

### ***Municipal Calendar***

***Monthly*** – City auditor submits to the governing body of the city a monthly financial statement showing revenues, expenditures, transfers, and fund balances. (NDCC 40-16-04)

#### **January 2015**

**January 1** - New Year's Day - State holiday (NDCC 1-03-01)

**January 1** - All real and personal property taxes and yearly installments of special assessments levied in the preceding year become due. (NDCC 57-20-01)

**Third Monday in January** - Martin Luther King Day - State holiday (NDCC 1-03-01)

#### **February 2015**

**February 1** – All real property subject to taxation must be assessed every year with reference to its value on February first. (NDCC 57-02-11)

**Third Monday in February** - Washington's Birthday - State holiday (NDCC 1-03-01)

#### **March 2015**

**By March 1** - City auditor shall cause to be published in the official newspaper the financial statement for the preceding year. (NDCC 40-16-05)

**March 1** - On or before - City auditor submits to the governing board an annual financial statement showing revenues, expenditures, transfers, and fund balances of the city for the year ended December 31. (NDCC 40-16-04)

**March 1** - First installment of real estate taxes and yearly installments of special assessment taxes becomes delinquent. (NDCC 57-20-01)

A fire department or district receiving insurance tax distribution funds shall file an annual report with the state fire marshal. (NDCC 18-04-02)

**March 15** - On or before - At the discretion of the governing body, the city auditor of each city may advertise in the official newspaper once each week for two consecutive weeks for bids for the furnishing of gravel in place for gravel surfacing of highways within the city, upon a cubic yard basis. (NDCC 40-54-01)

**By March 31** - Within 90 days after the close of the calendar year, an annual report on transportation funding and expenditures must be submitted to the state tax commissioner. (NDCC 54-27-26)

**Before April 1 of each year** - Each political subdivision that granted a business incentive during the previous calendar year shall prepare an annual political subdivision grantor report. (NDCC 54-60.1-08)

## **April 2015**

**April 3** – Good Friday – State holiday (NDCC 1-03-01)

**First meeting in April** (odd-numbered years) - The city executive officer (mayor or commission president), when it shall be found necessary, shall appoint a member of the special assessment commission. If the special assessment commission is just being established, one member shall be appointed for two years, one for four years, and one for six years. Thereafter, each appointment shall be for a term of six years. (NDCC 40-23-01)

**Second Tuesday in April** - City governing board meets as board of equalization. Meeting may adjourn from day to day. Notice of a meeting on a different day in April may be published if the assessor serves two or more cities or townships. (NDCC 57-11-01)

## **May 2015**

**May 1** - On or before - Street commissioner makes and files a list with the city auditor with the amount chargeable to owners of lots for snow removal from sidewalks. (NDCC 40-29-18)

**First meeting in May** - Official newspaper designated. If the county's official newspaper is published in the city, that is the official paper. If not, the governing board may designate the official newspaper by resolution. (NDCC 40-01-09)

**Mid May** - Once each week for two consecutive weeks the city auditor shall publish a notice of hearing and confirmation of snow and ice removal assessments. The last notice shall be published at least eight days before the assessments are reviewed at the regular June meeting. (NDCC 40-29-19)

**Last Monday in May** - Memorial Day - State holiday (NDCC 1-03-01)

## **June 2015**

**June meeting** - The city governing board shall hear any objections to the snow and ice removal assessment list and revise or approve. (NDCC 40-29-20)

**June meeting** - The bond of the city auditor must be set by resolution of the city governing body. (NDCC 40-13-02)

**During first 10 days in June** - County board of commissioners meets sometime during the first 10 days of June to act as a board of equalization. (NDCC 57-12-01)

**June 30** - The auditor of any city levying a tax for firemen's relief association shall turn over to the association all money collected under the levy. (NDCC 57-15-43)

## **July 2015**

**July 4** - Independence Day - State holiday (NDCC 1-03-01) If Independence Day falls on a Saturday, the Friday immediately before shall be a holiday. (NDCC 1-03-02.1)

**By July 31** - Cities with Tax Increment Financing (TIF) districts must file an annual report with the North Dakota Department of Commerce on TIF district activity. (NDCC 40-58-20.3)

### **August 2015**

**Second Tuesday in August** - State Board of Equalization meeting (NDCC 57-13-03)

**August 20** - On or before - The city auditor notifies the county auditor each year of any special assessments which were made in the city in addition to those reported in the previous years. The county auditor returns the assessment roll before September 20. (NDCC 40-24-12)

### **September 2015**

**First Monday in September** - Labor Day - State holiday (NDCC 1-03-01)

**First meeting in September** - The city assessor shall be appointed at the first meeting of the city council in September of each odd-numbered year. (NDCC 40-14-04)

