2023 CITY DEADLINE CALENDAR

This 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

Jan. 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.[1]

Jan. 12:

March Election: File Notice of Measures and Statement of Candidates with County

City elections filing officer must file no later than the 61st day before the date of the election. This year, the deadline is Thursday, January 12th, ahead of the March 14th election.[2]

Budget: Appoint Budget Officer

The city council must designate one person to serve as budget officer, unless otherwise provided by city charter.[3]

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.

Jan. 26: Budget: Appoint Budget Committee

The city council must establish a budget committee; exceptions outlined in ORS 294.423. This 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.[4]

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.

Jan. 30: 2021 Audit: Adopt Plan to Correct any Deficiencies, and File Plan with the State

Upon filing its annual audit with the State, the city council must determine what measures are

[1] ORS 223.311.
[2] ORS 254.095; *see also* ORS 255.345(1).
[3] ORS 294.331.
[4] ORS 294.414.

needed to correct deficiencies disclosed in the audit, if any. If corrective measures are needed, the council must adopt within 30 days a resolution setting forth these measures and the period of time estimated to complete them. The council must then file a copy of this resolution with the State.[5]

Note: The accountant must furnish the audit to the city within six months after the close of the calendar or fiscal year under audit. For example, a fiscal year ending on June 30, 2022, would mean a municipality receives the audit report no later than December 31, 2022. Upon filing this report with the Secretary of State, a municipality would then have until Jan. 30, 2023, to both adopt any necessary corrective measures and file this plan with the Secretary.

Jan. 31: Urban Renewal Agency: Prepare Financial Statement for Filing with City Council and Distribute this Statement to Certain Taxing Districts

All urban renewal agencies must prepare a financial statement by Jan. 31, 2023. The statement must meet statutory requirements outlined in ORS 457.460(1). Notice that this statement has been prepared and filed with the council must be published once a week for not less than two successive weeks before March 1.[6] All taxing districts affected by an agency's urban renewal plan must receive a copy of the statement, and consultation with the agency must be available.[7]

Note: The financial statement must be prepared by January 31, but it is not required to be filed with the council then. The statement must be filed before publishing notice of the statement.

Jan. 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 calendar quarter (October 1 to December 31) by January 31.[8]

Jan. 31: 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 for the preceding year 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.[9]

Note: The law does not specify when the public body must submit the annual report to the Oregon Department of Aviation. Therefore, this deadline is suggested, not statutory.

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[5] ORS 297.465(3); ORS 297.466(2)-(3).
[6] ORS 457.460; *see also* ORS 457.115.
[7] ORS 457.460.
[8] ORS 320.550; ORS 316.202; *see also* OAR 150-320-0520(4).
[9] ORS 837.360(6); OAR 738-080-0050.

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(3).)

FEBRUARY

Feb. 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.[10]
Note: This deadline is suggested, not statutory.

Feb. 15: Ethics: Specify Individuals File Annual Statements of Economic Interest (SEIs)
By no later than February 15, cities must notify the Oregon Government Ethics Commission of individuals, including elected city officials, who are required to file an SEI.[11]

Feb. 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.[12]
Note: This deadline is suggested, not statutory.

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(3).)

MARCH

March 1: Budget: Budget Officer to Prepare Proposed Budget
Budget officer shall prepare or supervise the preparation of the budget document.[13]
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.

[10] ORS 457.460(2); *see also* ORS 457.115.
[11] ORS 244.050; *see also* OAR 199-020-0005.
[12] ORS 457.460(2); *see also* ORS 457.115.
[13] ORS 294.331.

March 14: ELECTION DAY - Special[14]

Note: Double majority rules apply for property tax measures.[15]

March 18: Budget: Publish First Notice of Budget Committee Meeting and Notice of Public Hearing Regarding City's Use of State Shared Revenues

Budget: The budget officer must publish the first notice of the budget committee meeting not more than 30 days and not less than five days before a meeting. Different requirements apply for other notification methods.[16] **State shared revenues**: As a separate matter, a public hearing on state shared revenues is required to occur no later than July 31 of the calendar year, and cities must then certify to the State that this hearing has occurred. Beginning with notice, we recommend that cities incorporate this hearing's requirements into the budget process.[17]

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.

March 16: May Election: File Statements of Offices, Candidates and Measures with County

City elections filing officer must file no later than the 61st day before the date of the election. Thursday, March 16, is this year's deadline to file as it is 61 days before the May 16 election.[18]

March 31: Ethics: Submit Statement of Economic Interest Exemption Applications

By no later than 5:00 pm on March 31, cities may submit SEI exemption applications to the Oregon Government Ethics Commission for certain members of public bodies that meet or act so infrequently that an SEI is not required.[19]

Reminder: Deposit Construction Tax Revenues

As soon as practicable after the end of each calendar quarter, cities that impose a construction tax pursuant to ORS 320.192 shall deposit the construction tax revenues collected in the calendar 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.)

