



INFORMATION MEMO

2018-2019 City Calendar of Important Dates

Provides city officials a reference to some of the more significant dates in their business year. Primarily designed for statutory cities but many items also apply to home rule cities. Items that apply to statutory cities only are generally designated as such. Other items apply to all cities in most cases.

RELEVANT LINKS:

LMC Research Service
800.925.1122
651.281.1200
Research@lmc.org

[2018 Law Summaries](#)
or contact League
Intergovernmental Relations
Department
651.281.1200 or
800.925.1122.

[Minn. Stat. § 205.07.](#)

[Minn. Stat. § 205.065.](#)

I. Using the calendar

Many items are framed in terms of the last day on which a certain duty must be performed. Calendar users must look ahead and anticipate necessary action since it may be advantageous to complete certain tasks well ahead of the mandated statutory deadlines.

The calendar is not all inclusive, and the possibility for error exists. Use it as a guide and do not rely on it exclusively. Please notify the League's Research Service of any errors or omissions in this publication.

A summary of 2018 legislation affecting cities is available in the League's publication, 2018 Law Summaries. The summary specifies effective dates of new legislation requiring action by cities.

II. City Elections

Election dates in this calendar are for those statutory cities that have opted for even year elections.

Statutory city elections generally occur in November of even numbered years on the same date as the state general election. State law also authorizes statutory cities to choose, by ordinance, to hold their municipal general election on the first Tuesday after the first Monday in November in odd numbered years. The statute does not authorize annual elections, nor does it authorize elections in December or during other times of the year.

Legislation further establishes a uniform date in August for all municipal primaries.

This material is provided as general information and is not a substitute for legal advice. Consult your attorney for advice concerning specific situations.

RELEVANT LINKS:

LMC Research Service
800.925.1122
651.281.1200
Research@lmc.org

Election administration
information and calendars
from the [Minnesota Secretary
of State's Office](#).

651.215.1440.

[Minnesota County auditors.
Minnesota Secretary of
State's Office](#).
LMC Research Service
Research@lmc.org

LMC information memo,
[Budget Guide for Cities](#).

[Minn. Stat. § 331A.08](#).

III. Additional Guidance

If you have any questions about deadlines, please consult the statutes listed on the right side of your calendar, or contact the League Research Service.

A. Election Administration

City clerks should pay careful attention to the compilation of Minnesota election laws published by the Office of the Secretary of State. Each clerk should have a copy of this publication. If not, contact your county auditor or the Secretary of State's Office.

For city-related questions regarding election laws, or election laws in general, please contact the Secretary of State's Office, your county auditor, or the League Research Department.

B. Budget and financial process

City officials involved in the budgeting/finance process may consult the League's Budget Guide for Cities for a more in-depth analysis of deadlines and guidelines pertaining to municipal finance.

IV. Calculating dates for action

The League uses the following guidelines to calculate dates in this calendar determining when cities must take action.

A. Days before an event

When the statutory reference is to a certain number of days before an election or other event, start counting from the day before the event. When determining the days after the event, start counting from the day after the event. If the "last day" falls on a weekend or legal holiday, that day is usually omitted from computation. This means that if a deadline falls on a Sunday, that day is omitted and Monday is the deadline day.

B. Deadlines "on or before" a date

To ensure that all statutory deadlines are met, the League takes a more conservative approach in guiding cities on deadlines. When a statute requires that action be taken "on or before" a certain date and the date falls on a Saturday, Sunday or legal holiday, the calendar uses the previous day (usually a Friday) as the due date.

RELEVANT LINKS:

[Minn. Stat. § 645.151.](#)

[Minn. Stat. § 645.13.](#)
[Minn. Stat. § 645.14.](#)
[Minn. Stat. § 645.15.](#)

C. Action “by” a certain date

Additionally, if a statute requires that cities take action “by” a certain date or it is otherwise prudent, the League has set the deadline as the day prior in order to ensure that the action is completed when the deadline day begins. Dates computed in this manner are noted with an asterisk (*).

D. Submissions to a city

At the same time, if the statutory deadline is upon a party other than the city to submit an “application, payment, return, claim, statement, or other document” to the city, and the deadline falls on a weekend or holiday, state law allows the party to make the submission to the city the next day that is not a Saturday, Sunday, or holiday. Where this applies, the date is marked with a cross (†).

E. Weeks before an election

Finally, when figuring weeks before an election, “one week before” is the same calendar day in the previous week. “One month before” is the same numerical calendar date in the preceding month.



