

Local Finance Notice

LFN 2025-01

January 8, 2025

Philip D. Murphy
Governor

Tahesha L. Way
Lt. Governor

Jacquelyn A. Suárez
Commissioner

Michael F. Rogers
Director

Contact

Website

www.nj.gov/dca/dlgs

E-mail

dlgs@dca.nj.gov

Phone

609.292.6613

Mail and Delivery

101 South Broad St.

PO Box 803

Trenton, New Jersey

08625-0803

Distribution

Municipal Managers/
Administrators
Municipal CFOs
Municipal Clerks
County Clerks &
Election Officials

CY 2025 Municipal Levy Cap Referendum Procedures

This Local Finance Notice provides specific instruction to calendar year municipalities considering holding a public referendum to exceed either the:

- Two (2) percent municipal property tax levy cap pursuant to N.J.S.A. 40A:4-45.45 et seq.; or
- Two and one-half (2.5) percent appropriation cap pursuant to N.J.S.A. 40A:4-45.3 et seq.

If municipal officials are considering a levy cap referendum, this Notice should be reviewed immediately by those involved in budget preparation and elections.

Levy Cap referendums contain several key elements, the details of which are explained further in this Notice.

- 1) Municipalities with Type II boards of education will hold their referendum on April 15, regardless of when their school board elections are held.
- 2) Municipalities that hold non-partisan elections in May and have an election for local officers this year and want to hold a levy cap referendum, will use that election date, May 13, and not the April school date, regardless of when their school election takes place. A non-partisan municipality without an election each year will hold a levy cap referendum on the regular April school election date.
- 3) The first deadline municipalities considering a levy cap referendum must meet is to publish a display advertisement announcing that a referendum **may** be held. The deadlines are **February 18 for April levy elections** and **March 18 for May levy elections**.
- 4) If a municipal cap levy referendum is held at the same time as an April Type II school district election, the polls shall be open from 6:00AM until 8:00PM, and the municipality shall pay 50% of the cost of the base cost of the referendum, the cost of poll workers, and related costs for the hours that exceed the hours set by the Board of Education for the school election.
- 5) Referendums in State Fiscal Year municipalities will be held at the November general election.

A. Background and Authority

Two laws govern the levy cap law referendum process: the 2010 levy cap law (P.L. 2010, c.44) and the original 2007 law (P.L. 2007, c.62). To implement the levy cap referendum process, additional direction is required to address election logistic issues such as mail-in voting, voting machine availability, and the need to accommodate different election cycles.

Through this Notice, the Director of the Division of Elections and the Director of the Division of Local Government Services exercise their authority to modify and supplement existing election processes to accommodate municipal levy cap referendums and ensure local procedures are consistent with the intent of the levy cap law. Accordingly:

- 1) **For municipalities with partisan elections, the CY 2025 levy cap referendums will take place on Tuesday, April 15.**
- 2) **Municipalities with non-partisan elections taking place this year will hold their levy cap referendum on Tuesday, May 13. However, if there is no such election scheduled this year, such municipalities will use the April 15 date.**

B. General Referendum Procedures

The election procedure for the cap referendum will vary depending on the municipality:

- **Municipalities with a Type II school district which holds their election in April** will have the levy cap referendum question on the same ballot (in a separate space) and in the same places as the school election. Regardless of the hours set by the board of education, if there is a municipal levy cap election, the polls **shall be open from 6:00 AM until 8:00 PM per N.J.S.A. 19:15-2 as amended**. Matters concerning the cost of the added hours are covered in Section G below.
- General election procedures are used for municipalities **with a Type I school district** (which does not have annual school board elections) **or a Type II school district that had its school board elections moved to the November General Election** pursuant to the provisions of P.L. 2011, c.202. The voting hours must mirror those of the general election, 6:00 AM to 8:00 PM; the municipality is fully responsible for all costs, and the polling places will be the ones that are used for a general election.
- **Municipalities with a population of fewer than 500 people** may choose to hold a vote-by-mail election pursuant to N.J.S.A. 19:62-1 et seq.

