

Timeline

2012 Annual Budget Vote & School Board Election



49 DAYS BEFORE VOTE

FEBRUARY 15 Deadline for the State commissioner of taxation and finance to inform school districts whose tax base is growing of the appropriate factor to use in calculating their tax levy limit for the coming school year.

MARCH 1 School districts must submit information necessary for the calculation of the tax levy limit to the state comptroller, commissioner of education and commissioner of taxation and finance.

MARCH 27-31¹ Districts must publish first of four legal notices of budget vote and board election that are required to appear in a newspaper of general circulation during the seven weeks preceding the date of the election.

30 DAYS BEFORE

APRIL 16² In all school districts except small city school districts, school board candidate nominating petitions are due in the office of the district clerk by 5 p.m.

24 DAYS BEFORE

APRIL 23³ Last possible day for districts to transmit their property tax report card to the State Education Department. The law requires districts to do this by the end of the next business day following its approval by the school board, but no later than the 24th day before the budget vote.

20 DAYS BEFORE

APRIL 25 In small city school districts, school board candidate nominating petitions due in office of district clerk by 5 p.m.

APRIL 24 - MAY 1 Districts must complete budget seven days before public hearing.

MAY

MAY 1 - 8: Board must hold public hearing on the budget.	MAY 1 - 10: In all districts other than small city school districts, last possible day for voter registration by school district boards of registration.	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 In small city school districts, May 1 is the last possible day for voter registration by school district board of registration.
--	--	---	---

6 DAYS BEFORE

MAY 9 Deadline for mailing budget notice.

MAY 15 Annual Budget Vote and School Board Election

¹ The Education Law requires the first notice of the budget vote and election to be published no later than 45 days before the election, which will fall on Saturday, March 31, 2012. Publication on Monday, April 2, 2012 is also permissible pursuant to New York State General Construction Law section 25-a(1), which states that 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.” However, better practice probably would be to publish on or before Friday, March 30, 2012, but not before Tuesday, March 27 – the 49th day before the election.

² Under the Education Law, petitions are due 30 days before the election, or April 15. But because in 2012 April 15 is a Sunday, the General Construction Law controls and petitions should be considered due on at 5 p.m. on Monday, April 16.

³ The 24th day before the budget vote in 2012 falls on Saturday, April 21. Therefore a school board could approve its property tax report card as late as Friday, April 20. Pursuant to the General Construction Law, a report card approved on Friday, April 20 could be transmitted to SED on Monday, April 23.

Graphic by Barbara Bennett • Research by Kimberly Fanniff

New budget notifications required

By Kimberly A. Fanniff
ASSOCIATE COUNSEL

New requirements associated with the state’s property tax cap law have added steps to the process school districts use to develop their annual budgets.

By March 1, each school district must calculate the maximum allowable increase in the district’s tax levy for the upcoming fiscal year and submit the figure to three state agencies (see timeline, left).

In addition, more information must be included in the property tax report card and the budget notice which must be mailed to the voters. District officials must now include the district’s tax levy limit and the estimated school tax levy, with both figures excluding:

- Capital expenditures.
- Increases in employer contribution rates to state retirement systems that are greater than 2 percentage points.
- Expenditures resulting from court orders or judgments against the school district arising out of tort actions that exceed 5 percent of the total tax levied in the prior year.

The State Education Department (SED) plans to update its sample budget notice form and will post it on www.nysed.gov.

School districts must send a copy of the property tax report card to SED by the *end of the next business day* following its approval by the school board. The last day that districts may submit will be Monday, April 23.

To learn more about the property tax cap and its implications for the school budget preparation process, plan to attend NYSSBA’s Winter Law Conference, “Solving the School Budget Puzzle” (see notice, page 12).

Some statutory deadlines shift

Oftentimes a number of budgetary deadlines set in the Education Law for school districts fall on weekends and will be extended until the following Monday.

Pursuant to the 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.”

Although the law says “may,” courts have viewed the General Construction Law as requiring governmental deadlines to shift in applicable situations.

For instance, the law says school board candidate nominating petitions are due 30 days before the election, or April 15, but in 2012 that’s a Sunday. Therefore, districts must accept nominating petitions until 5 p.m. on Monday, April 16.