

Ohio Revised Code dates and deadlines

As of April 12, 2023.

*In some instances, the statutory deadline falls on a day when a governmental office, such as the board of elections, is closed. In those instances, the deadlines are extended pursuant to Ohio Revised Code Section (RC) 1.14, to the next succeeding day when the appropriate office is open for regular business hours. The dates reflect the extended deadlines, which are noted on materials published by the relevant office. Note: Please consult with your district's legal counsel to guarantee accuracy and compliance with all deadlines and filing dates.

**These dates likewise fall on days when the relevant government office may be closed, and RC 1.14 may apply and extend the deadline. However, OSBA recommends taking the relevant action in advance of the statutory deadlines to avoid any potential questions, challenges or compliance issues, so we have not reflected any extended deadlines in these instances. Please consult with your district's legal counsel to guarantee accuracy and compliance.

April 2023

30* Last day to submit certification for income tax levy to Ohio Department of Taxation for August election (August election available only if district is under a fiscal emergency)— RC 5748.02(A) (100 days prior to the election).

May 2023

2 Special Election Day; Primary Election Day — RC 3501.01 (first Tuesday after first Monday).

5 Last day to submit emergency or current operating expenses levy to county auditor for August election (August election available only if district is under a fiscal emergency) — RC 5705.194, 5705.195, 5705.213 (95 days prior to the election).

10 Last day for school district to file resolution of necessity, resolution to proceed and auditor's certification for bond levy with board of elections for August election — RC 133.18(D); last day for county auditor to certify school district bond levy terms for August election — RC 133.18(C); last day to submit continuing replacement, permanent improvement or operating levy for August election to board of elections — RC 5705.192, 5705.21, 5705.25; last day to certify resolution for school district income tax levy for August election to board of elections — RC 5748.02(C); last day to submit emergency levy for August election to board of elections — RC 5705.195; last day to submit phased-in levy or current operating expenses levy for August election to board of elections (August election available only if district is under a fiscal emergency) — RC 5705.251(A) (90 days prior to the election).

15 Last day for certain board members and all administrators to file 2022 financial disclosure forms with the Ohio Ethics Commission — RC 102.02(A)(4)(a).

31 Last day for the board of education to submit update of its five-year projection of operational revenues and expenditures for the current fiscal year and the ensuing four fiscal years to the Ohio Department of Education – RC 5705.391; Ohio Administrative Code (OAC) 3301-92-04.

June 2023

1 Last day to take action to nonrenew contracts of administrators other than superintendent and treasurer — RC 3319.02(C); last day to take action on and give written notice of intent not to reemploy teachers — RC 3319.11(D); last day to take action on and give written notice of intent not to reemploy nonteaching employees (Note: This requirement does not apply to municipal school district employees as defined in RC 3311.71) — RC 4141.29(I)(1)(f).

30 2022-23 school year ends — RC 3313.62; end of third ADM reporting period — RC 3317.03(A).

July 2023

1** 2023-24 school year begins — RC 3313.62; last day for board to notify teaching and nonteaching employees of succeeding year salaries — RC 3319.12, 3319.082; treasurer must certify available revenue in funds to county auditor — RC 5705.36(A)(1); deadline for superintendent to notify the Ohio Department of Education about the implementation or cessation of a blended learning or online learning model in the district — RC 3302.41, 3302.42.

10* Last day for voter registration for August election — RC 3503.01, 3503.19(A) (30 days prior to election); last day for termination of teaching contract by a teacher without consent of the board of education — RC 3319.15.

15 Last day to adopt school library district tax budget on behalf of a library district — RC 5705.28(B)(1).

31** Last day to submit certification for November income tax levy to Ohio Department of Taxation — RC 5748.02(A) (100 days prior to election); last day for board of education to adopt a plan to require students to access and complete online classroom lessons (“blizzard bags”) in order to make up hours for which it is necessary to close schools — RC 3313.482(A)(1); semiannual campaign finance reports must be filed by certain candidates (by 4 p.m.) detailing contributions and expenditures made through June 30, 2023 — RC 3517.10(A)(4).