C. Key Factors in Conducting the Referendum

It is critical that the Municipal Clerk coordinate election logistics with the County Clerk, County Board of Elections and, in certain counties, the County Superintendent of Elections. The County Clerk has sole discretion concerning the design, layout, and printing of the election ballots, including the emergency, mail-in, machine, provisional, and sample ballots. The County Commissioner of Registration, which is either the County Board of Election or the County Superintendent of Elections, is responsible for preparing voting machines. The Board of Elections in each county selects the polling places and appoints and trains the board workers.

If a school election is taking place at the same time, the Municipal Clerk must also keep the Board of Education(s) Board Secretary apprised of municipal decisions concerning any referendum activity.

D. Publication of Notice of Availability of Mail-In Ballots

Pursuant to N.J.S.A. 19:63-6¹, a “Notice of Availability of Mail-In Ballots” for any upcoming election must be published **as a display ad in the official newspaper** prior to 55 days before the election.

- **For the April 15 election, the deadline is Tuesday, February 18.**
- **For the May 13 non-partisan election, that date is Tuesday, March 18.**

The municipal governing body must pass a resolution by at least a simple majority authorizing a “Notice of Availability of Mail-In Ballots” to meet the applicable publication deadline. **Due to the statutory time constraints, if the governing body is considering a referendum but has not made a final decision, the governing body should cause the Notice to be published to maintain the ability to hold a levy cap referendum.** Publication of the Notice does not bind the municipality to hold an election if the governing body has not yet formally resolved to hold such election prior to the publication (see Section E below). **The referendum does not need to be included in the Notice.**

The Municipal Clerk is to assure publication of the Notice (see Appendix A for the notice text); however, the Municipal Clerk should first contact the County Clerk as, in some counties, the County Clerk will coordinate the publication of the Notice for the affected governing bodies. Such coordination could reduce the municipality’s publication costs. If adopted, a copy of the Notice must be sent to the Director of the Division of Local Government Services and the Board Secretary of the Board(s) of Education.

E. Concerning the Referendum Question

If not already introduced, the municipal budget must be introduced no later than March 26 for the April vote, and April 23 for the nonpartisan May vote. The budget must reflect the tax levy and provisions of a planned referendum. Publication of the introduced budget must take place no later than April 3 (12 days prior to referendum) for the April vote and May 1 for the May vote.

Proceeding with a Referendum:

A governing body planning to proceed with a referendum must adopt an “authorizing” resolution approving the referendum question and amount no later than the close of business on **March 26 (April) and April 23 (May)**. The resolution for the referendum must be approved by a majority of the full membership of the governing body prior to the introduction of the budget. A model Authorizing Referendum is part of this Notice as Appendix C. **The resolution must set forth the exact language of the referendum and the explanatory statement to be printed on the ballot. All referendum questions and explanatory statements must be consistent with the model.** To reduce the potential for problems, it is strongly recommended that municipal officials review a draft resolution with their county election officials ahead of the governing body vote. Time is of the essence in terms of the County Clerk’s printing of ballot materials, particularly mail-in ballots.

A certified copy of the resolution must be sent to the County Clerk by no later than the close of business on **March 26(April) or April 23(May)**. If the resolution to hold the referendum is adopted before February 19 (April) or March 18 (May), the Authorizing Resolution may be adopted at the same time as the adoption of the resolution authorizing the publication of the Notice of Availability of Mail-In Ballots.

¹ Statutory cite corrected on March 12, 2012 from original text of N.J.S.A. 19:63-17.

On the business day following submission of the resolution to the County Clerk, a certified copy of the authorizing resolution must be sent to the Division of Local Government Services and, if the municipality has a Type II school district, to the Secretary of the local Board of Education(s). A certified copy of the authorizing resolution must also be included with the budget package sent to the Division of Local Government Services as part of the introduced budget (filed within three days after introduction).

