

# Ohio 2015 Election Deadlines

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 2015, 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.

## **105 Day Deadline: Current Expense Conversion Levy**

For converting a Current Expense Levy to a Specified Dollar Levy pursuant to Sec. 5705.219 of the Ohio Revised Code, 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: 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.

# Ohio 2015 Election Deadlines

Election Dates	120 Day Deadline	105 Day Deadline	100 Day Deadline	98 Day Deadline	95 Day Deadline	90 Day Deadline
February 3, 2015	Monday, October 6, 2014	Tuesday, October 21, 2014	Friday, October 24, 2014	Tuesday, October 28, 2014	Friday, October 31, 2014	Wednesday, November 5, 2014
May 5, 2015	Monday, January 5, 2015	Tuesday, January 20, 2015	Friday, January 23, 2015	Tuesday, January 27, 2015	Friday, January 30, 2015	Wednesday, February 4, 2015
August 4, 2015	Monday, April 6, 2015	Tuesday, April 21, 2015	Friday, April 24, 2015	Tuesday, April 28, 2015	Friday, May 1, 2015	Wednesday, May 6, 2015
November 3, 2015	Monday, July 6, 2015	Tuesday, July 21, 2015	Friday, July 24, 2015	Tuesday, July 28, 2015	Friday, July 31, 2015	Wednesday, August 5, 2015

\*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.

<sup>1</sup> 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.

# Ohio Election Filing Deadlines

## for the February 3, 2015 election

Type of Ballot Issue	Filing Required	Deadline
<b>VOTED BOND ISSUE*</b> <i>R.C. 133.18</i>	<b>ODT &amp; ODE**</b> <i>Letter of Request, General Certificate, DTE Form 131</i>	Oct 6, 2014
	<b>County Auditor</b> <i>Resolution of Necessity</i>	Oct 24, 2014
	<b>ODT &amp; ODE</b> <i>Resolution of Necessity, County Auditor Certificate, Resolution to Proceed</i>	Oct 28, 2014
	<b>Board of Elections</b> <i>Resolution of Necessity, County Auditor Certificate, Resolution to Proceed</i>	Nov 5, 2014
<b>INCOME TAX LEVY</b> <i>R.C. 5748</i>	<b>State Tax Commissioner</b> <i>Resolution of Necessity</i>	Oct 24, 2014
	<b>Board of Elections</b> <i>Resolution of Necessity, Tax Commissioner Certificate, Resolution to Proceed</i>	Nov 5, 2014
<b>EMERGENCY LEVY</b> <i>R.C. 5705.194</i>	<b>County Auditor</b> <i>Resolution of Necessity</i>	Oct 31, 2014
	<b>Board of Elections</b> <i>Resolution of Necessity, County Auditor Certificate, Resolution to Proceed</i>	Nov 5, 2014
<b>PROPERTY TAX LEVY</b> <i>R.C. 5705.21</i>	<b>County Auditor</b> <i>Resolution of Necessity</i>	Oct 24, 2014
	<b>Board of Elections</b> <i>Resolution of Necessity, County Auditor Certificate, Resolution to Proceed</i>	Nov 5, 2014

\*Please consult with Bond Counsel when issuing bonds for an OSFC project, as the district may be exempt from ODT & ODE filing and consent requirements.

\*\*This provision applies for bond issues over 4% of the district's assessed valuation. For bond issues over 9%, additional documentation is needed to receive special needs approval. The district must also submit a Special Needs Resolution, 10 Year Historical and Projected Assessed Valuations, Projected and Estimated Cost of Needs, and if an OSFC project, the OSFC Calculation Worksheet.