August 2023

1 Last day to file statistical report with Ohio Department of Education — RC 3319.33.

4 Last day to submit emergency, current operating expenses or conversion levy to county auditor for November general election — RC 5705.194, 5705.195, 5705.213, 5705.219(C) (95 days prior to election).

8 Special Election Day (August election available only if district is under a fiscal emergency) — RC 3501.01 (first Tuesday after the first Monday).

9 Last day to file (by 4 p.m.) a nominating petition as a board of education candidate for the November general election — RC 3513.254; 3513.255; last day for school district to file resolution of necessity, resolution to proceed and auditor’s certification for bond levy with board of elections for November election — RC 133.18(D); last day for county auditor to certify school district bond levy terms for November election — RC 133.18(C); last day to submit continuing

replacement, permanent improvement or operating levy for November election to board of elections — RC 5705.192, 5705.21, 5705.25; last day to certify resolution for school district income tax levy or renewal of conversion levy for November election to board of elections — RC 5748.02(C), 5705.219(G); last day to submit emergency levy for November election to board of elections — RC 5705.195; last day to submit phased-in levy or current operating expenses levy for November election to board of elections — RC 5705.251(A) (90 days prior to election).

28* Last day to file (by 4 p.m.) as a write-in candidate for November general election — RC 3513.041 (72 days prior to the election).

September 2023

30** Last day to file business advisory council plan with the Ohio Department of Education — RC 3313.821.

October 2023

1 Last day for board to adopt annual appropriation measure — RC 5705.38(B).

10* Last day for voter registration for November election — RC 3503.01, 3503.19(A) (30 days prior to election).

15** Last day for certification of licensed employees to State Board of Education — RC 3317.061; last day to provide immunization status reports to the Ohio Department of Health — RC 3313.67(D).

26 Pre-general election campaign finance reports must be filed by certain candidates appearing on the ballot (by 4 p.m.) detailing contributions and expenditures made from the last day reflected in the previous report to the close of business on Oct. 18, 2023 (12 days before election) — RC 3517.10(A)(1).

31 End of first ADM reporting period — RC 3317.03(A).

November 2023

1 Last day for classroom teachers to develop online classroom lessons (“blizzard bags”) in order to make up hours for which it is necessary to close schools — RC 3313.482(A)(3)(a).

7 General Election Day; Special Election Day — RC 3501.01 (first Tuesday after the first Monday).

30 Deadline to file consolidated school mandate report — RC 3301.68; last day for the board of education to submit its five-year projection of operational revenues and expenditures for the current fiscal year and the ensuing four fiscal years to the Ohio Department of Education — RC 5705.391.

December 2023

10** Last day to submit certification for income tax levy to Ohio Department of Taxation for March election — RC 5748.02(A) (100 days prior to election).

15 Last day to submit emergency or current operating expenses levy to county auditor for March election — RC 5705.194, 5705.195, 5705.213, 5705.219(C) (95 days prior to the election); post-general election campaign finance reports must be filed by certain candidates appearing on the ballot (by 4 p.m.) detailing contributions and expenditures made from the last day reflected in the previous request to the close of business on Dec. 8, 2023 (38 days after the election) — RC 3517.10(A)(2).

20 Last day for school district to file resolution of necessity, resolution to proceed and auditor's certification for bond levy with board of elections for March election — RC 133.18(D); last day for county auditor to certify school district bond levy terms for March election — RC 133.18(C); last day to submit continuing replacement, permanent improvement or operating levy for March election to board of elections — RC 5705.192, 5705.21, 5705.25; last day to certify resolution for school district income tax levy or renewal of conversion levy for March election to board of elections — RC 5748.02(C), 5705.219(G); last day to submit emergency levy for March election to board of elections — RC 5705.195; last day to submit phased-in levy or current operating expenses levy for March election to board of elections — RC 5705.251(A) (90 days prior to primary election in presidential election year).

31 Last day for treasurer to canvass the board to establish a date for the organizational meeting — RC 3313.14.

2024

January 2024

15 Deadline for boards of education of city, exempted village and local school districts to hold organizational meeting — RC 3313.14; last day for boards of education of city, exempted village, vocational and local school districts to adopt tax budgets for the coming school fiscal year — RC 5705.28(A)(1).

