

### **Tax Issues**

The Board examines financial needs in advance of any levy or bond elections. The Board provides the public with information on levy and bond elections, school building needs and provides all other notices and information required by law.

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: August 6, 1991]

Revised: September 16, 2015  
October 15, 2025

#### Legal References

Ohio Constitution Art. XII, Section 2  
Ohio Constitution Art. XII, Section 5  
ORC Chapter 133  
ORC 319.301, 3311.2, 3313.37, 3313.375, 3315.07, 3501.01  
ORC Chapter 5705, 5713  
ORC 5715.33, 5748.01 et seq.  
OAC 5703-25-45 through 5703-25-49

#### Cross References

BCF, Advisory Committees to the Board  
FL, Retirement of Facilities