# NOTICE OF SPECIAL ELECTION IN SMYRNA SCHOOL DISTRICT TO AUTHORIZE THE DISTRICT TO LEVY OF ADDITIONAL TAXES AND TO ISSUE BONDS

Notice is hereby given that a special election will be held on March 23, 2021, in the Smyrna School District, in the State of Delaware, pursuant to resolutions duly adopted on December 16, 2020, by the Board of Education of said school district in accordance with provisions of Chapters 19, 20, and 21 of Title 14 of the Delaware Code. This Special Election will be held in order to permit the voters of said school district to vote for or against the following:

## Question #1 Authority to Levy Additional Taxes

Authorization to levy and collect an additional \$0.2553 per \$100 of assessed value in New Castle County and an additional \$0.3205 per \$100 of assessed value in Kent County to support increased growth and ongoing district operations for current operating expenses effective July 1, 2021 and every year thereafter. If approved, the total amount to be raised through this tax increase in FY 2022 is \$2,499,791.

The district spans parts of New Castle County and Kent County.

For a New Castle County property in the district assessed at \$47,000 (the district average market value is estimated to be approximately \$200,000), the increased cost to the homeowner will be \$119.85 per year. For a Kent County property in the district assessed at \$37,400 (the district average market value is estimated to be approximately \$200,000), the increased cost to the homeowner will be \$119.85 per year.

## Question #2 Authority To Issue Bonds

Authorization to issue bonds in the amount of \$20,908,800 for Major Capital Improvements. The bonds are to be financed through an increase in property taxes and represent 23% of the total cost of \$90,908,300 for construction, additions and renovations, which include:

- Purchase of +/- 15 acres for the construction of a new elementary school.
- Planning, construction and equipment of a new elementary school.
- Planning, construction and equipment for additions and renovations to North Smyrna Elementary School.
- Planning, construction and equipment for additions and renovations to Clayton Intermediate School.
- Legal fees, architectural fees, contingencies and costs of supervision and auditing incidental to and accruing from said program.
- Smyrna School District spans parts of New Castle County and Kent County. The amount of each annual tax increase that would be imposed in each county as a result of the proposed bond issuance, depending upon market conditions, is estimated as follows over the twenty years the bonds will amortize:

#### **For New Castle County**

		Amount of Annual Tax Increase as a Result of this Proposed Bond Issuance to	Total Annual Tax Rate as a Result of this Proposed Bond Issuance	Projected Increase/ Decrease in Annual Tax Rate as a Result of this Proposed Bond Issuance			Amount of Annual Tax Increase as a Result of this Proposed Bond Issuance	Total Annual Tax Rate as a Result of this Proposed Bond Issuance	Projected Increase/ Decrease in Annual Tax Rate as a Result of this Proposed Bond Issuance to
l'anne		Fund Major	to Fund	to Fund			to Fund	to Fund	Fund Major
	Fiscal	Capital	Major Capital	Major Capital		Fiscal	Major Capital	Major Capital	Capital
Year	Year	Improvements	Improvements	Improvements	Year	Year	Improvements	Improvements	Improvements

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1	FY 2022	0.0025	0.1837	(0.0051)	13	FY 2034	0.1454	0.1454	(0.0026)
2	FY 2023	0.0077	0.1710	(0.0127)	14	FY 2035	0.1378	0.1378	(0.0076)
3	FY 2024	0.0510	0.1990	0.0280	15	FY 2036	0.1276	0.1276	(0.0102)
4	FY 2025	0.1402	0.2805	0.0815	16	FY 2037	0.1072	0.1072	(0.0204)
5	FY 2026	0.1734	0.2933	0.0128	17	FY 2038	0.1046	0.1046	(0.0026)
6	FY 2027	0.1708	0.2754	(0.0179)	18	FY 2039	0.0995	0.0995	(0.0051)
7	FY 2028	0.1682	0.2754	0.0000	19	FY 2040	0.0944	0.0944	(0.0051)
8	FY 2029	0.1631	0.2575	(0.0179)	20	FY 2041	0.0893	0.0893	(0.0051)
9	FY 2030	0.1607	0.1837	(0.0738)	21	FY 2042	0.0867	0.0867	(0.0026)
10	FY 2031	0.1582	0.1582	(0.0255)	22	FY 2043	0.0765	0.0765	(0.0102)
11	FY 2032	0.1531	0.1531	(0.0051)	23	FY 2044	0.0459	0.0459	(0.0306)
12	FY 2033	0.1480	0.1480	(0.0051)	24	FY 2045	0.0000	0.0000	(0.0459)