20** Last day for boards of education to submit fiscal tax-year budget to county auditor — RC 5705.30.

31 Deadline for joint vocational school districts and educational service center (ESC) governing boards to hold organizational meeting — RC 3313.14; deadline for secondary schools to provide information about College Credit Plus to all students enrolled in grades six through 11 — RC 3365.04(A); annual campaign finance reports must be filed by certain candidates (by 4 p.m.) detailing contributions and expenditures from the last day reflected in the previous report through Dec. 31, 2022 — RC 3517.10(A)(3).

February 2024

19** Last day for voter registration for March election — RC 3503.01, 3503.19(A) (30 days prior to primary election in presidential election year).

March 2024

1 Last day to take action and deliver written notice of nonrenewal of superintendent's contract — RC 3319.01; last day to take action on and deliver written notice of nonrenewal of treasurer's contract — RC 3313.22; last day to publish joint statement describing how district's business advisory council has fulfilled its responsibilities — RC 3313.821(D).

19 Special Election Day; Primary Election Day — RC 3501.01 (third Tuesday after the first Monday in March in presidential election year).

31 End of second ADM reporting period — RC 3317.03(A).

April 2024

29** Last day to submit certification for income tax levy to Ohio Department of Taxation for August election (August election available only if district is under a fiscal emergency) — RC 5748.02(A) (100 days prior to the election).

May 2024

3 Last day to submit emergency or current operating expenses levy to county auditor for August election (August election available only if district is under a fiscal emergency) — RC 5705.194, 5705.195, 5705.213 (95 days prior to the election).

8 Last day for school district to file resolution of necessity, resolution to proceed and auditor's certification for bond levy with board of elections for August election — RC 133.18(D); last day for county auditor to certify school district bond levy terms for August election — RC 133.18(C); last day to submit continuing replacement, permanent improvement or operating levy for August election to board of elections — RC 5705.192, 5705.21, 5705.25; last day to certify resolution for school district income tax levy for August election to board of elections — RC 5748.02(C); last day to submit emergency levy for August election to board of elections — RC 5705.195; last day to submit phased-in levy or current operating expenses levy for August election to board of elections (August election available only if district is under a fiscal emergency) — RC 5705.251(A) (90 days prior to the election).

15 Last day for certain board members and all administrators to file 2023 financial disclosure statements with the Ohio Ethics Commission — RC 102.02(A)(4)(a).

31 Last day for the board of education to submit update of its five-year projection of operational revenues and expenditures for the current fiscal year and the ensuing four fiscal years to the Ohio Department of Education — RC 5705.391; Ohio Administrative Code (OAC) 3301-92-04.

June 2024

1 Last day to take action to nonrenew contracts of administrators other than superintendent and treasurer — RC 3319.02(C); last day to take action on and give written notice of intent not to reemploy teachers — RC 3319.11(D); last day to take action on and give written notice of intent

not to reemploy nonteaching employees (Note: This requirement does not apply to municipal school district employees as defined in RC 3311.71) — RC 4141.29(I)(1)(f).

30 2023-24 school year ends — RC 3313.62; end of third ADM reporting period — RC 3317.03(A).

July 2024

1 2024-25 school year begins — RC 3313.62; last day for board to notify teaching and nonteaching employees of succeeding year salaries — RC 3319.12, 3319.082; treasurer must certify available revenue in funds to county auditor — RC 5705.36(A)(1); deadline for superintendent to notify the Ohio Department of Education about the implementation or cessation of a blended learning or online learning model in the district — RC 3302.41; 3302.42.

8* Last day for voter registration for August election — RC 3503.01, 3503.19 (30 days prior to the election).

10 Last day for termination of teaching contract by a teacher without consent of the board of education — RC 3319.15.

15 Last day to adopt school library district tax budget on behalf of a library district — RC 5705.28(B)(1).

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31 Last day for board of education to adopt a plan to require students to access and complete online classroom lessons (“blizzard bags”) in order to make up hours for which it is necessary to close schools — RC 3313.482(A)(1); semiannual campaign finance reports must be filed by certain candidates (by 4 p.m.) detailing contributions and expenditures made through June 30, 2024 — RC 3517.10(A)(4).