



Timeline—2019 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.
- April 2**
- April 6 --** 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, April 6th. If newspaper(s) of general circulation will publish the first legal notice on Sat. April 6th this complies with the deadline. However, better practice probably would be to publish on or before Friday April 5, 2019, but not before Tues. April 2nd -- the 49th day before the election). Publication on Monday, April 8, 2019 probably also is permissible pursuant to Gen. Constr. Law §25-a¹).
- April 22 --**
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 21st; therefore Gen. Constr. Law controls and petitions are due on Monday, April 22nd).
 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 21st; therefore Gen. Constr. Law controls and petitions are due on Monday, April 22nd).
- April 29 --** 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 27th. Therefore, best practice would be to transmit the real property tax report card to SED by Friday, April 26, 2019. However, if a particular school board does not meet until April 26, 2019 to approve the property tax report card, then pursuant to the General Construction Law, the report card could be transmitted on Monday, April 29, 2019).

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.”

- May 1**-- 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 30-**
- May 7** -- Districts must complete budget 7 days before public hearing².
- May 7** -- Last possible day for voter registration by school district board of registration in small city school districts (2 weeks before vote).
- May 7-14** -- Board must hold public hearing on the budget (7-14 days before vote).
- May 7-21** -- 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 7-16** -- 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 15** -- Deadline for mailing "Budget Notice" (6 days before vote).
- May 21** -- 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.