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### An agonizing decision for voters

Sandy Stokes

La Conner School District is in a historic situation — school officials are campaigning furiously to convince people to vote in two levies totaling nearly \$1.5 million.

For decades, La Conner residents have passed school bonds and levies in a landslide, with little more than a ballot question. Things are different this time, as ballots are mailed this week to some 3,500 voters. This time most of the voters are being asked to tax their neighbors, not themselves.

After the locally infamous Great Wolf Lodge federal court decision, more than 52 percent of voters in the school district live on land that the district cannot tax. Also, about two-thirds of the district's students — including children who are Swinomish tribal members as well as non-tribal children who live in Shelter Bay — live on reservation land the district cannot tax.

For La Conner Schools, this is the perfect storm. School levies that voters approved in 2012 will expire at the end of this year. The district depends on that money to pay for athletics, drama, music, foreign language instruction, and increasingly for teacher salaries across the board.

The two levies — one for "maintenance and operations" and the other for "technology" — would replace the expiring levies and provide funding through 2018.

A huge problem facing the district is the unfairness of the property tax scheme left in the wake of the Great Wolf Decision. Last year the Skagit County Assessor took 931 parcels off the tax rolls. These were homes people built on leased Swinomish Reservation land. Taxing the structures, which are owned by non-tribal members, not the tribal land beneath them, was an accepted way of paying for public services in the state for generations.

But the U.S. Ninth District Court of Appeals overturned an earlier federal court ruling and declared all structures on tribal land immune from state and local property taxes regardless of ownership.

In other jurisdictions, the ruling resulted in hardly noticeable tax shifts when property was taken off the rolls. But in La Conner, the effect was huge. Some of the remaining taxpayers saw their property tax bills rise by close to 25 percent last year.

In recent weeks, school officials have been urging voters to pass the new levies at "town hall" meetings held in La Conner, where people pay the taxes, and in Shelter Bay, where non-tribal residents are subject to taxes assessed by the newly created Swinomish Tax Authority.

With larger tax bills for its remaining taxpayers, and a contribution of \$400,000 from the Swinomish Indian Tribal Community, the school district did not have to make budget cuts last year.

And if the levies pass, it won't have to make cuts in coming years.

That leaves voters in a quandary. Some people had to cut their own household budgets by hundreds and even thousands of dollars to pay their higher tax bills last year.

At last week's school levy "town hall," Shelter Bay resident Jane Godfrey said, "What troubles me is keeping to the status quo. There are times you have to take an action. I can't morally feel good asking to vote for my neighbors to pay."

La Conner Middle School teacher Alyse Sehlin, who said she lives on tribal land that is not taxed by either the county or the tribe, said that even though she is not a homeowner, "I will vote yes," because she wants her children to have a good education. She said she does not have "the ability" to pay taxes, but believes those who do get tax bills should support the schools.

Still, the ability to be taxed does not necessarily equate to an ability to pay without hardship.

Jackie Chamness, a La Conner resident, said her taxes went up by nearly \$640 last year. As a retired teacher on a fixed income, she said she can't afford to absorb that kind of bill. She's always supported schools, she said, but, "I'm voting no. I'm frustrated, and I don't think there's anything else we can do." Some people who were hit with higher taxes in 2015 say they'll vote yes because they do not want to punish the schools for the inequity in the tax situation.

The ballots will be counted on Tuesday, Feb. 9. According to the Skagit County Auditor's Office, should the La Conner Schools levies fail for the first time in recent history, the school district can try again in April to win voters' favor.

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