[14] ORS 255.345.
[15] Oregon Constitution Art. XI, section 11(8).
[16] ORS 294.426.
[17] ORS 221.770.
[18] ORS 254.095; *see also* ORS 255.345(1).
[19] ORS 244.290(2)(b); *see also* OAR 199-020-0008.

APRIL

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

Budget: 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.[20] **State shared revenues**: We recommend cities publish notice of the public hearing on state shared revenues at this time as well (see page 4).[21]

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.

April 8: Budget: Committee Meeting

Budget: The budget committee must hold one or more budget committee meetings for the purpose of receiving the budget message and the budget document. The meeting also provides 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.[22] **State shared revenues:** We recommend holding the required public hearing on state shared revenues during the budget hearing before city council. Cities are advised to consult with their budget officer and city attorney on how to incorporate this hearing into the budget process (see page 4).[23]

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.

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, and who are not exempt from filing an SEI, 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.[24]

April 15: 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, then the budget committee must provide the public with the opportunity at a subsequent meeting. Alternatively, if a subsequent meeting is no longer necessary, then notice of cancellation must be published.[25]

[20] ORS 294.426.
[21] ORS 221.770.
[22] ORS 294.426(1)-(2).
[23] ORS 221.770.
[24] ORS 244.050; *see also* OAR 199-020-0020.
[25] ORS 294.426(2)-(3)(b)(B).

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.

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 calendar quarter (January 1 to March 31) by April 30.[26]

> **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 12: Budget: Hearing Notice

Budget. With some exceptions, a city must give no less than five, but not more than 30, days' notice of the hearing and a financial summary of the budget as approved by the committee.[27]

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.[28]

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.

May 16: ELECTION DAY – Special[29]

Note: Double majority rules apply for property tax measures.[30]

May 19: Budget: Hearing and Public Hearing on State Shared Revenues

Budget. Cities must hold at least one hearing on the budget document as approved by the budget committee. Additional hearings may be held.[31] **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 hearing

[26] ORS 320.550; *see also* OAR 150-320-0520(4).
[27] ORS 294.438.
[28] ORS 221.770.
[29] ORS 255.345; *see also* ORS 254.056.
[30] Oregon Constitution Art. XI, section 11(8).
[31] ORS 294.453.

requirement into their budget process.[32]
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.

May 28: Budget: File List of Public Improvements with Bureau of Labor and Industries (BOLI)
No less than 30 days prior to adopting a budget, cities must 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, is available from BOLI at www.oregon.gov/boli/WHD/PWR/Pages/PWR_Forms_Directory.aspx.[33]
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. As stated, however, the city must file this list no less than 30 days prior to adopting its budget.

> **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 21: August Election: File Statements of Offices, Candidates and Measures with County.
City elections filing officer must file no later than the 61st day before the date of the election. Thursday, June 22 is this year's deadline to file as it is 61 days before the August 22 election [34]

June 23: Budget: Adopt Budget by June 30, Make Appropriations, Levy and Categorize Taxes
Budget. After the budget hearing and before June 30, each city must enact the resolutions and ordinances necessary to do the following: (1) adopt a budget, (2) make appropriations, and (3) levy and categorize any property taxes.[35]
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 by July 31.[36]
State Shared Revenue from Marijuana Tax: See page 8 for the annual certification deadline. Certification must be made concurrently with the certifications for other state shared revenues.

[32] ORS 221.770.
[33] ORS 279C.305.
[34] ORS 254.095; *see also* ORS 255.345(1).
[35] ORS 294.456 (budget); ORS 294.095 (budget deadline).
[36] ORS 221.770.

Note: Although the budget process may begin sooner or later than recommended here, all budget resolutions or ordinances must be adopted by June 30.[37]

June 30: BUDGET DEADLINE[38]

June 30: Land Use: Develop Local Middle Housing Regulations

Medium-sized cities (those cities with an estimated population between 10,001 to 24,999) must adopt local land use regulations or amend their comprehensive plans to comply with House Bill 2001 (2019) by June 30, 2021. Medium cities who do not act by June 30, 2021, and do not receive an extension, must apply the applicable model land use code provisions contained in OAR 660-046-0130(5) in its entirety to all proposed middle housing development applications until local provisions are adopted.[39]

Reminder: Deposit Construction Tax Revenues

As soon as practicable after the end of each calendar quarter, cities that impose a construction tax pursuant to ORS 320.192 shall deposit the construction tax revenues collected in the calendar 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: Annual Certification for State Shared Revenue from Marijuana Tax

Each city must certify by July 1 of each year whether it has adopted an ordinance prohibiting the establishment of marijuana businesses. This certification is necessary to receive state shared revenues from the state's tax on marijuana production. This certification must be made concurrently with the certifications for state shared revenues under ORS 221.770. Cities certify with the Oregon Department of Administrative Services.[40]

[37] ORS 475B.759(6)(a).
[38] ORS 294.095.
[39] ORS 197.758; OAR 660-046-0040.
[40] ORS 475B.759(6)(a).

