

***The calendar tracks several important statutory deadlines.**

The League strives to maintain comprehensive information, but statutes and administrative rules can change. If you are aware of changes to a listed deadline or additional deadlines, please let us know and we will update the calendar accordingly.

JANUARY

January 1: System Development Charges (SDC): Provide Annual Accounting for SDCs.

Cities must provide an annual accounting of SDCs, to be completed by January 1 of each year, showing the total amount of SDC revenue collected for each system and the projects that were funded in the previous fiscal year, including a list of the amount spent on each project funded, in whole or in part, with SDC revenues. State law, however does not provide for a specific agency where cities may file such reports.

(ORS 223.311.)

January 10: March Election: File Notice of Measures and Statement of Candidates with County Elections Filing Officer.

City elections filing officer must file no later than the 61st day before the date of the election. Here, January 10 is the deadline to file as it is 61 days before the March 12 election.

(ORS 254.095(1), (2).)

January 8: Budget: Appoint Budget Officer.

The city council must designate one person to serve as budget officer, unless otherwise provided by city charter.

Note: Depending upon a city's size and total budget, the budget process may begin sooner or later than noted. This budget deadline is therefore suggested, not statutory.

(ORS 294.331.)

January 29: Budget: Appoint Budget Committee.

The city council must establish a budget committee, with exceptions outlined in ORS 294.423. The committee shall consist of all members of the council and an equal number of city electors. The city electors shall be appointed by the council.

Note: Depending upon a city's size and total budget, the budget process may begin sooner or later than noted. This budget deadline is therefore suggested, not statutory.

(ORS 294.414.)

January 30: Audit: If Audit Uncovers Deficiencies, City Council Must Adopt Corrective Measures.

Upon receiving the accountant's annual audit, the council shall determine measures it considers necessary to correct any deficiencies disclosed in the report. The council shall adopt a

resolution setting forth the corrective measures and the period of time estimated to complete them.

Note: The accountant must furnish the audit to the city within six months after the close of the calendar or fiscal year under audit. In this example, the fiscal year ended on June 30, 2018.

Thus, the municipality should have the report no later than December 31, 2018.

(ORS 297.465(2); ORS 297.466(2).)

January 30: Audit: City to File Copy of Resolution Adopting Corrective Measures.

If the city council adopted a resolution setting forth measures to correct deficiencies disclosed in its annual audit, the city must file a copy of its resolution with the Secretary of State's office within 30 days after filing its audit with the Secretary of State.

Note: The accountant must furnish the audit to the city within six months after the close of the calendar or fiscal year under audit. In this example, the fiscal year ended on June 30, 2018.

Thus, the municipality should have the report no later than December 31, 2018.

(ORS 297.465(2); ORS 297.466(3).)

January 31: Urban Renewal Agency: Prepare and File Financial Statement with City Council.

The statement must include several statutory requirements, as outlined in ORS 457.460(1). In addition, notice that the urban renewal agency prepared the statement and filed it with the city shall be published once a week for not less than two successive weeks before March 1.

Note: The statement must be prepared by January 31, but it is not required to be filed with the city council by January 31. Instead, the statement must be filed with the council before the notice referred to above is published.

(ORS 457.460(2).)

January 31: Statewide Transit Tax: Returns and Payments Due

City employers are required to file a tax return, along with the payment of statewide transit tax withheld from employee wages to the Oregon Department of Revenue for the fourth fiscal quarter (October 1 to December 31) by January 31.

(ORS 320.550.)

***Reminder:** Public Employee Retirement System (PERS) Reports.

City must remit a regular report to PERS Board, no later than three business days after the end of the city's pay cycle.

(ORS 238.705; OAR 459-070-0100.)

FEBRUARY

February 14: Urban Renewal Agency: Publish First Notice of Filing Financial Statement.

Publish notice once a week for not less than two successive weeks before March 1 of each year

in which the financial statement is filed.
(ORS 457.460(2).)

February 15: Ethics: Report Officials Required to File Annual Statement of Economic Interest (SEI).

Cities affected by SEI filing requirements shall notify the Oregon Government Ethics Commission each year of individuals required to file an SEI.
(ORS 244.050; OAR 199-020-0005.)

February 21: Urban Renewal Agency: Publish Second Notice of Filing Financial Statement.

Publish notice once a week for not less than two successive weeks before March 1 of each year in which the financial statement is filed.
(ORS 457.460(2).)