**By September 10** - City governing body to prepare preliminary budget statement. (NDCC 40-40-04)

**In August or September** - At least six days before the meeting to adopt the final budget, the city auditor shall publish a notice in the official newspaper of the city that the preliminary budget is available for examination in the office of the city auditor and that the governing body will meet at a specified place and time (no later than October 7) to adopt a final budget. (NDCC 40-40-06) Taxing districts levying over \$100,000 in property taxes which intend to increase their budget are also required to publish a notice of this intent in the form specified in NDCC section 57-15-02.1 at least seven days before the budget hearing. This notice may be combined with the preliminary budget notice. (NDCC 57-15-02.1)

**September 20** - On or before - If the governing body has declared by resolution that the maximum tax levies allowed will be insufficient and that it is necessary to have an excess levy, the board may submit the question to the voters at a regular or special election on or before September 20. (NDCC 57-17-02)

### **October 2015**

**October 7** - On or before - City governing body to meet for the purpose of adopting the final budget (NDCC 40-40-06) and annual tax levy (NDCC 40-40-09).

**October meeting** - In any city in which boulevards have been constructed or maintained, the governing board reviews at a regular meeting in October the boulevard assessments kept by the city auditor in the "boulevard assessment book," hears all complaints, and approves the assessments as finally adjusted. (NDCC 40-32-08)

**By October 10** - City auditor to send a copy of the final budget and annual tax levy to the county auditor. (NDCC 40-40-10)

**October 10** - Last day to amend the current budget or certify any taxes if a change results in the amount of tax levied. (NDCC 57-15-31.1)

**October 15** - Second installment of real estate taxes becomes delinquent. (NDCC 57-20-01)

**October 31** - On or before - Auditor or secretary of any city or rural fire department shall make and file with the state fire marshal and with the commissioner of insurance a certificate of existence. (NDCC 18-04-02)

### **November 2015**

**By November 1** - City auditor shall certify special assessments to the county auditor. (NDCC 40-24-12)

**November 11** - Veterans' Day - State holiday (NDCC 1-03-01)

**Fourth Thursday in November** - Thanksgiving Day - State holiday - (NDCC 1-03-01) Off-sale dispensing of alcoholic beverages illegal after 2 a.m. on Thanksgiving Day. (NDCC 5-02-05)

### **December 2015**

**December 24** - Dispensing of alcoholic beverages illegal from 6:00 p.m. December 24 to 8:00 a.m. on December 26. (NDCC 5-02-05)

**December 25** - Christmas Day - State holiday (NDCC 1-03-01)

**By December 31** - In the year immediately preceding an election - City governing body must designate voting places for each precinct. Voting places must be accessible to the elderly and the physically disabled. (NDCC 16.1-04-02, 16.1-04-03)

**December 31** - The auditor of any city levying a tax for firemen's relief association shall turn over to the association all money collected under the levy. (NDCC 57-15-43)

### **January 2016**

**January 1** - New Year's Day - State holiday (NDCC 1-03-01)

**January 1** - All real and personal property taxes and yearly installments of special assessments levied in the preceding year become due. (NDCC 57-20-01)

**January 1** - A city election candidate may begin collecting signatures on a nominating petition (even-numbered years). (NDCC 40-21-07)

**January meeting** - City governing body, at its regular meeting in January of each even-numbered year, shall designate depositories of public funds which meet the pledge of security requirements. (NDCC 21-04-13)

**Third Monday in January** - Martin Luther King Day - State holiday (NDCC 1-03-01)

### **February 2016**

**February 1** – All real property subject to taxation must be assessed every year with reference to its value on February first. (NDCC 57-02-11)

**Third Monday in February** - Washington's Birthday - State holiday (NDCC 1-03-01)

### **March 2016**

**By March 1** - City auditor shall cause to be published in the official newspaper the financial statement for the preceding year. (NDCC 40-16-05)

**March 1** - On or before - City auditor submits to the governing board an annual financial statement showing revenues, expenditures, transfers, and fund balances of the city for the year ended December 31. (NDCC 40-16-04)

**March 1** - First installment of real estate taxes and yearly installments of special assessment taxes becomes delinquent. (NDCC 57-20-01)

A fire department or district receiving insurance tax distribution funds shall file an annual report with the state fire marshal. (NDCC 18-04-02)

**By March 12** - Thirty days before the filing deadline for candidates' names to be printed on the ballot (April 11, 2014), an official notice of this deadline must be published in the official newspaper (even-numbered years). (NDCC 40-21-02)

**March 15** - On or before - At the discretion of the governing body, the city auditor of each city may advertise in the official newspaper once each week for two consecutive weeks for bids for the furnishing of gravel in place for gravel surfacing of highways within the city, upon a cubic yard basis. (NDCC 40-54-01)

**March 25** – Good Friday – State holiday (NDCC 1-03-01)

**By March 31** an annual report on transportation project funding and expenditures shall be submitted to the tax commissioner within 90 days of the close of the calendar year. (NDCC 54-27-26)