July 1: Minimum Wage Adjustment – Effective Date

On July 1, 2022, the minimum wage rate increases across the state, depending on the geographic location of the employer. The default minimum wage, starting July 1, 2022, is $13.50/hour. For employers in the Metro UGB, as defined under ORS Chapter 268 (essentially the Portland metropolitan area), the minimum wage on July 1, 2022, is $14.75/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, 2022, is $12.50/hour.[41] The wage amount is adjusted annually and the replacement minimum wage becomes effective on July 1.[42]

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

No later than July 15, cities that certify an ad valorem property tax must file with the county assessor two copies of the following: (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. Cities that do not levy an ad valorem tax must file with the Department of Revenue a copy of resolutions or ordinances adopting the budget and making appropriations.[43] *Note: Although the budget process may begin sooner or later than noted, these documents must be filed with the county assessor or the Department of Revenue by July 15. This deadline may be extended until 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.*[44]

July 31: State Shared Revenues

By no later than July 31, cities may receive state shared revenues by adopting an ordinance or resolution electing to receive them and submitting a copy to the Department of Administrative Services. Cities must also certify to the Department of Administrative Services the city's compliance with other provisions of ORS 221.770 by no later than July 31.[45]

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 calendar quarter (April 1 to June 30) by July 31.[46]

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[41] ORS 653.025.
[42] ORS 653.025(5).
[43] ORS 294.458; ORS 310.060.
[44] ORS 294.477.
[45] ORS 221.770.
[46] ORS 320.550; *see also* OAR 150-320-0520(4).

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

Aug. 11: 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.[47]

Note: The statute does not provide a specific date upon which to submit the report. Therefore, this deadline is suggested, not statutory.

Aug. 22: ELECTION DAY – Special[48]

Note: Double majority rules apply for property tax measures.[49]

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

Sept. 7: November Election: File Statements of Offices, Candidates and Measures with County

City elections filing officer must file no later than the 61st day before the date of the election. Thursday, September 7 is this year's deadline to file as it is 61 days before the November 7 election [50]

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

No later than September 30, 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 taxing district is located. A complete copy includes the sample ballot for each new tax and all budget detail sheets, meeting

[47] ORS 197.178.
[48] ORS 255.345.
[49] Oregon Constitution Art. XI, section 11(8).
[50] ORS 254.095; *see also* ORS 255.345(1).

notices and affidavits of publication, resolutions, and ordinances from the budget process.[51]
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.

> **Reminder:** Deposit Construction Tax Revenues
> As soon as practicable after the end of each calendar quarter, cities that impose a construction tax pursuant to ORS 320.192 shall deposit the construction tax revenues collected in the calendar 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

Oct. 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 calendar quarter (July 1 to September 30) by October 31.[52]

> **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

Nov. 7: ELECTION DAY[53]
Note: Double majority rules apply for property tax measures.[54]

[51] ORS 294.458(5)(a); *see also* OAR 150-294-0310.
[52] ORS 320.550; *see also* OAR 150-320-0520(4).
[53] Oregon Constitution Art. II, Section 14; Oregon Constitution Art. II, Section 14a.
[54] Oregon Constitution Art. XI, section 11(8).

Nov. 11: Veterans Day: Veterans Get Veterans Day Off

City employees who are eligible veterans are entitled to take Veterans Day off if certain requirements are met. Employers may decide whether this time off is paid or unpaid, and an exemption may apply for significant economic or operational disruption or undue hardship.[55]

> **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

Dec. 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.[56]

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, 2023. Thus, the municipality should have the report no later than December 31, 2023.

Dec. 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, specifically 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).[57]

> **Reminder:** Deposit Construction Tax Revenues
> As soon as practicable after the end of each calendar quarter, cities that impose a construction tax pursuant to ORS 320.192 shall deposit the construction tax revenues collected in the calendar quarter just ended in the general fund of the city.
> (ORS 320.195.)

[55] ORS 408.495(1).
[56] ORS 297.425; ORS 297.435; ORS 297.465(2)-(3).
[57] ORS 537.099; *see also* OAR 690-085-0010.

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.)