Cancelling a Referendum

If the municipality has published the Notice of Availability of Mail-In Ballot (as noted above, the deadline is February 19 for April and March 18 for May) but chooses not to go through with the referendum, the governing body must memorialize that decision by passing a resolution to that effect and publishing a legal notice that a levy cap referendum will not be held as previously announced. Such action will help avoid confusion on the part of voters and election officials.

A copy of the cancelling resolution must be provided to the County Clerk no later than the close of business on **March 26 (April) or April 23 (May)**, with copies sent by the next business day to the Division of Local Government Services and the Secretary of the Board of Education if a Type II school district vote is taking place.

Wording of the Referendum Question and Explanatory Statement

N.J.S.A. 40A:4-45.46(b) requires that the public question (see Appendix B) include the following elements:

- A declaration of the “amount by which the adjusted tax levy shall be increased by more than the otherwise allowable adjusted tax levy, and the percentage rate of increase which that amount represents over the allowable adjusted tax levy.”
- An explanatory statement that “identifies the changes in appropriations or revenues that warranted the governing body’s decision to ask the public question” or a “clear and concise narrative explanation of the circumstances” for the levy increase that must be approved by the Director of the Division of Local Government Services. In this case, “warranted” means those line items that are significant or primary in nature, resulting in the need for a levy cap referendum.

The model language in Appendices B and C reflects the statutory requirements.

In considering approval of a narrative explanatory statement, the Director of the Division of Local Government Services will only consider narratives that are factual, explicit, and to the point concerning the reasons for the proposed increase and written in a manner consistent with a description of increases. **Narratives that discuss actions (other than in general terms) the local governing body intends to take as a result of the referendum failing will not be approved. Such narratives are necessarily speculative, reflect an intention at a given point in time, and could change through the course of a levy cap election or upon consideration of alternatives.**

Requests for a narrative explanatory statement must be received by the Director no later than the close of business on **March 7 (for the April election) or April 10 (for the May election)**. Requests must be submitted in writing from the Mayor or presiding office of the governing body. The written request must include the proposed language and an explanation of circumstances concerning why identifying the changes in appropriations or revenues is insufficient. Please e-mail written requests to dllgs@dca.nj.gov to ensure timely and confirmed delivery.

Parallel to submitting the written request, the municipality must also contact the Division of Local Government Services by telephone at 609-292-6613 to schedule a conference call with the Director for purposes of discussing the request.

Calculation of Levy Cap Percentages for Ballot Questions

To eliminate any confusion about how to calculate the correct percentages set forth in the ballot questions, Appendix D of this Notice is a sample calculation and should be used as a guide. Division of Local Government Services staff is available to review a resolution to ensure compliance. Contact information for this purpose is at the end of this Notice.

Use of Public Funds to Promote a Ballot Question (Electioneering)

The attention of municipal officials is called to long-established guidance concerning how government funds and resources can be used to inform the public about public referenda. It has long been held that a government agency "has the authority and responsibility to commit its resources in furtherance of a strictly informational function. However, the authority to inform must not be conducted in a manner to urge or advocate an affirmative vote."²

While municipal resources (newsletters, mailings, websites) can be used to inform the public about the referendum, that information must be strictly informational. However, public officials are not prohibited from offering their personal opinions through other means (i.e. personal contacts, press interviews, letters to the editor, etc.)

Related Information

If a referendum on both the 1977 appropriation and 2010 levy caps is necessary, a single ballot question will be used to meet both requirements. The model Authorizing Resolution and ballot question contains optional language (*italics*) if an appropriation cap question is needed.

A levy cap referendum results in a permanent add-on to the cap. Municipalities that have a need for a one-time question should contact the Division of Local Government Services as soon as possible for appropriate referendum question language.

F. Conduct of the Election

1. Municipalities with Type II School Districts voting in April: As noted above, Type II school districts that did not move their elections to November, will be holding their annual election on April 15. Pursuant to N.J.S.A. 19:60-1 et seq. for an annual school election (unlike a general election), the board of education sets voting hours, with the minimum mandatory hours being from 4:00 PM to 8:00 PM per N.J.S.A. 19:15-2 as amended.