NOTE: Amount (rounded) are in cents/\$100 of assessed value. Tax rates are estimates based on several factors including interest rates. Retirement of existing debt will offset annual tax increase in future years. The "Annual Tax Rate" is based on the District's current debt service rate (\$0.1888 per \$100 of assessed value) and several other factors including market interest rates. The calculations in the above table were prepared without regard to any future referenda that may be pursued by the District.

For a New Castle County property in the district assessed at \$47,000 (average market value is \$200,000), the increased debt service cost to the homeowner is as follows over the first five of the twenty-four years the bonds will amortize, and accounting for debt retirement:

Year 1	Year 2	Year 3	Year 4	Year 5
(\$2.40)	(\$5.97)	\$13.16	\$38.21	\$6.02

### **For Kent County**

Year	Fiscal Year	Amount of Annual Tax Increase as a Result of this Proposed Bond Issuance to Fund Major Capital Improvements	Total Annual Tax Rate as a Result of this Proposed Bond Issuance to Fund Major Capital Improvements	Projected Increase/ Decrease in Annual Tax Rate as a Result of this Proposed Bond Issuance to Fund Major Capital Improvements	Year	Fiscal Year	Amount of Annual Tax Increase as a Result of this Proposed Bond Issuance to Fund Major Capital Improvements	Total Annual Tax Rate as a Result of this Proposed Bond Issuance to Fund Major Capital Improvements	Projected Increase/ Decrease in Annual Tax Rate as a Result of this Proposed Bond Issuance to Fund Major Capital Improvements
1	FY 2022	0.0032	0.2309	(0.0064)	13	FY 2034	0.1828	0.1828	(0.0032)
2	FY 2023	0.0096	0.2148	(0.0161)	14	FY 2035	0.1731	0.1731	(0.0097)
3	FY 2024	0.0641	0.2501	0.0353	15	FY 2036	0.1603	0.1603	(0.0128)
4	FY 2025	0.1762	0.3525	0.1024	16	FY 2037	0.1347	0.1347	(0.0256)
5	FY 2026	0.2179	0.3686	0.0161	17	FY 2038	0.1315	0.1315	(0.0032)
6	FY 2027	0.2146	0.3461	(0.0225)	18	FY 2039	0.1250	0.1250	(0.0065)
7	FY 2028	0.2114	0.3461	0.0000	19	FY 2040	0.1186	0.1186	(0.0064)

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8	FY 2029	0.2051	0.3237	(0.0224)	20	FY 2041	0.1122	0.1122	(0.0064)
9	FY 2030	0.2020	0.2309	(0.0928)	21	FY 2042	0.1090	0.1090	(0.0032)
10	FY 2031	0.1988	0.1988	(0.0321)	22	FY 2043	0.0962	0.0962	(0.0128)
11	FY 2032	0.1924	0.1924	(0.0064)	23	FY 2044	0.0577	0.0577	(0.0385)
12	FY 2033	0.1860	0.1860	(0.0064)	24	FY 2045	0.0000	0.0000	(0.0577)

NOTE: Amount (rounded) are in cents/\$100 of assessed value. Tax rates are estimates based on several factors including interest rates. Retirement of existing debt will offset annual tax increase in future years. The "Annual Tax Rate" is based on the District's current debt service rate (\$0.2373 per \$100 of assessed value) and several other factors including market interest rates. The calculations in the above table were prepared without regard to any future referenda that may be pursued by the District.