February 28: Quarterly Certification for State Shared Revenue Marijuana Tax.

Cities must complete the Oregon Liquor Control Commission quarterly electronic certification survey in order to receive state marijuana tax distributions for the period ending December 31.
(ORS 475B.759.)

***Reminder:** Public Employee Retirement System (PERS) Reports.

City must remit a regular report to PERS Board, no later than three business days after the end of the city's pay cycle.
(ORS 238.705; OAR 459-070-0100.)

MARCH

March 1: Budget: Budget Officer to Prepare Proposed Budget.

Budget officer shall prepare or supervise the preparation of the budget document.

Note: Depending upon a city's size and total budget, the budget process may begin sooner or later than noted. This budget deadline is therefore suggested, not statutory.

(ORS 294.331.)

March 12: ELECTION DAY.

Note: Double majority rules apply for property tax measures.

(Oregon Constitution Art. XI, section 11(8).)

March 19: Budget: Publish First Notice of Budget Committee Meeting and Notice of Public Hearing Regarding City's Use of State Shared Revenues.

Budget officer must publish the first notice of the budget committee meeting no more than 30 days and not less than five days before meeting. Different requirements apply for other notification methods. It is recommended that the statutorily required public hearing regarding

possible uses of state shared revenues be noticed at this time as well. Cities must certify to the Oregon Department of Administrative Services that the state shared revenues hearing has occurred not later than July 31 of the fiscal year. Cities are advised to consult with their budget officer and city attorney on how to incorporate the shared revenues requirement into their budget process.

Note: Depending upon a city's size and total budget, the budget process may begin sooner or later than noted. This budget deadline is therefore suggested, not statutory.

(ORS 294.426 (budget); ORS 221.770 (shared revenues).)

March 21: May Election: File Statements of Offices, Candidates and Measures with County Elections Filing Officer.

Last day for elections officer to file a statement of the city offices to be filled, information concerning all candidates and measures to be voted on.

(ORS 254.095.)

March 31: Ethics: Submit SEI Exemption Applications to Oregon Government Ethics Commission.

Cities may submit SEI exemption applications for members of public bodies which meet so infrequently so as not to warrant public disclosure.

(ORS 244.290(2)(b); OAR 199-020-0008.)

***Reminder:** Deposit Construction Tax Revenues.

As soon as practicable after the end of each fiscal quarter, cities that impose a construction tax pursuant to ORS 320.192, shall deposit the construction tax revenues collected in the fiscal quarter just ended in the general fund of the city.

(ORS 320.195.)

***Reminder:** Public Employee Retirement System (PERS) Reports.

City must remit a regular report to PERS Board, no later than three business days after the end of the city's pay cycle.

(ORS 238.705; OAR 459-070-0100.)

APRIL

April 1: Budget: Publish Second Notice of Budget Committee Meeting and Notice of Public Hearing Regarding Shared Revenues.

Budget officer must publish the second notice of the budget committee meeting in the newspaper not more than 30 days and at least five days before the meeting. Alternatively, if the first notice was published in the newspaper within those timelines, the second notice may be posted on the city's website in a prominent manner and must be maintained on the website for

at least 10 days before the meeting. Again, it is recommended that the statutorily required public hearing regarding state shared revenues be noticed at this time as well.

Note: Depending upon a city's size and total budget, the budget process may begin sooner or later than noted. This budget deadline is therefore suggested, not statutory.

(ORS 294.426 (budget); ORS 221.770 (shared revenues).)

April 9: Budget: Committee Meeting.

The budget committee must hold one or more budget committee meetings for the purpose of receiving the budget message and the budget document, and providing members of the public the opportunity to ask questions and make comments on the budget document. If the budget committee holds more than one meeting, the budget message and the budget document must be received at the first meeting. As noted above, it is recommended that the statutorily required public hearing regarding state shared revenues be held at this time as well.

Note: Depending upon a city's size and total budget, the budget process may begin sooner or later than noted. This budget deadline is therefore suggested, not statutory.

(ORS 294.426(1), (2) (budget); ORS 221.770 (shared revenues).)

April 15: Ethics: File Statement of Economic Interests (SEI).

Candidates and incumbent, elected or appointed public officials listed under the statute who are candidates or officials as of April 15 must file with the Oregon Government Ethics Commission a verified SEI. SEIs postmarked on or before the due date will be accepted as filed on the due date.

(ORS 244.050; OAR 199-020-0020.)

