

TAX ISSUES

The Board examines financial needs in advance of any levy or bond elections. The Board provides the public with information on school building needs and on levy and bond elections. It does not use District funds to promote approval of school-related tax issues.

Tax reduction factors are considered in coordination with the ~~Ssexennial~~ **property Reappraisal and/or the Triennial Update** in affected District counties. In considering a potential tax issue, the Board examines all legal options to obtain additional revenue.

[Adoption date:]

LEGAL REFS.: Ohio Const. Art XII, Sections 2, 5
ORC Chapter 133
319.301
3311.21
3313.37; 3313.375
3315.07
3501.01
Chapter 5705
Chapter 5713
5715.33
5748.01 et seq.
OAC 5703-25-45 through 5703-25-49

CROSS REFS.: BCF, Advisory Committees to the Board
FL, Retirement of Facilities

NOTE: The coding of this sample policy indicates that the identical policy is also filed in Section K, School-Community Relations.