

## TAX BUDGET ADOPTION PROCEDURES

If, as a result of the public hearing, it should be determined that certain changes in the tax budget are necessary, these changes will be made before the tax budget is adopted. The adoption of the budget by the Board will take place on or before January 15 and will be by roll-call vote.

Following the public hearing and approval of the tax budget by the Board, the budget will be submitted to the County Budget Commission for review and approval.

It will be the responsibility of the Superintendent, Assistant Superintendent, Treasurer and members of their staff to attend the hearing of the County Budget Commission to review the budget and answer any pertinent questions.

[Adoption date: February 20, 2003]

LEGAL REFS:        ORC 3311.40, 5705.28, 5705.281