April 16: Budget: Additional Committee Meeting (if needed).

If the budget committee did not provide members of the public with an opportunity to ask questions about and comment on the budget document at the first meeting, the budget committee must provide the public with the opportunity at a subsequent meeting. Additional notice requirements may apply.

Note: Depending upon a city's size and total budget, the budget process may begin sooner or later than noted. This budget deadline is therefore suggested, not statutory.

(ORS 294.426(3)(b).)

April 30: Statewide Transit Tax: Returns and Payments Due

City employers are required to file a tax return, along with payment of the statewide transit tax withheld from employee wages to the Oregon Department of Revenue for the first fiscal quarter (January 1 to March 31) by April 30.

(ORS 320.550.)

***Reminder: Public Employee Retirement System (PERS) Reports.**

City must remit a regular report to PERS Board, no later than three business days after the end of the city's pay cycle.

(ORS 238.705; OAR 459-070-0100.)

MAY

May 13: Budget: Hearing Notice.

Budget. With some exceptions, a city must give no less than five but not more than 30 days' notice of the budget hearing and a financial summary of the budget as approved by the budget committee.

State Shared Revenues. Cities must hold at least one public hearing, after adequate public notice, regarding state shared revenues. We recommend providing such notice in conjunction with the budget hearing notice. Cities are advised to consult with their budget officer and city attorney on how to incorporate this requirement into their budget process.

Note: Depending upon a city's size and total budget, the budget process may begin sooner or later than noted. This budget deadline is therefore suggested, not statutory.

(ORS 294.438 (budget); ORS 221.770 (shared revenues).)

May 20: Budget: Hearing.

Budget. Cities must hold at least one hearing on the budget document as approved by the budget committee. Additional hearings may be held.

State Shared Revenues. Cities must hold at least one hearing, after adequate public notice, regarding state shared revenues. We recommend holding this hearing during the budget hearing before city council. Cities are advised to consult with their budget officer and city attorney on how to incorporate this requirement into their budget process.

Note: Depending upon a city's size and total budget, the budget process may begin sooner or later than noted. This budget deadline is therefore suggested, not statutory.

(ORS 294.453 (budget); ORS 221.770 (shared revenues).)

May 21: ELECTION DAY.

May 24: Budget: File List of Public Improvements with Bureau of Labor and Industries (BOLI).

Submit to BOLI a list of every public improvement the city plans to fund in its budget period. The required WH-118 form, which lists all the information that cities must provide, can be obtained from BOLI (www.oregon.gov/boli/WHD/PWR/Pages/PWR_Forms_Directory.aspx).

Note: Depending upon a city's size and total budget, the budget process may begin sooner or later than noted. This budget deadline is therefore suggested, not statutory. However, the city must file this list no less than 30 days prior to adopting its budget.

(ORS 279C.305.)

May 31: Quarterly Certification for State Shared Revenue Marijuana Tax.

Cities must complete the Oregon Liquor Control Commission quarterly electronic certification survey in order to receive state marijuana tax distributions for the period ending March 31.

(ORS 475B.759.)

***Reminder:** Public Employee Retirement System (PERS) Reports.

City must remit a regular report to PERS Board, no later than three business days after the end of the city's pay cycle.

(ORS 238.705; OAR 459-070-0100.)

JUNE

June 24: Budget: Enact Resolutions or Ordinances to Adopt Budget, Make Appropriations, Impose and Categorize Taxes.

Budget. After the budget hearing, the city must prepare and enact resolutions or ordinances that adopt the budget, make appropriations, and, if property taxes are needed, levy and categorize each tax. Those resolutions or ordinances must be adopted before June 30.

State Shared Revenues. Cities may only receive state shared revenues by electing to receive them. We recommend enacting such a resolution during the meeting to adopt the budget. Cities must submit to the Department of Administrative Services documentation certifying compliance with state law and the city's intent to receive tax revenues.

Note: Although the budget process may begin sooner or later than noted, all budget resolutions or ordinances must be adopted by June 30.

(ORS 294.456 (budget); 294.095 (budget deadline); ORS 221.770 (shared revenues).)

***Reminder:** Deposit Construction Tax Revenues.

As soon as practicable after the end of each fiscal quarter, cities that impose a construction tax pursuant to ORS 320.192, shall deposit the construction tax revenues collected in the fiscal quarter just ended in the general fund of the city.

(ORS 320.195.)

