OF THE DISTRICT THE QUESTION OF A FIVE-YEAR LOCAL OPTION LEVY AT THE RATE OF \$1 PER \$1,000 OF ASSESSED VALUATION TO FINANCE DISTRICT OPERATIONS

WHEREAS, Oregon Revised Statutes (ORS) Sections 280.040 through 280.090 authorizes Tigard-Tualatin School District, Washington County, Oregon (“the District”) to submit a measure to District voters which, if approved, would allow the District to collect a local option levy for operating purposes; and

WHEREAS, voters in the District last approved a local option levy in 2018 at the rate of \$1 per \$1,000 of assessed valuation to finance District operations and related incidental costs; and

WHEREAS, the current local option levy will expire June 30, 2025; and

WHEREAS, the Board of Directors of the District has determined there is a need to renew this level of funding of \$1 per \$1,000 of assessed valuation beginning in the 2025-2026 fiscal year and therefore it is desirable to seek voter approval to renew the local option tax rate.

NOW, THEREFORE BE IT RESOLVED by the Board of Directors of the Tigard-Tualatin School District:

Section 1. An election is hereby called on November 5, 2024, to refer to the qualified voters of the District the question of authorizing renewal of the local option levy for operating purposes for a period of five years commencing with fiscal year 2025-26 and ending fiscal year 2029-30, at a fixed rate of \$1 per \$1,000 of assessed value. Such a rate is estimated to raise approximately \$12,600,000 in 2025-26, \$13,000,000 in 2026-27, \$13,400,000 in 2027-28, \$13,800,000 in 2028-29, and \$14,200,000 in 2029-30, for an estimated total of \$67,000,000 over five years. The amount raised may be different than estimated, depending on changes to the assessed and real market value of each property within the District.

Section 2. The District authorizes the Superintendent or their designee, as the authorized representative (the “Authorized Representative”) to act on behalf of the District, to submit the final ballot title and explanatory statement, if any, and to take such further action as is necessary or desirable to carry out the intent and purposes herein in compliance with the applicable provisions of law.

Section 3. The District directs that there shall be delivered to the election officers of Washington County, Oregon, the Notice of Measure Election (the “Notice”) in substantially the form attached

hereto as Exhibit A, with such changes as are approved and filed by the Authorized Representative as follows:


- a) Not later than August 16, 2024 (80 days prior to the election date) for publication of notice by Washington County on Form SEL 805; and
- b) Not sooner than after completion of the ballot title challenge process provided in the Secretary of State's Referral Manual and not later than September 5, 2024 (61 days prior to the election date) on Form SEL 803.

Section 3. Pursuant to ORS Section 310.145, the five-year local option tax for operating purposes in the amount of a fixed rate of \$1 per \$1,000 of assessed value shall be classified as being subject to the limits of Section 11b, Article XI of the Oregon Constitution and that the revenues will be used to fund the public school system.

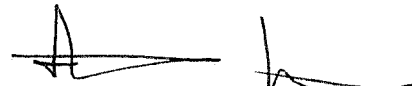
ADOPTED by the Board of Directors of Tigard-Tualatin School District, Washington County, Oregon, this 12th day of August, 2024.

Signed:

Attest:



Tristan Irvin, Chair



Dr. Iton Udosenata, Superintendent

EXHIBIT A

These questions and answers summarize this measure.

1. What is the local option levy renewal?

Tigard-Tualatin School District (TTSD) administers a local option levy to supplement dollars allocated through the state school fund. The current levy pays for 100 teaching positions and supports educational programs and class sizes.

Voters approved the local option levy in 2000 and renewed it in 2004, 2008, 2014, and 2018. Renewing again would keep the existing levy rate for another five years, beginning in 2025–26.

It is not a new or additional tax.

2. How would the funds be used?

Every local option levy dollar stays in the District. None goes to Salem.

Renewing the local option levy would:

- fund approximately 100 current teachers who work in every school in the District;
- preserve classroom programs that support a well-rounded education for every TTSD student;
- support class sizes;
- supplement state funding to maintain school services and operations.

3. What would happen if this levy is not renewed?

The levy funds a level of programs, staffing, and class sizes that wouldn't be possible without it.

If the renewal were to fail to pass, TTSD would no longer receive levy funds. That would reduce the budget by approximately \$12,600,000 in 2025–26, which could increase class sizes and reduce funding for staff and classroom programs.

4. Is this measure within the limits established by Ballot Measure 5?

Yes. The local option levy rate is calculated individually for each piece of property, so the rate stays within Measure 5 limits.

5. How much would this cost?

If the renewal measure passes, it will continue the existing levy rate for another five years. It is not a new or additional tax.

The exact amount varies from property to property. For a home assessed at \$300,000 and taxed at the maximum levy rate (\$1 per \$1,000 of assessed value), the cost would continue to be \$300 per year, or about \$25 per month.

6. What accountability measures are in place?

Each year, an outside accounting firm audits TTSD finances and expenditures. All audit reports are public.

The school district's budget is reviewed and approved by an 11-member committee that includes the five elected school board members and six appointed community members.

Another three community members serve with two school board members on the District's Financial Oversight Committee, which meets with auditors to review TTSD's audit plan and results, and with the District's investment advisors to review the policy and strategy for investments.