If, however, a municipal levy cap referendum will be held on the same day, the voting hours will be 6:00 AM to 8:00 PM per N.J.S.A. 19:15-2 as amended. Further, because of the imposition of the additional balloting, the municipality will be responsible for paying 50 percent of the cost of holding the election during the hours originally set by the Board of Education and the full, incremental cost of the election for hours above and beyond the balloting if there were no municipal election.

² Formal Opinion of the New Jersey Attorney General, 21-1975

The number of election districts shall be those determined by the Board of Education, which can ask the County Board of Elections to consolidate election districts (which may reduce the number of polling places). The final decision on polling places, however, rests with the County Board of Elections. The municipality cannot ask for additional election districts.

To summarize, holding a municipal and school levy cap referendum at the same time requires that:

- a. The municipal levy cap and school ballot questions be conducted simultaneously with the polls open on all ballot questions from 6:00 AM to 8:00 PM per N.J.S.A. 19:15-2 as amended;
- b. The costs incurred for the hours (mainly board worker compensation) over those originally determined by the Board of Education be paid by the municipality; and
- c. Other costs, including poll workers for the base hours, facility costs, and general costs of the election, such as ballot printing, voting machine transportation, and overtime for the county election offices, will be split evenly between the municipality and school board.

Municipal, school, and county officials should cooperate and keep each other informed to timely resolve any local matters concerning the election. The Division of Elections and the Division of Local Government Services can also assist in resolving disputes about payments or related issues.

2. Municipalities with Type I School Districts (and municipalities that had their school elections moved to November): If the governing body in a municipality with a Type I school district authorizes a levy cap referendum, the municipality will be solely responsible for all the costs of the election. The election will be conducted as a general election, in terms of voting hours (6:00 AM to 8:00 PM) and the polling places. The County Board of Elections will be responsible for appointing and supervising the board workers.

In terms of other costs, the municipality must pay for all printing costs incurred by the County Clerk, polling place rentals, voting machine transportation, and is responsible for a portion of the overtime costs incurred by county election officials.

3. Municipalities holding a non-partisan election: If a municipality is holding a non-partisan election this year, the levy cap referendum will be an additional ballot question on the municipal ballot. The election will continue to be run as a municipal election, with all costs covered by the municipality.

4. Referendum Costs and Budgets: Referendum costs are exclusions from the cap **only** if the referendum succeeds and the cost was built into the amount proposed for the referendum. **If the referendum fails, the cost must be absorbed in the budget within the levy cap.**

G. Referendum Outcome

Cap referendums need to be approved by 50 percent plus one of the votes cast regarding the question. If the vote is less, the question fails. The Board of County Canvassers (consisting of the four members of the County Board of Elections) shall certify the results of the referendum. The County Clerk, who acts as the Clerk of the Board of County Canvassers, will provide a copy of the certified results to the Director of the Division of Local Government Services, not later than May 23. If the referendum is defeated, the municipality must amend the budget to reflect the allowable levy.

Budget Amendment if the Question is Defeated: The Attorney General has provided the Division with legal advice regarding budget amendments if the tax levy question is defeated by the voters. The advice provides that while the purpose of the Authorizing Resolution and Explanatory Statement is to fully inform the voters on the referendum, it is not intended to limit the discretion of the governing body in finally formulating its budget if the referendum is rejected. This provides the governing body with the flexibility to amend the budget to meet current needs if the referendum is rejected, provided that the governing body initially acted in good faith.

Finally, given the potential for defeat of the referendum, the municipality should plan in advance what actions it will take if the referendum is defeated and be prepared to take immediate action to adopt a budget within the 2% levy cap. This may include the preparation and filing of layoff plans or negotiating, as appropriate, with parties to collective negotiation agreements.

The final budget for municipalities conducting an April referendum must be adopted by Friday, May 9. For May referendums, the adoption deadline is Friday, June 6.