**Before April 1** of each year, each political subdivision that granted a business incentive during the previous calendar year shall prepare an annual political subdivision grantor report. (NDCC 54-60.1-08)

### **April 2016**

**April 11** - 4 p.m. - Deadline for candidates for city offices to file their election petitions is 64 days before the election. (NDCC 40-21-07) The city auditor shall determine the arrangement of the names of the candidates upon the ballot by conducting a drawing immediately after the deadline for the filing of nomination petitions (even-numbered years). (NDCC 40-21-08) (It is suggested that the auditor notify candidates of the time for the drawing at the time nominating petitions are filed.) Immediately after this drawing, the city auditor shall notify the county

auditor of the offices to be filled and of any measures to appear on the city election ballot. (NDCC 40-21-02)

**Second Tuesday in April** - City governing board meets as board of equalization. Meeting may adjourn from day to day. Notice of a meeting on a different day in April may be published if the assessor serves two or more cities or townships. (NDCC 57-11-01)

### **May 2016**

**May 1** - On or before - Street commissioner makes and files a list with the city auditor with the amount chargeable to owners of lots for snow removal from sidewalks. (NDCC 40-29-18)

**First meeting in May** - Official newspaper designated. If the county's official newspaper is published in the city, that paper is the official paper. If not, the governing board may designate the official newspaper by resolution. (NDCC 40-01-09)

**Mid May** - Once each week for two consecutive weeks the city auditor shall publish a notice of hearing and confirmation of snow and ice removal assessments. The last notice shall be published at least eight days before the assessments are reviewed at the regular June meeting. (NDCC 40-29-19)

**Last Monday in May** - Memorial Day - State holiday (NDCC 1-03-01)

### **June 2016**

**June meeting** - The city governing board shall hear any objections to the snow and ice removal assessment list and revise or approve. (NDCC 40-29-20)

**June meeting** - The bond of the city auditor must be set by resolution of the city governing body. (NDCC 40-13-02)

**June 4** - Election notice, including election time, place and offices to be filled, must be published at least ten days before the election (even-numbered years). (It is suggested that this be done earlier.) The city may have an agreement to combine this notice with the county's election notice. (NDCC 40-21-02)

**During first 10 days in June** - County board of commissioners meets sometime during the first 10 days of June to act as a board of equalization. (NDCC 57-12-01)

**Second Tuesday in June** - Combined election in even numbered years - City election is held in conjunction with the state primary election except in certain home rule cities. (NDCC 40-21-02)

**Fourth Tuesday in June** - Newly elected city commission and council members take office. (NDCC 40-14-03, 40-15-03)

**June 28** - Organization meeting (Council cities in even-numbered years) - The mayor, with the approval of the city council, shall appoint the following officers: city auditor, city attorney, city engineer, and such other officers as the city council deems necessary. The city council, by a majority vote, may dispense with any appointive office and provide that the duties of that office

be performed by others. (NDCC 40-14-04) At the organization meeting, the members of the city council shall elect a president and a vice president who shall hold their respective offices until their successors are elected at the organization meeting following the next biennial election. (NDCC 40-08-11)

**June 28** - Organization meeting (Commission cities in even-numbered years) - The board of city commissioners shall appoint the following officers: a treasurer, an auditor, an attorney, one or more assessors, a city health officer who shall be a physician, a street commissioner, a chief of the fire department, a chief of police, one or more policemen, a city engineer, a board of public works, and such other officers or boards as the board of city commissioner may deem necessary. The board of city commissioners, by a majority vote, may dispense with any appointive office and provide that the duties of that office be performed by other officers, boards, or committees. (NDCC 40-15-05) At the organization meeting, the commission shall elect a vice president who shall perform the duties of the president in the absence or disability of the president. (NDCC 40-09-09)

**June 30** - The auditor of any city levying a tax for firemen's relief association shall turn over to the association all money collected under the levy. (NDCC 57-15-43)

### **July 2016**

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### **November 2016**

**By November 1** - City auditor shall certify special assessments to the county auditor. (NDCC 40-24-12)

**November 8** - Election Day (even-numbered years) (first Tuesday following first Monday)

**November 11** - Veteran's Day - State holiday (NDCC 1-03-01)

**Fourth Thursday in November** - Thanksgiving Day - State holiday - (NDCC 1-03-01)  
Providing off-sale of alcoholic beverages illegal after 2 a.m. on Thanksgiving Day. (NDCC 5-02-05)

### **December 2016**

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**December 25** - Christmas Day - State holiday (NDCC 1-03-01)



**December 26** – State holiday – If Christmas Day falls upon a Sunday, the Monday following shall be a holiday. (NDCC 1-03-02)

**December 31** - The auditor of any city levying a tax for firemen's relief association shall turn over to the association all money collected under the levy. (NDCC 57-15-43)