

## 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 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

Adopted by Board: October 25, 2007