CALENDAR OF IMPORTANT DATES

June 2018 – June 2019

DATE	DUTY	LAW
JUNE 2018		
June 7	Last day for candidates to file affidavits of withdrawal. All withdrawals must be filed by 5 p.m. After the deadline for filing the affidavit of withdrawal has passed, clerk should order printing of ballots to be available to absentee voters by June 29.	Minn. Stat. § 205.13, subd. 6. Minn. Stat. § 204B.35.
June 15	Last day before primary election for city with new voting system to inform the public about its use.	Minn. Stat. § 206.58, subd. 1.
June 15	For cities adopting a new electronic voting plan, last day to file the plan with the Secretary of State before the primary election.	Minn. Stat. § 206.82, subd. 2.
June 15	First day for county auditor to conduct training for election judges. Those who have had basic training as a judge in the past 24 months need not repeat basic training. Last training day for general election is Nov. 3.	Minn. Stat. § 204B.25, subd. 1. Minn. R. 8240.1300, subp. 4.
June 15	For cities holding a municipal primary in August, last day to mail absentee ballot applications to city voters on permanent list.	Minn. Stat. § 203B.04, subd. 4. Minn. R. 8210.0200, subp. 4.
June 19	Last day for county treasurer to pay city at least 70 percent of May tax settlement if city has made written request for payment. Payment may be delayed if county was late mailing property tax statements.	Minn. Stat. § 276.11.
June 24	Last day for city to challenge population and household estimates from the state demographer. If the challenge does not result in an acceptable estimate, June 30 is the last day the city has to notify demographer of its intent to have special census done.	Minn. Stat. § 4A.02 (c).
June 29	First day before the state primary election that non-commercial signs of any size may be posted, in any number, in the city regardless of city regulation of signs.	Minn. Stat. § 211B.045. Minn. Stat. § 204D.03, subd. 1.
June 29	Absentee ballots that are ready for use should be prepared and delivered to clerk or other election official by this date.	Minn. Stat. § 204B.35, subd. 4.
June 29	For cities conducting an August primary by mail, first day to begin mailing ballots to registered voters.	Minn. Stat. § 204B.45, subd. 2. Minn. R. 8210.3000, subp. 4.

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DATE	DUTY	LAW
June 29	Updated master list of registered voters for absentee voting available from county auditor.	Minn. Stat. § 201.091, subd. 2.
June 30	Deadline for filing port authority financial statement with state auditor.	Minn. Stat. § 469.056, subd. 5.
June 30	Deadline for filing economic development authority financial statement with state auditor.	Minn. Stat. § 469.100, subd. 5.
June 30	Last day for cities to file annual report with the state building codes and standards division on construction and development-related fees collected by cities. If a city's cumulative fees did not exceed \$5,000 in the reporting year, the city is exempt from the reporting requirement.	Minn. Stat. § 326B.145.
June 30	Tax capacity of tax increment district for which certification is requested by this date is based on prior year's assessment. If requested after June 30, original tax capacity is based on current year's assessment. Tax increment assessment agreements must be executed prior to July 1 of the assessment year to be effective for that year. Last day to ask county auditor for certification of new tax increment financing district or to request modification to an existing district for current levy year.	Minn. Stat. § 469.174, subd. 7. Minn. Stat. § 469.177, subds. 6, 8.
June 30	Last day for clerks in cities over 2,500 population to submit audited financial statement to state auditor. Clerk must also publish (or post three copies, if no qualified newspaper in city) within 30 days after June 30.	Minn. Stat. § 471.697, subd. 1(c).
June 30	Cities operating municipal liquor stores with total annual sales over \$350,000 must submit audited financial statements to state auditor by this date.	Minn. Stat. § 471.6985, subd. 2.
June 30	Last day for volunteer fire relief associations with assets or liabilities of at least \$500,000 in the prior year or any previous year to submit a prepared financial report covering the special and general funds of the relief association for the preceding fiscal year, file the financial report, along with financial statements to state auditor. State auditor may extend deadline up to Nov. 30 upon demonstration of hardship or inability to conform by a relief association. If report is not received by Nov. 30, current state aid will be forfeited. Until state auditor receives the required information, the relief associations will be ineligible to receive any future aid.	Minn. Stat. § 69.051, subds. 1(3), 1b.