# Ohio Election Filing Deadlines

## for the May 5, 2015 election

Type of Ballot Issue	Filing Required	Deadline
<b>VOTED BOND ISSUE*</b> <i>R.C. 133.18</i>	<b>ODT &amp; ODE**</b> <i>Letter of Request, General Certificate, DTE Form 131</i>	Jan 5, 2015
	<b>County Auditor</b> <i>Resolution of Necessity</i>	Jan 23, 2015
	<b>ODT &amp; ODE</b> <i>Resolution of Necessity, County Auditor Certificate, Resolution to Proceed</i>	Jan 27, 2015
	<b>Board of Elections</b> <i>Resolution of Necessity, County Auditor Certificate, Resolution to Proceed</i>	Feb 4, 2015
<b>INCOME TAX LEVY</b> <i>R.C. 5748</i>	<b>State Tax Commissioner</b> <i>Resolution of Necessity</i>	Jan 23, 2015
	<b>Board of Elections</b> <i>Resolution of Necessity, Tax Commissioner Certificate, Resolution to Proceed</i>	Feb 4, 2015
<b>EMERGENCY LEVY</b> <i>R.C. 5705.194</i>	<b>County Auditor</b> <i>Resolution of Necessity</i>	Jan 30, 2015
	<b>Board of Elections</b> <i>Resolution of Necessity, County Auditor Certificate, Resolution to Proceed</i>	Feb 4, 2015
<b>PROPERTY TAX LEVY</b> <i>R.C. 5705.21</i>	<b>County Auditor</b> <i>Resolution of Necessity</i>	Jan 23, 2015
	<b>Board of Elections</b> <i>Resolution of Necessity, County Auditor Certificate, Resolution to Proceed</i>	Feb 4, 2015

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# Ohio Election Filing Deadlines

## for the August 4, 2015 election

Type of Ballot Issue	Filing Required	Deadline
VOTED BOND ISSUE* <i>R.C. 133.18</i>	ODT & ODE** <i>Letter of Request, General Certificate, DTE Form 131</i>	Apr 6, 2015
	County Auditor <i>Resolution of Necessity</i>	Apr 24, 2015
	ODT & ODE <i>Resolution of Necessity, County Auditor Certificate, Resolution to Proceed</i>	Apr 28, 2015
INCOME TAX LEVY <i>R.C. 5748</i>	Board of Elections <i>Resolution of Necessity, County Auditor Certificate, Resolution to Proceed</i>	May 6, 2015
	State Tax Commissioner <i>Resolution of Necessity</i>	Apr 24, 2015
EMERGENCY LEVY <i>R.C. 5705.194</i>	Board of Elections <i>Resolution of Necessity, Tax Commissioner Certificate, Resolution to Proceed</i>	May 6, 2015
	County Auditor <i>Resolution of Necessity</i>	May 1, 2015
PROPERTY TAX LEVY <i>R.C. 5705.21</i>	Board of Elections <i>Resolution of Necessity, County Auditor Certificate, Resolution to Proceed</i>	May 6, 2015
	County Auditor <i>Resolution of Necessity</i>	Apr 24, 2015
	Board of Elections <i>Resolution of Necessity, County Auditor Certificate, Resolution to Proceed</i>	May 6, 2015

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# Ohio Election Filing Deadlines

## for the November 3, 2015 election

Type of Ballot Issue	Filing Required	Deadline
<b>VOTED BOND ISSUE*</b> <i>R.C. 133.18</i>	<b>ODT &amp; ODE**</b> <i>Letter of Request, General Certificate, DTE Form 131</i>	Jul 6, 2015
	<b>County Auditor</b> <i>Resolution of Necessity</i>	Jul 24, 2015
	<b>ODT &amp; ODE</b> <i>Resolution of Necessity, County Auditor Certificate, Resolution to Proceed</i>	Jul 28, 2015
	<b>Board of Elections</b> <i>Resolution of Necessity, County Auditor Certificate, Resolution to Proceed</i>	Aug 5, 2015
<b>INCOME TAX LEVY</b> <i>R.C. 5748</i>	<b>State Tax Commissioner</b> <i>Resolution of Necessity</i>	Jul 24, 2015
	<b>Board of Elections</b> <i>Resolution of Necessity, Tax Commissioner Certificate, Resolution to Proceed</i>	Aug 5, 2015
<b>EMERGENCY LEVY</b> <i>R.C. 5705.194</i>	<b>County Auditor</b> <i>Resolution of Necessity</i>	Jul 31, 2015
	<b>Board of Elections</b> <i>Resolution of Necessity, County Auditor Certificate, Resolution to Proceed</i>	Aug 5, 2015
<b>PROPERTY TAX LEVY</b> <i>R.C. 5705.21</i>	<b>County Auditor</b> <i>Resolution of Necessity</i>	Jul 24, 2015
	<b>Board of Elections</b> <i>Resolution of Necessity, County Auditor Certificate, Resolution to Proceed</i>	Aug 5, 2015

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