Appendix E of the Notice is a summary of the formal steps that must be taken and reported to the various agencies. It also includes a table summarizing the steps and dates for both April and May votes.

Documents sent to the Division of Local Government Services should be labeled as "Levy Cap Referendum" and sent in any of the following methods as appropriate to the timeliness of the document:

Mail or Overnight Delivery:

Levy Cap Referendum
Division of Local Government Services
101 South Broad Street
PO Box 803
Trenton, NJ 08625-0803

Email: dlgs@dca.nj.gov

Approved: Michael F. Rogers, Director, Division of Local Government Services
Donna Barber, Acting Director, Division of Elections

APPENDIX A

FORM OF NOTICE OF AVAILABILITY OF MAIL-IN BALLOTS (N.J.S.A. 19:63-6)

19:63-6 Publication of notice. (pertinent parts)

6. a. The county clerk, in the case of any Statewide election, countywide election, or school election in a regional or other school district comprising more than one municipality; the municipal clerk, in the case of any municipal election or school election in a school district comprising a single municipality; and the commissioners or other governing or administrative body of the district, in the case of any election to be held in any fire district or other special district, other than a municipality, created for specified public purposes within one or more municipalities, shall publish the following notice in substantially the following form:

(Only the text below the line is published. Text in italics is only used if there is an appropriation levy question on the ballot as well or a difference between partisan or non-partisan election dates.)

NOTICE TO PERSONS WANTING MAIL-IN BALLOTS

If you are a qualified and registered voter of the State who wants to vote by mail in the <name of municipality> municipal levy <and appropriation> cap referendum election to be held on April 15, 2025 (May 13 if a non-partisan vote), the following applies:

You must complete the application form below and send it to the county clerk where you reside or write or apply in person to the county clerk where you reside to request a mail-in ballot.

The name, address, and signature of any person who has assisted you in completing the mail-in ballot application must be provided on the application, and you must sign and date the application.

No person may serve as an authorized messenger or bearer for more than three qualified voters per election, except that an authorized messenger or bearer may serve as such for up to five qualified voters in an election if those voters are immediate family members residing in the same household as the messenger or bearer.

No person who is a candidate in the election for which the voter requests a mail-in ballot may provide any assistance in the completion of the ballot or serve as an authorized messenger or bearer.

A person who applies for a mail-in ballot must submit their application at least seven days before the election, but such person may request an application in person from the county clerk up to 3 p.m. of the day before the election.

Voters who want to vote by mail in all future elections will, after their initial request and without further action on their part, be provided with a mail-in ballot until the voter requests otherwise in writing.

Application forms may be obtained by applying to the undersigned either in writing or by telephone, or the application form provided below may be completed and forwarded to the undersigned.

Dated..... (signature
and title of county clerk)

.....
(address of county clerk)

.....
(telephone no. of county clerk)

APPENDIX B

**Model Public Question for Increase in Levy Cap (N.J.S.A. 40A:4-45.46)
and/or Appropriation Cap (N.J.S.A. 40A:4-45.16)**

Instructions:

1. Insert underscored items in parenthesis **only** if necessary to the circumstances;
2. *Items in italics* are only used if the referendum requires a municipal appropriation cap question.
3. Additional lines may be inserted in the Explanatory Statement tables.

The public question for a cap referendum shall reference only the amount that exceeds the adjusted levy *or appropriation* cap. The Public Question and Interpretative Statement to be placed on the ballot shall be as follows:

Public Question

“Shall the (name of governing body) of the (name of municipality) be authorized to increase its adjusted tax levy by \$_____ more than the allowable adjusted tax levy, which is ___% more than the allowable adjusted tax levy as provided by N.J.S.A. 40A:4-45.44 et seq., *and shall it be authorized to increase to adopt the (insert year) Municipal Purposes Budget in excess of the increase limitation by (insert percent) or (insert dollar amount) as provided by N.J.S.A. 40A:4-45.3(i).*”

Explanatory Statement

The following identifies the changes in appropriations or revenues that warranted the governing body's decision to ask the public question.