DATE	DUTY	LAW
June 30	Last day for volunteer fire relief associations paying lump sum pension benefits to certify the financial requirements of the special fund of the relief association and the minimum obligation of the city to the city council.	Minn. Stat. § 424A.092, subd. 4.
JULY 2018		
Reminder	<p>At a council meeting, on or before Sept.30, at which the city council adopts a proposed tax levy and budget, the council must announce which subsequent “regularly scheduled” meetings the budget and tax levy will be discussed. Since the budget process can be lengthy, cities should begin planning early. The announcement must include:</p> <ul style="list-style-type: none"> • Date and time of the regularly scheduled meeting at which a final budget and levy will be determined. (Note: meetings must be at or after 6 P.M.) • Public will allowed to speak at subsequent meetings. <p>Charter cities must comply with this announcement requirement even if a city charter has provisions to the contrary. This announcement must be included in the minutes and the city must comply with existing publication requirements for minutes.</p>	<p>Minn. Stat. § 275.065, subds. 1,3. See also LMC information memo, <i>Budget Guide for Cities</i>.</p> <p>Minn. Stat. § 412.191, subd. 3. Minn. Stat. § 331A.08, subd. 3. Minn. Stat. § 331A.01, subd. 10.</p> <p>Minn. Stat. § 275.066.</p>
	<p>NOTE: Special taxing districts (EDAs, HRAs, port authorities, etc.) must adopt and certify any proposed levy by Sept. 15. Like small cities, special taxing districts need not hold public input meetings.</p> <p>NOTE: cities with populations of 500 or less must still certify proposed property tax levies to the county auditor on or before Sept. 30, 2017. And small cities must certify the final property tax levy to the county auditor by Dec. 28, 2017. If a city misses this deadline, that city’s final levy for 2018 will stay the same as it was in 2017.</p>	
July 1	Last day to provide and make available the consumer confidence report on water by electronic means or otherwise, depending upon the size of population served.	40 C.F.R. § 141.153. Minn. R. 4720.0350. Minn. Stat. § 144.383. MN Dept. of Health. EPA website.
July 1	Last day for paid police and fire relief association to submit 2017 actuarial valuation to state auditor, Legislative Commission on Pensions and Retirement, legislative reference library, and city council.	Minn. Stat. § 424A.093, subd. 2.
July 1	Last day for clerk in city with fire department, but no relief association, to submit financial statement to state auditor. This requirement does not apply to cities participating in the Voluntary Statewide Lump-Sum Firefighter Retirement Fund that the executive director of PERA has certified to be in compliance.	Minn. Stat. § 69.051, subd. 3.

DATE	DUTY	LAW
July 3	First day before primary election for city with new voting system to provide demonstration of equipment and voter instruction concerning its use. New system must be available for the six weeks preceding the first election at which it will be used.	Minn. Stat. § 206.58, subd. 1.
July 3	First day for cities holding unclaimed property to send presumed owners written notice of steps to prevent abandonment. Unclaimed property held by the city may include, but is not limited to, savings and checking accounts, uncashed checks, wages, utility refunds or deposits and securities. Notice must be sent within 120 days prior to filing a report with the commissioner of the Department of Commerce. The reporting deadline is Oct 31, 2018.	Minn. Stat. § 345.41(e).
July 4	Independence Day; mandatory legal holiday. State law permits on and off sale liquor. No public business may be transacted, except in cases of necessity.	Minn. Stat. § 645.44, subd. 5. Minn. Stat. § 340A.504.
July 5	County must pay city 8 percent interest if May tax settlement is not paid by this date. Date might be later depending on when county mailed its property tax statements.	Minn. Stat. § 276.11, subd. 1. Minn. Stat. § 276.09.
July 15	Last day to notify commissioner of the Department of Revenue of changes to city as a result of annexations or border changes for purposes of LGA calculations.	Minn. Stat. § 477A.014, subd. 1(c).
July 20	Last day to appoint election judges for August primary election. At least two election judges in each precinct polling place must be affiliated with different major political parties. Cities have the authority to appoint qualified individuals, including those not affiliated with a major political party, to be election judges, if no lists have been provided from the political parties, or if additional election judges are needed after names on the lists have been exhausted.	Minn. Stat. § 204B.21, subd. 2.
July 20	If location of polling place has changed, last day before August primary for cities to send non-forwardable notice to affected households with at least one registered voter, stating location of new polling place using sample notice prepared by secretary of state.	Minn. Stat. § 204B.16, subd. 1a.
July 20	Last day to post notice of first and last days for filing affidavits of candidacy for November city election. Notice must state closing time for filing on the last day as no later than 5 p.m.	Minn. Stat. § 205.13, subd. 2. Minn. Stat. § 204B.09, subd. 1 c.
July 24	Last day for voters to register before the August primary. Pre-registration closes at 5 p.m. Voter registration cards must be submitted to the secretary of state or county auditor within 10 days after the card was dated by the voter.	Minn. Stat. § 201.061, subd. 1.

