

Lowell School District 71

Code: **DBH**
Adopted: 8/13/90
Readopted: 3/17/14
Orig. Code(s): DBH

Budget Adoption Procedures

After a public hearing on the budget and any modifications of the budget deemed necessary, the Board will approve the proper resolutions to adopt and appropriate the budget. The Board will further determine, make and declare the ad valorem property tax amount or rate to be certified to the assessor for the ensuing year or for each of the years of the ensuing budget period, and itemize and categorize the ad valorem property tax amount or rate, as provided in ORS 310.060.

The superintendent will ensure all necessary documentation is submitted to the county assessor's office as required by Local Budget Law.

END OF POLICY

Legal Reference(s):

[ORS Chapter 255](#)
[ORS 294.305 - 294.565](#)

[ORS 310.060](#)
[ORS 328.542](#)

[OAR 150-310.060-\(A\)](#)