

## 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 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: July 21, 2015

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