DATE	DUTY	LAW
July 25	First day for election judges to deliver absentee ballots for primary election to hospital patients and health care facility residents who have applied for them.	Minn. Stat. § 203B.11, subd. 2.
July 20	Commissioner of Department of Revenue distributes first half of local government aid (LGA), as well as PERA pension reimbursement aid. (First of two payments. Second payment will be on Dec. 26.) Cities should be aware that LGA payments may be reduced if the state exercises its power of unallotment.	Minn. Stat. § 477A.015. Minn. Stat. § 273.1398, subd. 6. Minn. Stat. § 273.1385. Minn. Stat. § 16A.152.
July 27*	Last day for cities over 2,500 population, to publish (or post three copies, if no qualified newspaper in city) annual financial statement or summary of the report. Also, this is the last day for clerk or chief financial officer of those cities to provide each councilmember a copy of the audited financial statement, along with any management letter or other written findings or comments by the auditor.	Minn. Stat. § 471.697, subds. 1(a); 1(c).
Week of July 30 (or previous week.)	For cities holding municipal primary election in August, clerk must give first published notice of election. Clerk must publish notice a second time on the following week. Fourth-class cities may choose only to post. City should print notice by Tuesday to allow a full two-week notice. Publication in the week prior to July 30th is allowable, but apparently the two publications must be in successive weeks.	Minn. Stat. § 205.16, subd. 1.
July 30	Last day for city clerk to post notice of state primary election in clerk's office for public inspection. Notice must include officers to be elected, location of each polling place, and hours for voting. An optional provision of the notice may also include the municipal officers to be elected.	Minn. Stat. § 204B.34, subd. 1.
July 31	For cities conducting August primary by mail, last day to mail ballots to registered voters.	Minn. Stat. § 204B.45, subd. 2. Minn. R. 8210.3000.
July 31	First day before August primary for city to conduct public accuracy test of voting equipment. Public notice must be given two days before the test. According to the Secretary of State's office, the city can test any day up to and including the day before the primary election.	Minn. Stat. § 206.83.
July 31	Last day before August primary for a sample ballot to be prepared and made available for public inspection in the clerk's office.	Minn. Stat. § 205.16, subd. 3.
July 31	For cities holding municipal primary in August, last day to publish sample ballot. This is optional for fourth class cities.	Minn. Stat. § 205.16, subd. 3.

DATE	DUTY	LAW
July 30	In cities holding municipal primary in August, last day to post notice of primary, if desired. Clerks must also post copy of notice in the clerk's office for public inspection. Fourth-class cities must post if they did not publish.	Minn. Stat. § 205.16, subd. 1.
July 31	Deadline for submitting health insurance reimbursement requests claim form for public safety officers injured in the line of duty.	Minn. Stat. § 299A.465, subd. 1.
July 31	Deadline for submitting requests for POST Board training reimbursement. POST Board must receive the request by this date. Date may be later if forms were distributed after July 1.	Minn. R. 6700.1800. subps. 4, 5.
July 31	Last day for Department of Revenue to notify city of LGA amounts. City has 60 days from time of receipt to appeal. City will receive notice of local performance aid amounts at the same time if applied for this aid.	Minn. Stat. § 477A.014 subds. 1, 2.
July 31	For cities with no primary election, first day for filing affidavits for candidacy for November general election. A copy of the fair campaign practices digest, and, if appropriate, a financial reporting form and a certification of filing form must be distributed to each candidate by the filing officer at the time that the candidate's affidavit of candidacy is filed.	Minn. Stat. § 205.13, subd. 1a. Minn. Stat. § 211B.14.
AUGUST 2018		
Aug. 1	Last day for city's data practices responsible authority to update public access procedures in written form.	Minn. Stat. § 13.025, subds. 2, 3.
Aug. 1	Deadline for changes in rural-urban service tax districts to be implemented the same levy year for purposes of taxes payable 2016. Certified copy of change must be filed with county auditor.	Minn. Stat. § 272.67, subd. 6.
Aug. 1	Last day for paid police or fire relief association to certify association's minimum obligation and financial requirements to city for following year.	Minn. Stat. § 424A.092, subd. 4.
Aug. 1	Last day for officers of volunteer firefighters' relief associations paying lump sum pensions to estimate accrued liability of the fund for the following year and certify requirements to the city council.	Minn. Stat. § 424A.092, subd. 4.
Aug. 1	Last day for volunteer fire relief associations paying monthly service pension to certify financial requirements of special fund and city's minimum obligation.	Minn. Stat. § 424A.093, subds. 4, 5.

