

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 sexennial property appraisal in affected district counties. In considering a potential tax issue, the Board examines all legal options to obtain additional revenue.

[Adoption date: January 17, 1991]

[Re-adoption date: January 15, 1998]

[Re-adoption date: August 21, 2014]

LEGAL REFS.: Ohio Const. Art XII, Sections 2, 5

ORC Chapter 133

3311.21

3313.37; 3313.375

3315.07

3501.01

Chapter 5705

5748.01 et seq.

CROSS REFS.: BCF, Advisory Committees to the Board

FL, Retirement of Facilities