



Timeline—2018 Annual Budget Vote & School Board Election

- February 15** Commissioner of Taxation and Finance shall calculate the tax base growth factor for school districts and notify those with a positive quantity change factor so they can include such information in their calculation of the tax levy limit for the coming school year.
- March 1** School districts must submit any information necessary for the calculation of the tax levy limit to the State Comptroller, and the Commissioners of Education and Taxation and Finance.
- March 27**
- March 31 --** Districts must publish first of four legal notices of budget vote and board election, (i.e. 4 times during the 7 weeks (49 days) preceding the date of the election, the first notice being published not later than 45 days before the election). (The 45th day before the election falls on Saturday, March 31st. If newspaper(s) of general circulation will publish the first legal notice on Sat. March 31st this complies with the deadline. However, better practice probably would be to publish on or before Friday March 30, 2018, but not before Tues. March 27th -- the 49th day before the election). Publication on Monday, April 2, 2018 probably also is permissible pursuant to Gen. Constr. Law §25-a¹).
- April 16 --**
1. School board candidate nominating petitions due in the office of the district clerk by 5:00 p.m. 30 days before election. (except in small cities) (30th day before election falls on Sunday, April 15th; therefore Gen. Constr. Law controls and petitions are due on Monday, April 16th).
 2. Voter submitted petitions (for propositions other than those required to be included in the notice of annual meeting) must be submitted 30 days before the vote. (30th day before election falls on Sunday, April 15th; therefore Gen. Constr. Law controls and petitions are due on Monday, April 16th).
- April 23 --** Districts must transmit "Property Tax Report Card" to SED by the end of the **next business day following its approval by the school board**, but not later than the 24th day before budget vote. (The 24th day before the Budget Vote falls on Saturday, April 21st. Therefore, best practice would be to transmit the real property tax report card to SED by Friday, April 20, 2018. However, if a particular school board does not meet until April 20, 2018 to approve the property tax report card, then pursuant to the General Construction Law, the report card could be transmitted on Monday, April 23, 2018).

¹ Pursuant to New York State General Construction Law section 25-a(1), when a legal deadline falls "on a Saturday, Sunday or a public holiday, such act may be done on the next succeeding business day and if the period ends at a specified hour, such act may be done at or before the same hour of such next succeeding business day."

- April 25--** School board candidate nominating petitions due in small city school districts in office of district clerk by 5:00 p.m. (20 days before election).
- April 24-**
- May 1 --** Districts must complete budget 7 days before public hearing².
- May 1 --** Last possible day for voter registration by school district board of registration in small city school districts (2 weeks before vote).
- May 1-8 --** Board must hold public hearing on the budget (7-14 days before vote).
- May 1-15 --** Copies of the budget must be available to the residents upon request (during the 14 days before the vote and on day of vote).
- May 1-10 --** Last possible day for voter registration by school district boards of registration (14-5 days before vote) (except in small city school districts -- see above).
- May 9 --** Deadline for mailing "Budget Notice" (6 days before vote).
- May 15 --** Annual Budget Vote and School Board Election.

² By necessity the board of education must approve the budget prior to adopting the property tax report card. However, the board retains the ability to make adjustments to budgetary expenditures as long as it does not change the overall budget amount.



Timeline—2018 Budget Re-Vote

May 28-

June 5 -- Budget must be completed at least seven days prior to the budget hearing at which it is to be presented.

June 5 -- Deadline for publication of the first of two required legal notices prior to budget re-vote.

June 12 -- Publication of second and final legal notice prior to budget re-vote.

June 5-12 -- Public hearing to present budget 7-14 days prior to the re-vote.

June 5-19 -- Copies of the budget, together with attachments required by law, must be made available, upon request, to district residents during the fourteen days immediately preceding the re-vote (as well as at the public hearing on the re-vote, and on the day of the re-vote). Moreover, if changes have been made to the budget that was defeated by the voters on the first vote, copies of the budget disseminated prior to a re-vote must incorporate such changes.

June 12-18*-- Last possible day for voter registration by a school district's board of registration (7-2 days before re-vote)

June 13 -- Deadline for mailing "Budget Notice" (6 days before re-vote).

June 19 -- UNIFORM BUDGET RE-VOTE DATE

No district is compelled to hold a budget re-vote, but if it does, it must be held on the third Tuesday in June, unless the Commissioner of Education, at the request of the school district, certifies no later than March 1st that such vote would conflict with religious observances, in which case the revote must be held (if at all) on the second Tuesday in June.

*The law provides that the board of registration shall meet not more than seven days or less than two days preceding the election. Because the election is conducted on a Tuesday the last possible day for registration falls on a Sunday. School boards should consult with their school attorney as to whether the period of registration should be extended to the Monday immediately preceding the Tuesday vote pursuant to General Construction Law section 25-a.