ELECTION FILING DEADLINES
2017
Prepared By

Bricker & Eckler
ATTORNEYS AT LAW

	Election Date			
Type of Ballot Issue	**May 2, 2017**	**August 8, 2017**	**November 7, 2017**	***Action Required***
		Filing Deadlines		
1. R.C. 5705.21 Levy	*	*	*	File resolution of necessity with county auditor
(Operating or Permanent Improvement)	February 1, 2017	May 10, 2017	August 9, 2017	File election proceedings with board of elections
2. R.C. 5705.194 Emergency Levy	*	*	*	File resolution of necessity with county auditor
	February 1, 2017	May 10, 2017	August 9, 2017	File election proceedings with board of elections
3. R.C. 5748 Income Tax	January 20, 2017	April 28, 2017	July 28, 2017	File resolution of necessity with state tax commissioner**
(Stand-alone or combined with Property Tax)	February 1, 2017	May 10, 2017	August 9, 2017	File election proceedings with board of elections
4. R.C 133.18 Voted Bond Issue	*	*	*	File resolution of necessity with county auditor
	February 1, 2017	May 10, 2017	August 9, 2017	File election proceedings with board of elections***
	December 30, 2016	April 10, 2017	July 10, 2017	File State Consent application****
5. R.C. 5748.08 Voted Bond Issue	January 17, 2017	April 25, 2017	July 25, 2017	File resolution of necessity with state tax commissioner*****
combined with an Income Tax	February 1, 2017	May 10, 2017	August 9, 2017	File election proceedings with board of elections

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* The Resolution of Necessity must be filed with the County Auditor with enough time for calculation of: (1) the estimated revenue from the levy in the first year; or (2) the millage necessary to raise a certain amount of revenue; and make such calculation available not later than 90 days prior to the election date.

** Resolution of Necessity must also be filed with County Auditor by this date if combined with Property Tax.

*** If a bond issue will cause the School District's total net indebtedness to exceed 4% of its tax valuation, the election proceedings must be filed with the State Department of Education and Department of Taxation at least **98 days before the election date** to ensure that the Superintendent of Public Instruction and State Tax Commissioner certify their consent 90 days before the election date.

**** Required if a bond issue will cause the School District's total net indebtedness to exceed 4% of its tax valuation. In addition, the State Department of Education has advised that if the School District is required to obtain designation as a "Special Needs" district (net indebtedness in excess of 12% of its tax valuation), the School District must file the application for Special Needs designation prior to, or concurrently with, the filing of the State Consent application.

***** The Resolution of Necessity for a combined bond issue with income tax must be filed with the Tax Commissioner and County Auditor 105 days prior to the election date.

ELECTION FILING DEADLINES
2018
Prepared By

Bricker & Eckler
ATTORNEYS AT LAW

	Election Date			
	May 8, 2018	**August 7, 2018**	**November 6, 2018**	
Type of Ballot Issue		*Filing Deadlines*		*Action Required*
1. R.C. 5705.21 Levy	*	*	*	File resolution of necessity with county auditor
(Operating or Permanent Improvement)	February 7, 2018	May 9, 2018	August 8, 2018	File election proceedings with board of elections
2. R.C. 5705.194 Emergency Levy	*	*	*	File resolution of necessity with county auditor
	February 7, 2018	May 9, 2018	August 8, 2018	File election proceedings with board of elections
3. R.C. 5748 Income Tax	January 26, 2018	April 27, 2018	July 27, 2018	File resolution of necessity with state tax commissioner**
(Stand-alone or combined with Property Tax)	February 7, 2018	May 9, 2018	August 8, 2018	File election proceedings with board of elections
4. R.C 133.18 Voted Bond Issue	*	*	*	File resolution of necessity with county auditor
	February 7, 2018	May 9, 2018	August 8, 2018	File election proceedings with board of elections***
	January 8, 2018	April 9, 2018	July 9, 2018	File State Consent application****
5. R.C. 5748.08 Voted Bond Issue	January 23, 2018	April 24, 2018	July 24, 2018	File resolution of necessity with state tax commissioner*****
combined with an Income Tax	February 7, 2018	May 9, 2018	August 8, 2018	File election proceedings with board of elections

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** Resolution of Necessity must also be filed with County Auditor by this date if combined with Property Tax.

*** If a bond issue will cause the School District's total net indebtedness to exceed 4% of its tax valuation, the election proceedings must be filed with the State Department of Education and Department of Taxation at least **98 days before the election date** to ensure that the Superintendent of Public Instruction and State Tax Commissioner certify their consent 90 days before the election date.

