



## 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 2010, these election dates are set forth on the attached list, 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** - Applicable to 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:

(A) 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 95th\* day prior to the applicable election), (ii) general certificate, and (iii) statement of net bonded indebtedness (DTE for 131).

(B) 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) 10 year historical and projected enrollment, (iv) projected needs of the District and the estimated costs of improvements to meet such needs, and (v) if an OSFC project, the OSFC calculation worksheet showing the breakdown between the state share and the local share of the project costs.

- **105 Day Deadline** – Converting a Current Expense Levy to a Continuing Levy:

For converting a Current Expense Levy to a Continuing Levy pursuant to Sec. 5705.219 of the Ohio Revised Code (“ORC”), the board of education must certify to the state tax commissioner a resolution of necessity for the repeal and levy of the proposed tax no later than one hundred five (105) days before the election.

- **100 Day Deadline** - Applicable to 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 100<sup>th</sup> day before the election.

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\* This deadline date is currently an assumption. This date may change once a final deadline determination is made by ODE.

- **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 - Applicable to 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) four 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) four p.m. of the 90th day prior to the election at which the income tax levy is to be submitted.

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\* H.B. 48 did not change this deadline which is 80 days from the election date. Since the filing deadline date with the board of elections is now 90 days, it is assumed this date should be 95 days.

*This memo is not legal advice. Please contact Peck, Shaffer & Williams for specific advice. We would be pleased to answer any questions that might arise about the above information.*

**PECK, SHAFFER & WILLIAMS LLP**

## FILING DEADLINES FOR 2010 ELECTIONS

<u>Election Dates in 2010</u>	<u>120 Day Deadline</u>	<u>105 Day Deadline</u>	<u>100 Day Deadline*</u>	<u>95 Day Deadline</u>	<u>90 Day Deadline</u>
Tuesday, November 2, 2010	Monday, July 5, 2010	Tuesday, July 20, 2010	Friday, July 23, 2010	Friday, July 30, 2010	Wednesday, August 4, 2010

*\*The 100 day deadline falls on non-business days; therefore, to clearly meet this deadline, it is recommended that resolutions be certified to the relevant offices no later than the Friday prior to the official deadline.*

**PECK, SHAFFER & WILLIAMS LLP**