

## 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.

Legal References: Ohio Constitution, Article XII, Sections 2, 5  
ORC Chapter 133, 3311.21, 3313.37, 3313.375, 3315.007, 3501.01  
Chapter 5705, 5748.01 et seq.

Cross References: Board Policies BCF, FL

Adopted by Board: January 11, 2007