

SCHOOL ELECTION DEADLINE MEMORANDUM

Pursuant to Section 3501.01 of the Ohio Revised Code, the Ohio General Assembly has established dates when elections may be held in each year. For 2017, these election dates are set forth in a chart at the end of the document, along with the various statutory filing deadlines applicable to taxing authorities authorizing elections on either bond issues or tax levies. The following is a description of the purpose of each deadline:

120 Day Deadline*: Bond Issues when School District is over 4% of Assessed Valuation

The board of education must submit the following documents to the Ohio Department of Taxation ("ODT") and Ohio Department of Education ("ODE") at least 120 days before the election:

If the district only requires ballot approval (over 4% but under 9%), the board must submit (i) a letter requesting ballot approval consent from ODT and ODE and designation of a principal amount (which principal amount may be a "not to exceed" amount which must be finalized no later than the 98th day prior to the applicable election), (ii) general certificate, and (iii) statement of net bonded indebtedness (DTE form 131).

If the district requires special needs approval (over 9%), then in addition to the above listed documentation, the board must submit (i) a special needs resolution, (ii) 10 year historical and projected assessed valuations, (iii) projected needs of the District and the estimated costs of improvements to meet such needs, and (iv) if an OSFC project, the OSFC calculation worksheet showing the breakdown between the state share and the local share of the project costs.

100 Day Deadline: School Income Tax Levies and Property Tax Levies

For an Income Tax Levy, the board of education must certify to the State Tax Commissioner a resolution of necessity no later than the 100th day before the election.

For a Property Tax Levy, a taxing authority must certify to the County Auditor the resolution declaring necessity of a tax levy no later than the 100th day before the election.

98 Day Deadline*: Bond Issues when School District is over 4% of Assessed Valuation

For Bond Issues, a school district must file with ODE and ODT the (i) Resolution of Necessity, (ii) County Auditor Certificate of Average Annual Levy, and (iii) Resolution to Proceed. The statutory deadline for submission to the Board of Elections for these items is 90 days prior to the election (see below), but by virtue of having to submit these documents to ODE and ODT 98 days prior to the election, a school district has eight fewer days in which to have the aforesaid resolutions in place.

95 Day Deadline: Emergency Tax Levies

For an Emergency Levy pursuant to Section 5705.194 of the Ohio Revised Code, the board of education must certify to the County Auditor a resolution declaring the necessity of an additional tax levy to avoid an operating deficit or to provide for the emergency requirements of the school district no later than the 95th day before the election.

90 Day Deadline: Property Tax Levies, School Income Tax Levies and Bond Issues

For a Bond Issue or Property Tax Levy, the board of education must certify to the board of elections (i) the Resolution of Necessity, (ii) the County Auditor Certificate of Average Annual Levy, and (iii) the Resolution Determining to Proceed not later than 4:00 p.m. of the 90th day prior to the election at which the levy is to be submitted. For a school district, if there is a bond issue that puts a District over 4% of the tax valuation, please see the 120 day deadline.

For an Income Tax Levy, the board of education must certify to the board of elections the Resolution Proposing the Levy of an Annual Tax for School District Purposes on School District Income together with ODT certificate and initial resolution not later than 4:00 p.m. of the 90th day prior to the election at which the income tax levy is to be submitted.

*Exception: If the proposed issue is to raise the school district portion of the basic project costs, any additional funds necessary to participate in a classroom facilities project under Chapter 3318, including (a) the cost of items designated by the Ohio School Facilities Commission as required locally funded initiatives and the cost of land acquisition and (b) the cost of other locally funded initiatives in an amount that does not exceed 50% of the school district's portion of the basic project cost, a school district can issue debt without being subject to the 4% or 9% limit. If this exception is met, the 120 and 98 day deadlines are not applicable. Such proposed issue is still subject to the other election deadlines described in this memo.

FILING DEADLINES FOR 2017 ELECTIONS

<u>Election Dates</u>	<u>120 Day Deadline</u>	<u>100 Day Deadline*</u>	<u>98 Day Deadline</u>	<u>95 Day Deadline</u>	<u>90 Day Deadline</u>
May 2, 2017	Monday, January 2, 2017	Friday, January 20, 2017	Tuesday, January 24, 2017	Friday, January 27, 2017	Wednesday, February 1, 2017
August 8, 2017	Monday, April 10, 2017	Friday, April 28, 2017	Tuesday, May 2, 2017	Friday, May 5, 2017	Wednesday, May 10, 2017
November 7, 2017	Monday, July 10, 2017	Friday, July 28, 2017	Tuesday, August 1, 2017	Friday, August 4, 2017	Wednesday, August 9, 2017

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* The 100 day deadline always falls on Sunday; therefore, to clearly meet this deadline, it is recommended that resolutions be certified to the state tax commissioner or county auditor no later than the Friday prior to each such Sunday.