(Include below line items as appropriate or an alternative explanatory narrative approved by the Director of the Division of Local Government Services.)

Loss of Revenue Line Items	Amount of Loss

Increase in Appropriation Line Items	Amount of Increase

A "yes" vote will authorize the governing body of the municipality to adopt the budget that was introduced and published that provided for an increase in the tax levy over the allowable property tax levy cap *and an increase in the allowable municipal purposes appropriations over the amount authorized by State law at the rate of increase described in the ballot question.*

A "no" vote means that the governing body must amend the budget through appropriation reductions or allowable non-property tax revenue increases in order to adopt the budget within the tax levy *and appropriation* increase limits set forth by law.

APPENDIX C

CY 2025 RESOLUTION AUTHORIZING A LEVY CAP REFERENDUM

Instructions:

1. Insert underscored items in parenthesis as necessary to the circumstances: Use Appendix D Column References (Col. Ref.) to calculate amounts as indicated below.
2. *Items in italics are only used if the referendum requires a municipal appropriation cap question or non-partisan vote.*
3. Additional lines may be inserted in the Explanatory Statement tables.

RESOLUTION BY THE *(name of governing body)* OF THE *(name of municipality)* IN THE COUNTY OF *(name of county)* AND STATE OF NEW JERSEY AUTHORIZING A MUNICIPAL LEVY CAP REFERENDUM ON APRIL 15 <May 13>, 2025

WHEREAS, N.J.S.A. 40A:4-45.45 provides that in preparation of its budget, a municipality shall, subject to certain statutory exceptions, limit any increase in its allowable municipal tax levy to two percent (2%) over the previous year’s tax levy; and,

WHEREAS, N.J.S.A. 40A:4-45.46, permits a municipality to increase its allowable tax levy by a percentage rate greater than otherwise authorized where said increase is approved by referendum; and,

WHEREAS, N.J.S.A. 40A:4-45.3(i) provides that in preparation of its budget, a municipality may add to its allowable final appropriations any amount approved by referendum; and,

WHEREAS, the *(name of governing body)* of the *(name of municipality)*, in the County of *(name of county)* has called for a special referendum election pursuant to N.J.S.A. 40A:4-45.46 and N.J.S.A. 40A:4-45.3a, because it finds it advisable and necessary to increase its 2025 allowable tax levy and allowable final appropriations by more than otherwise authorized; and,

WHEREAS, the (name of governing body) of the (name of municipality) hereby determines that an (additional percent increase – Col. Ref “C”) increase in the allowable tax levy, which is (dollar increase over the permitted 2% amount – Col Ref. “A”) in excess of the increase in allowable tax levy, and that an increase of *(insert percent)* or *(insert dollar amount)* over its otherwise allowable final appropriations shall be added, will only become effective upon authorization by the voters by referendum; and,

WHEREAS, set forth below are those that have given rise to the need to seek an increase in the allowable tax levy and final appropriations from what would otherwise be provided under the limitations of state law:

Loss of Revenue Line Items	Amount of Loss

Increase in Appropriation Line Items	Amount of Increase

NOW, THEREFORE BE IT RESOLVED, that the question to be placed on the ballot shall be as follows:

Public Question

“Shall the (name of governing body) of the (name of municipality) be authorized to increase its adjusted tax levy by \$_____ more than the allowable adjusted tax levy, which is ___% more than the allowable adjusted tax levy as provided by N.J.S.A. 40A:4-45.44 et seq., *and shall it be authorized to increase to adopt the (insert year) Municipal Purposes Budget in excess of the increase limitation by (insert percent) or (insert dollar amount) as provided by N.J.S.A. 40A:4-45.3(i).*”

Explanatory Statement

The following identifies the changes in appropriations or revenues that warranted the governing body's decision to ask the public question.

(Include below line items as appropriate or an alternative explanatory narrative approved by the Director of the Division of Local Government Services.)

