

## TAX BUDGET HEARINGS AND REVIEWS

The annual budget adopted by the Board represents the Board's position on the allocation of resources required to operate an appropriate system of education. All reasonable means shall be employed by the Board to present and explain that position to all interested parties. The public budget hearing will be conducted in accordance with law.

The public shall be notified of a public hearing by the Board prior to the adoption. Such notice shall be given not less than 10 days before the hearing date in an official publication of the District or in a newspaper having general circulations in the District.

Every effort shall be made to publicize the date, time and place of the annual tax budget hearing, in addition to the required legal notices.

The final adoption of the proposed budget shall be made by the Board after completion of the public hearing.

[Adoption date: February 20, 2003]

LEGAL REF:           ORC 5705.08, 5705.30