7. What about budget savings and efficiencies?

Evidence of the District's commitment to fiscally responsible stewardship includes:

- successful financial audits every year
- monthly financial reports to the Board
- transparency in reporting
- ongoing commitment to sustaining budget reserves and a "rainy-day fund"

In the 2023–24 school year, TTSD redirected savings to preserve teaching positions wherever possible. Long-term dedication to savings enabled TTSD to avoid cutting school days and mitigate reductions to programs. The District kept all its programs — none were eliminated.

Request for Ballot Title Preparation or Publication of Notice

SEL 805

rev 08/21
OAR 165-014-0005

No later than the **81st day before an election**, a governing body that has referred a measure must prepare and file with the local elections official the text of the referral for ballot title preparation or the ballot title for publication of notice of receipt of ballot title. This form may be used to file the text of the referral and request the elections official begin the ballot title drafting process or file a ballot title and request the elections official publish notice of receipt of ballot title.

Filing Information	
Election Date November 5, 2024	Authorized Official Dr. Iton Udosenata, Tigard-Tualatin School District Superintendent
Contact Phone 503-431-4002	Email Address iudosenata@ttsd.k12.or.us
Referral Information	
Title, Number or other Identifier	
This Filing is For	
<input type="checkbox"/> Drafting of Ballot Title Attach referral text.	<input checked="" type="checkbox"/> Publication of Notice Ballot title below.
Ballot Title Additional requirements may apply	
Caption 10 words which reasonably identifies the subject of the measure. Levy Renewal to Retain TTSD Teachers and Preserve Classroom Programs	
Question 20 words which plainly phrases the chief purpose of the measure. Shall District retain teachers/programs by renewing current levy taxes (\$1 per \$1,000 of assessed value) for five years, beginning 2025?	
Summary 175 words which concisely and impartially summarizes the measure and its major effect. This measure is not a new or added tax. It simply continues the current local option levy, which voters passed in 2000 and then renewed in 2004, 2008, 2014, and 2018. Renewing the levy again would keep the existing levy rate for another five years, beginning in 2025-26 when the current levy expires. Renewal of the local option levy would continue funding for a level of program offerings, staffing, and class sizes that wouldn't be possible without it. The levy renewal would: <ul style="list-style-type: none">• continue funding for approximately 100 teachers and the classroom programs they provide• support class sizes funded by the current levy• help local schools by supplementing insufficient state funding The local option levy rate would not exceed \$1 per \$1,000 of assessed value. The levy is estimated to raise \$12,600,000 in 2025-26, \$13,000,000 in 2026-27, \$13,400,000 in 2027-28, \$13,800,000 in 2028-29, and \$14,200,000 in 2029-30, for a total of \$67,000,000 over five years.	
By signing this document: → I hereby state that I am authorized by the county or city governing body, or district elections authority to submit this Request for Ballot Title – Preparation or Publication of Notice.	


Signature

8/12/24
Date Signed

Notice of Measure Election

District

SEL 803

rev 03/18 ORS 250.035,
250.041, 255.145, 255.345

Notice

Date of Notice	Name of District	Name of County or Counties	Date of Election
August 22, 2024	Tigard-Tualatin School District 23J	Washington	November 5, 2024

Final Ballot Title The following is the final ballot title of the measure to be submitted to the district's voters. The ballot title notice has been published and the ballot title challenge process has been completed.

Caption 10 words which reasonably identifies the subject of the measure.

Levy Renewal to Retain TTSD Teachers and Preserve Classroom Programs

Question 20 words which plainly phrases the chief purpose of the measure.

Shall District retain teachers/programs by renewing current levy taxes (\$1 per \$1,000 of assessed value) for five years, beginning 2025?

Summary 175 words which concisely and impartially summarizes the measure and its major effect.

This measure is not a new or added tax.

It simply continues the current local option levy, which voters passed in 2000 and then renewed in 2004, 2008, 2014, and 2018. Renewing the levy again would keep the existing levy rate for another five years, beginning in 2025-26 when the current levy expires.

Renewal of the local option levy would continue funding for a level of program offerings, staffing, and class sizes that wouldn't be possible without it. The levy renewal would:

- continue funding for approximately 100 teachers and the classroom programs they provide
- support class sizes funded by the current levy
- help local schools by supplementing insufficient state funding

The local option levy rate would not exceed \$1 per \$1,000 of assessed value. The levy is estimated to raise \$12,600,000 in 2025–26, \$13,000,000 in 2026–27, \$13,400,000 in 2027–28, \$13,800,000 in 2028–29, and \$14,200,000 in 2029–30, for a total of \$67,000,000 over five years.

Explanatory Statement 500 words that impartially explains the measure and its effect.

If the county is producing a voters' pamphlet an explanatory statement must be drafted and attached to this form for:

- any measure referred by the district elections authority; **or**
→ any initiative or referendum, if required by local ordinance.

Explanatory Statement Attached? Yes No

Authorized District Official Not required to be notarized.

Name	Title
Dr. Iton Udosenata	Superintendent, Tigard-Tualatin School District
Mailing Address	Contact Phone
6960 SW Sandburg St., Tigard OR 97223	503-431-4002

By signing this document:

- I hereby state that I am authorized by the district elections authority to submit this Notice of Measure Election; and
→ I certify that notice of receipt of ballot title has been published and the ballot title challenge process for this measure completed.

Signature

Date Signed



8/12/24