For a Kent County property in the district assessed at \$37,400 (average market value is \$200,000), the increased debt service cost to the homeowner is as follows over the first five of the twenty-four years the bonds will amortize, and accounting for debt retirement:

Year 1	Year 2	Year 3	Year 4	Year 5
(\$2.40)	(\$5.97)	\$13.16	\$38.21	\$6.02

### **VOTER INFORMATION**

The polls for said election will be open on March 23, 2021 at 7:00 AM and will remain open until 8:00 PM. United States Citizens eighteen (18) years of age or over who reside within the Smyrna School District at the time of the election shall be eligible to vote (proof of identity and residence is required) whether or not they are at the time registered voters for the purpose of a General Election. Voters may vote at any of the following designated polling places, all of which are accessible to the disabled:

Smyrna Elementary School	121 South School Lane, Smyrna, DE 19977
Ruritan Club of Kenton	249 South Main Street, Kenton, DE 19955
Smyrna Middle School	700 Duck Creek Parkway, Smyrna, DE 19977

#### ABSENTEE BALLOT INFORMATION

You may vote by absentee ballot if you cannot vote on Election Day for one of the following reasons:

- (1) Because you are in the public service of the United States or of this State, or a citizen of the United States temporarily residing outside the territorial limits of the United States and the District of Columbia, or you are such person's spouse or dependent when residing with or accompanying the person, or you are absent from this State because of illness or injury received while serving in the armed forces of the United States; or
- (2) Because you are in the armed forces of the United States or the merchant marine of the United States, or attached to and serving with the armed forces of the United States in the American Red Cross or United Service Organizations; or
- (3) Because of the nature of your business or occupation, including the business or occupation of providing care to your parent, spouse, or child who is living at home and requires constant care due to illness, disability, or injury; or

- (4) Because you are sick or physically disabled (IMPORTANT NOTE: Pursuant to Governor Carney's Sixth Revision to the Twenty-Seventh Modification of the Declaration of a State of Emergency for the State of Delaware Due to the COVID-19 Pandemic, any voter who is asymptomatic of COVID-19 infection and/or wishes to self-quarantine or exercise social distancing to avoid potential exposure to (and community spread of) COVID-19, and who herself or himself freely chooses to do so may use this reason to vote by absentee ballot);
- (5) Because you are absent from the district while on vacation; or
- (6) Because you are unable to vote at a certain time or on a certain day due to the tenets or teachings of your religion; or
- (7) Because you are otherwise authorized pursuant to the federal Uniformed and Overseas Citizens Absentee Voting Act (UOCAVA) [42 U.S.C. § 1973ff et seq.] to vote by absentee ballot; or
- (8) Because you are otherwise authorized by federal law to vote by absentee ballot.

## Important information and dates regarding absentee voting:

- Absentee ballots can be obtained and submitted in person or by mail.
- Complete an Affidavit for Absentee Ballot for Public School Elections, which can be downloaded from <a href="https://elections.delaware.gov/information/elections/referendum.shtml">https://elections.delaware.gov/information/elections/referendum.shtml</a>, or requested by email at absenteekc@delaware.gov, or by phone at 302-739-4498.
- If you want an absentee ballot mailed to you, send a completed affidavit to the Department of Elections, Kent County Office, 100 Enterprise Place, Suite 5, Dover, DE 19904, or email it to <a href="mailto:absenteekc@delaware.gov">absenteekc@delaware.gov</a>, or fax it to 302-739-4515, so that it arrives no later than 12 noon, Friday, March 19, 2021.
- Vote in person by absentee ballot at the Department of Elections, Kent County Office, 100 Enterprise Place, Suite 5, Dover, DE 19904, Monday through Friday from 8:00 a.m. to 4:30 p.m. until Friday, March 19, 2021, or from 8:00 a.m. to 12 noon on Monday, March 22, 2021.
- In order to be counted, voted absentee ballots must be received at the Department of Election, Kent County Office, 100 Enterprise Place, Suite 5, Dover, DE 19904, no later than 8:00 p.m. on Tuesday, March 23, 2021.

Additional information regarding absentee voting is found here: https://elections.delaware.gov/information/elections/school/absentee.shtml

### PROOF OF IDENTIFICATION AND ADDRESS

Persons appearing to vote must present satisfactory proof of identity and address to the Election Officers at the Polling Place before being permitted to vote. Persons who do not present satisfactory proof of identity and address, may – upon majority vote of the Inspector and the two Judges – be permitted to vote.

Contact Smyrna School District at (302) 653-8585 with any questions you may have.

The notice of election shall remain posted until the day after the election.