

Election Dates and Deadlines for 2016.

Set forth below are the deadlines for the submission of most ballot issues, including property tax levies, school district income taxes and bond issues, for the **three** election dates in 2016: March 15, August 2 and November 8. For many proceedings for such elections, excluding, for example, those for emergency tax levies, school district income taxes and certain bond issues discussed below, the only specific deadline will be a requirement that all the proper materials be completed and filed with the Board of Elections at least 90 days before the date of the election.

Emergency Levies.

In the case of emergency tax levies, as a practical matter, the first resolution must be adopted sufficiently in advance (we recommend at least 95 days prior to the election) to permit (i) delivery of the first resolution to the County Auditor (or County Fiscal Officer, as appropriate; this report uses the generic term "County Auditor") and obtaining the County Auditor's millage certification, (ii) adoption of the second resolution and (iii) the requisite filing to be made with the Board of Elections, all no later than the 90th day prior to the election.

School District Income Taxes.

In the case of school district income taxes, the first resolution must be adopted and filed with the State Tax Commissioner no later than the 100th day prior to the election. The remaining proceedings must be taken and filings made with the Board of Elections no later than the 90th day prior to the election.

Certain Bond Issues.

In the case of school districts intending to submit a bond issue requiring the consents of the State Superintendent of Public Instruction and the State Tax Commissioner because, after the issuance of those bonds, the school district's net indebtedness would exceed 4% of its tax valuation (unless certain exceptions apply), the following must be filed with the Department of Education and the Department of Taxation no later than the 120th day prior to the election: (i) a letter requesting the 4% consents, (ii) a statement of net bonded indebtedness on DTE Form 131 (if the board of education has not yet adopted its resolution of necessity for the bond issue as of that date, a draft DTE Form 131 may be submitted) and (iii) a "general certificate" setting forth certain specified information about the school district.

Additional materials necessary to apply for 4% consents must be filed with both Departments no later than the 98th day before the election. The resolution of necessity, County Auditor's millage certifications and resolution to proceed must be filed with the Board of Elections no later than the 90th day prior to the election.

Further filings may be required if, after the issuance of the bonds, the school district's net indebtedness would exceed 9% of its tax valuation (again, unless certain exceptions apply).

Primary Election – March 15, 2016

120th day prior to election is November 16, 2015 (Monday)

100th day prior to election is December 6, 2015 (Sunday)

98th day prior to election is December 8, 2015 (Tuesday)

95th day prior to election is December 11, 2015 (Friday)

90th day prior to election is December 16, 2015 (Wednesday)

Special Election – August 2, 2016

120th day prior to election is April 4, 2016 (Monday)

100th day prior to election is April 24, 2016 (Sunday)

98th day prior to election is April 26, 2016 (Tuesday)

95th day prior to election is April 29, 2016 (Friday)

90th day prior to election is May 4, 2016 (Wednesday)

General Election – November 8, 2016

120th day prior to election is July 11, 2016 (Monday)

100th day prior to election is July 31, 2016 (Sunday)

98th day prior to election is August 2, 2016 (Tuesday)

95th day prior to election is August 5, 2016 (Friday)

90th day prior to election is August 10, 2016 (Wednesday)

The purpose of this report is to provide general information. Certain levies, such as the conversion levy, have additional deadlines not discussed in this brief report. Also, please note that certain County Auditors may have additional requirements as to timing and documentation that applicable school districts need to be aware of. Please call us prior to undertaking any election proceedings so that we can assist in making certain that all of the proper steps are taken and deadlines are met.

The contents of this update are not intended to serve as legal advice related to individual situations or as legal opinions concerning such situations nor should they be considered a substitute for taking legal advice.

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