***Reminder:** Public Employee Retirement System (PERS) Reports.

City must remit a regular report to PERS Board, no later than three business days after the end of the city's pay cycle.

(ORS 238.705; OAR 459-070-0100.)

JULY

July 1: New Minimum Wage Takes Effect

On July 1, 2019, the minimum wage rate increases across the state, depending on the geographic location of the employer. The default minimum wage, starting July 1, 2019, is \$11.25/hour. For employers in the Metro UGB, as defined under ORS chapter 268 (essentially the Portland metropolitan area), the minimum wage on July 1, 2019, is \$12.50/hour. For employers in a “nonurban” county (Baker, Coos, Crook, Curry, Douglas, Gilliam, Grant, Harney, Jefferson, Klamath, Lake, Malheur, Morrow, Sherman, Umatilla, Union, Wallowa, and Wheeler), the minimum wage on July 1, 2019, is \$11.00/hour. (ORS 653.025.)

July 15: Budget: File Tax Certification with County Assessor or Budget Documents with Department of Revenue.

Cities that certify an ad valorem property tax must file with the county assessor two copies of the following documents: (1) each ordinance or resolution to adopt the budget, make appropriations, and itemize, categorize, and certify the taxes; (2) the notice of levy and the categorization certification form; (3) a statement confirming the ad valorem property taxes approved by the budget committee; and (4) successful ballot measure for any new tax imposed for the first time. If a city does not impose a tax on property, it must file a copy of the resolutions or ordinances adopting the budget and making appropriations with the Department of Revenue.

Note: Although the budget process may begin sooner or later than noted, the documents referenced above must be filed with the county assessor or the Department of Revenue by July 15. This July 15 deadline may be extended to September 15 for ad valorem property taxes imposed by the city pursuant to an ordinance or resolution adopted on or after July 1 to pay the estimated debt service on general obligation bonds approved by voters at the prior May election.

(ORS 294.458; ORS 294.477; ORS 310.060.)

July 18: September Election: File Statements of Offices, Candidates and Measures with County Elections Filing Officer.

Last day for city elections officer to file with the county clerk a statement of the city offices to be filled, information concerning all candidates and measures to be voted on.

(ORS 254.095.)

July 31: State Shared Revenues

Cities may receive state shared revenues only by adopting an ordinance or resolution electing to receive them. That ordinance or resolution must be adopted by July 31. In addition, by July 31, cities must submit to the Department of Administrative Services a copy of the ordinance or resolution expressing the city’s election to receive state shared revenues. Cities must also certify to the Department of Administrative Services the city’s compliance with other provisions of ORS 221.770 by July 31.

(ORS 221.770.)

July 31: Statewide Transit Tax: Returns and Payments Due

City employers are required to file a tax return, along with the payment of statewide transit tax withheld from employee wages to the Oregon Department of Revenue for the second fiscal quarter (April 1 to June 30) by July 31.

(ORS 320.550.)

***Reminder: Public Employee Retirement System (PERS) Reports.**

City must remit a regular report to PERS Board, no later than three business days after the end of the city's pay cycle.

(ORS 238.705; OAR 459-070-0100.)

AUGUST

August 12: Land Use: Submit Report to Department of Land Conservation and Development (DLCD).

Cities with comprehensive plans or functional plans for lands within the urban growth boundary of a city that is located outside of a metropolitan service district and has a population of 25,000 or more must submit annual reports to DLCD regarding all applications for residential permits and residential zone changes.

Note: The statute does not provide a specific date upon which to submit the report.

(ORS 197.178.)

August 30: Quarterly Certification for State Shared Revenue Marijuana Tax.

Cities must complete the Oregon Liquor Control Commission quarterly electronic certification survey in order to receive state marijuana tax distributions for the period ending June 30.

(ORS 475B.759.)

***Reminder: Public Employee Retirement System (PERS) Reports.**

City must remit a regular report to PERS Board, no later than three business days after the end of the city's pay cycle.

(ORS 238.705; OAR 459-070-0100.)

SEPTEMBER

September 5: November Election: File Statements of Offices, Candidates and Measures with County Elections Filing Officer.

Last day for city elections officer to file with the county clerk a statement of the city offices to

be filled, information concerning all candidates, and measures to be voted on.
(ORS 254.095.)

September 17: ELECTION DAY.

*Note: Double majority rules apply for property tax measures.
(Oregon Constitution Art. XI, section 11(8).)*

September 30: Budget: Submit Budget Documents to County Clerk.