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***** The Resolution of Necessity for a combined bond issue with income tax must be filed with the Tax Commissioner and County Auditor 105 days prior to the election date.

ELECTION FILING DEADLINES
2019
Prepared By

Bricker & Eckler
ATTORNEYS AT LAW

	Election Date			
	May 7, 2019	**August 6, 2019**	**November 5, 2019**	
Type of Ballot Issue	*Filing Deadlines*			*Action Required*
1. R.C. 5705.21 Levy	*	*	*	File resolution of necessity with county auditor
(Operating or Permanent Improvement)	February 6, 2019	May 8, 2019	August 7, 2019	File election proceedings with board of elections
2. R.C. 5705.194 Emergency Levy	*	*	*	File resolution of necessity with county auditor
	February 6, 2019	May 8, 2019	August 7, 2019	File election proceedings with board of elections
3. R.C. 5748 Income Tax	January 25, 2019	April 26, 2019	July 26, 2019	File resolution of necessity with state tax commissioner**
(Stand-alone or combined with Property Tax)	February 6, 2019	May 8, 2019	August 7, 2019	File election proceedings with board of elections
4. R.C 133.18 Voted Bond Issue	*	*	*	File resolution of necessity with county auditor
	February 6, 2019	May 8, 2019	August 7, 2019	File election proceedings with board of elections***
	January 7, 2019	April 8, 2019	July 8, 2019	File State Consent application****
5. R.C. 5748.08 Voted Bond Issue	January 22, 2019	April 23, 2019	July 23, 2019	File resolution of necessity with state tax commissioner*****
combined with an Income Tax	February 6, 2019	May 8, 2019	August 7, 2019	File election proceedings with board of elections

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** Resolution of Necessity must also be filed with County Auditor by this date if combined with Property Tax.

*** If a bond issue will cause the School District's total net indebtedness to exceed 4% of its tax valuation, the election proceedings must be filed with the State Department of Education and Department of Taxation at least **98 days before the election date** to ensure that the Superintendent of Public Instruction and State Tax Commissioner certify their consent 90 days before the election date.

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***** The Resolution of Necessity for a combined bond issue with income tax must be filed with the Tax Commissioner and County Auditor 105 days prior to the election date.

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ELECTION FILING DEADLINES
2020
Prepared By

Bricker & Eckler
ATTORNEYS AT LAW

Type of Ballot Issue	*Election Date* March 10, 2020	August 4, 2020	November 10, 2020	Action Required
	Filing Deadlines			
1. R.C. 5705.21 Levy	*	*	*	File resolution of necessity with county auditor
(Operating or Permanent Improvement)	December 11, 2019	May 6, 2020	August 12, 2020	File election proceedings with board of elections
2. R.C. 5705.194 Emergency Levy	*	*	*	File resolution of necessity with county auditor
	December 11, 2019	May 6, 2020	August 12, 2020	File election proceedings with board of elections
3. R.C. 5748 Income Tax	November 29, 2019	April 24, 2020	July 31, 2020	File resolution of necessity with state tax commissioner**
(Stand-alone or combined with Property Tax)	December 11, 2019	May 6, 2020	August 12, 2020	File election proceedings with board of elections
4. R.C 133.18 Voted Bond Issue	*	*	*	File resolution of necessity with county auditor
	December 11, 2019	May 6, 2020	August 12, 2020	File election proceedings with board of elections***
	November 11, 2019	April 6, 2020	July 13, 2020	File State Consent application****
5. R.C. 5748.08 Voted Bond Issue	November 25, 2019	April 21, 2020	July 28, 2020	File resolution of necessity with state tax commissioner*****
combined with an Income Tax	December 11, 2019	May 6, 2020	August 12, 2020	File election proceedings with board of elections

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** Resolution of Necessity must also be filed with County Auditor by this date if combined with Property Tax.

*** If a bond issue will cause the School District's total net indebtedness to exceed 4% of its tax valuation, the election proceedings must be filed with the State Department of Education and Department of Taxation at least **98 days before the election date** to ensure that the Superintendent of Public Instruction and State Tax Commissioner certify their consent 90 days before the election date.

**** Required if a bond issue will cause the School District's total net indebtedness to exceed 4% of its tax valuation. In addition, the State Department of Education has advised that if the School District is required to obtain designation as a "Special Needs" district (net indebtedness in excess of 12% of its tax valuation), the School District must file the application for Special Needs designation prior to, or concurrently with, the filing of the State Consent application.

***** The Resolution of Necessity for a combined bond issue with income tax must be filed with the Tax Commissioner and County Auditor 105 days prior to the election date.