Loss of Revenue Line Items	Amount of Loss

Increase in Appropriation Line Items	Amount of Increase

A "yes" vote will authorize the governing body of the municipality to adopt the budget that was introduced and published that provided for an increase in the tax levy over the allowable property tax levy cap, *and an increase in the allowable municipal purposes appropriations over the amount* authorized by State law at the rate of increase described in the ballot question.

A "no" vote means that the governing body must amend the budget through appropriation reductions or allowable non-property tax revenue increases in order to adopt the budget within the tax levy *and appropriation* increase limits set forth by law.

BE IT FURTHER RESOLVED, that said referendum be, and the same is scheduled for April 15, 2025 (May 13), between the hours of 6:00 AM and 8:00 PM prevailing time, in the manner provided by statute.

BE IT FURTHER RESOLVED, that a public hearing on the budget will be held at the (insert location, date and time of public hearing), at which time and place objections to said budget may be presented by taxpayers or other interested parties.

BE IT FURTHER RESOLVED, that one certified copy of this Resolution, shall be transmitted to the County Clerk of (name of county) and the Director of the Division of Local Government Services, within one business day after adoption, but no later than March 24(April 28), with the recorded vote included thereon.

(insert local resolution closing, certification, and seal text)

Appendix D

Calculation of Tax Levy Amounts for Referendum and Public Question

Col. Reference	CALCULATION SECTION	Amount
A	“Amount approved by referendum” (per Levy Cap Workbook, Summary Levy Cap Calculation page) to insert in Authorizing Resolution and Ballot Question.	
B	Maximum Allowable Amount to be Raised by Taxation. *	
C	Percentage Increase above the 2% Maximum Allowable Amount to be Raised by Taxation if Referendum is approved to insert in Resolution and Ballot Question (A/B)	

*Per the levy cap workbook, Summary Levy Cap Calculation page

Appendix E

Summary of Key Steps and Actions Regarding Levy Cap Referendums

(Dates in parenthesis are for May, non-partisan votes)

1. Municipal Governing Body passes resolution authorizing publication of Notice of Availability of Mail-In Ballots:
 - a. Due date: in time for the display ad to be published by February 19 (March 18).
 - b. Coordinate with County Clerk and County Election Officials.
 - c. Send copy of adopted resolution to Div. of Local Govt. Services and School Board Secretary.
2. Resolution setting the referendum question:
 - a. Due date: Close of business on March 26 (April 23), or 3 days after adoption, whichever is sooner.
 - b. Coordinate with the County Clerk in advance if possible.
 - c. By the next business day, send a copy of the adopted resolution to the Division of Local Government Services and the School Board Secretary.
 - d. Include copy with introduced budget package sent to Div. of Local Government Services.
3. Optional: Request for Narrative Explanatory Statement:
 - a. As soon as possible prior to March 7 (April 10), discussion w/ county election officials.
 - b. By March 7 (April 10), request in writing permission from the Director of the Division of Local Government Services and contact the Director’s office by phone.
4. Results of Election: Certified by Board of County Canvassers (Municipal Clerk) to the municipality and Division of Local Government Services, due by May 23.

Summary of Municipal Levy Referendum Deadlines

Referendum Event	Referendum on April School Election Date (Partisan)	Referendum on May Non-Partisan Election
1. Publication of Notice of Availability of Mail-In Ballots	February 18	March 18
2. Submit requests for approval of municipal referendum narrative to Division of Local Government Services	March 7	April 10
3. Latest date to introduce municipal budget	March 26	April 23
4. a. Last date of passage of resolution setting the referendum question (amount): b. Send to County Clerk by: c. Send to School Board Secretary (if school vote also) by: d. Send to Division of Local Government Services by:	March 26 March 26 March 27 March 27	April 23 April 23 April 24 April 24
5. Last date to cancel a planned referendum	March 26	April 23
6. Latest date to publish municipal budget	April 3	May 1
7. Election Date	April 15	May 13
8. Decision of Board of Canvassers	May 23	May 23