Cities that certify a tax on property must provide a complete copy of the budget document to the clerk of the county in which the city is located. The complete budget document includes the budget message, budget detail sheets, meeting notices or affidavits of publication, all resolutions, tax certification and a sample ballot for any new tax.

*Note: Although the budget process may begin sooner or later than noted, all the documents referenced above must be submitted to the county clerk by September 30.
(ORS 294.458(5)(a).)*

***Reminder:** Deposit Construction Tax Revenues.

As soon as practicable after the end of each fiscal quarter, cities that impose a construction tax pursuant to ORS 320.192, shall deposit the construction tax revenues collected in the fiscal quarter just ended in the general fund of the city.
(ORS 320.195.)

***Reminder:** Public Employee Retirement System (PERS) Reports.

City must remit a regular report to PERS Board, no later than three business days after the end of the city's pay cycle.
(ORS 238.705; OAR 459-070-0100.)

OCTOBER

October 31: Statewide Transit Tax: Returns and Payments Due

City employers are required to file a tax return, along with payment of the statewide transit tax withheld from employee wages to the Oregon Department of Revenue for the third fiscal quarter (July 1 to September 30) by October 31.
(ORS 320.550.)

***Reminder:** Public Employee Retirement System (PERS) Reports.

City must remit a regular report to PERS Board, no later than three business days after the end of the city's pay cycle.

(ORS 238.705; OAR 459-070-0100.)

NOVEMBER

November 1: Public Bodies with Unmanned Aircraft System Must Submit Annual Report to Oregon Department of Aviation

State law prohibits public bodies from operating an “unmanned aircraft system” without first registering the system with the Oregon Department of Aviation. If a public body registers one or more unmanned aircraft systems, the public body must submit an annual report to the Oregon Department of Aviation that summarizes the frequency of use of the unmanned aircraft, summarizes the purposes for which the unmanned aircraft were used, and indicates how the public can access the public body's policies and procedures established pursuant to ORS 837.362. The law does not specify, however, when the public body must submit the annual report to the Oregon Department of Aviation.

(ORS 837.360)

November 5: ELECTION DAY.

(Oregon Constitution Art. II, section 14; Oregon Constitution Art. II, section 14a.)

November 11: Veterans: Veterans Get Veterans Day Off.

City employees who are eligible veterans are entitled to take Veterans Day off if certain requirements are met. Whether the time off is paid or unpaid is at the discretion of the employer.

(ORS 408.495(1).)

November 15: Quarterly Certification for State Shared Revenue Marijuana Tax.

Cities must complete the Oregon Liquor Control Commission quarterly electronic certification survey in order to receive state marijuana tax distributions for the period ending September 30.

(ORS 475B.759.)

***Reminder:** Public Employee Retirement System (PERS) Reports.

City must remit a regular report to PERS Board, no later than three business days after the end of the city's pay cycle.
(ORS 238.705; OAR 459-070-0100.)

DECEMBER

December 31: Audit: Annual Audit Review.

City's accountant must audit and review the city's accounts and fiscal affairs at least once each calendar or fiscal year, with some exception for cities with less than \$500,000 in expenditures. The city must file a copy of its audit with the Oregon Secretary of State.

Note: The accountant must furnish the audit to the city within six months after the close of the calendar or fiscal year under audit. In this example, the fiscal year ended on June 30, 2019. Thus, the municipality should have the report no later than December 31, 2019.

(ORS 297.425; ORS 297.435; ORS 297.465(2), (3).)

December 31: Water Rights: Cities Holding Rights Must File Water-Use Report.

Cities with water rights must submit a report to the Water Resources Department by December 31 each year detailing monthly water use under the rights for each point of diversion; the amount of water used; the period of use; and the categories of beneficial use to which the water is applied. Reporting shall be for the previous water year (October 1 to September 30).

(ORS 537.099; OAR 690-085-0010.)

***Reminder:** Deposit Construction Tax Revenues.

As soon as practicable after the end of each fiscal quarter, cities that impose a construction tax pursuant to ORS 320.192, shall deposit the construction tax revenues collected in the fiscal quarter just ended in the general fund of the city.

(ORS 320.195.)

***Reminder:** Public Employee Retirement System (PERS) Reports.

City must remit a regular report to PERS Board, no later than three business days after the end of the city's pay cycle.
(ORS 238.705; OAR 459-070-0100.)