DATE	DUTY	LAW
Aug. 1	Last date for tax increment authority to submit tax increment annual financial report to state auditor with copy to county auditor. This is also the last day the authority must identify the newspaper of general circulation that the annual statement will be submitted for publication, and provide a copy of the annual statement to the county board, the county auditor, the state auditor. The authority must also publish an annual disclosure for each district in the newspaper no later than Aug. 15.	Minn. Stat. § 469.175, subds. 5, 6(4)(b).
Aug. 3	In cities holding municipal primary in August, a candidate receiving or making disbursements over \$750 must file financial report with filing officer 10 days before primary. Same requirement exists for committee promoting passage or defeat of special ballot question. If a candidate or committee fails to file report, the filing officer must immediately notify the candidate or committee of failure to file. If report is not filed within 10 days after notification is mailed, the filing officer must file a complaint with the Office of Administrative Hearings. NOTE: If the city has a website and at least 400 registered voters as of January 1, within 30 days of receipt of the report, it must be posted on the city website and kept available on the website for 4 years.	Minn. Stat. § 211A.02, subd. 1(b)(2). Minn. Stat. § 211A.05, subd. 2. Minn. Stat. § 211B.32. Minn. Stat. § 211A.02.
Aug. 3	Last day for an election judge to submit written notice of serving voluntarily without pay at municipal primary.	Minn. Stat. § 204B.31, subd. 2.
Week of Aug. 6 (or previous week).	Clerk must publish second notice of August municipal primary, if one is scheduled. (See Week of July 30th entry; notice should be published by Tuesday of this week).	Minn. Stat. § 205.16, subd. 1.
Aug. 7	Final corrected master list of registered voters must be available from county auditor seven days before primary.	Minn. Stat. § 201.091, subd. 2.
Aug. 7	First day before August primary for agent delivery of absentee ballot to voter in health care facility, residential program for adults or resident of a shelter for battered women. Voted ballot must be returned by 3 p.m. on election day.	Minn. Stat. § 203B.11, subd. 4.
Aug. 7	If the city is administering absentee voting, between after the close of business today up until election day, the ballots from return envelopes marked "Accepted" may be opened, duplicated as needed, initialed, and deposited in the ballot box.	Minn. Stat. § 203B.121, subd. 4.
Aug. 7	First day cities may allow absentee voters to deposit absentee ballots in ballot counter and ballot box if the county auditor has made it available. Voters must be given the option of using the ballot counter and ballot box (if provided) or the series of envelopes.	2016 Minn. Laws ch. 161, art. 1, § 2 amending Minn. Stat. § 203B.081.

DATE	DUTY	LAW
Aug. 8	Last day to revoke or authorize (by resolution) balloting by mail for a city's November general election.	Minn. R. 8210.3000 subp. 2. Minn. Stat. § 204B.45.
Aug. 10	For cities holding municipal primary in August, last day to pick up election supplies from county auditor.	Minn. Stat. § 204B.28, subd. 2.
Aug. 11	City office must be open from 10 a.m. to 3 p.m. for absentee ballot applications and voting in cities where clerk has taken on the duty of administering absentee voting laws.	Minn. Stat. § 203B.085.
Aug. 13	Last day absentee ballot applications returned on behalf of a voter by another person for the August primary election may be deposited in the mail or returned in person to the clerk. Applications may also be submitted to the clerk by fax.	Minn. Stat. § 203B.04, subd. 1(d).
Aug. 13	Last day before August primary for city to test voting system equipment. Public notice must be given two days before the test.	Minn. Stat. § 206.83.
Aug. 13	Last day for voters to apply in person for absentee ballots for the August primary election. Last day for voters to deliver, in person, absentee ballot applications and voting in cities where clerk administers absentee voting laws. Clerk's office must be open until 5 p.m. for this purpose.	Minn. Stat. § 203B.04, subd. 1. Minn. Stat. § 203B.085. Minn. R. 8210.2200.
Aug. 13	Election judges obtain primary election supplies, including duplicate registration files, before 9 p.m. from clerk and deliver them to polling place before voting begins on election day.	Minn. Stat. § 204B.29, subd. 1.
Aug. 14	STATE PRIMARY ELECTION DAY. Polls must be open 7 a.m. to 8 p.m. in all precincts. Public meetings are prohibited between 6 p.m. to 8 p.m. Liquor sales are permissible under state law. All local primary elections must take place on the same day as the state primary election. This applies to all cities and school districts.	Minn. Stat. § 204D.03, subd. 1. Minn. Stat. § 204C.05, subd. 1. Minn. Stat. § 204C.03 subd. 1. Minn. Stat. § 205.065, subd. 1.
Before voting begins on Aug. 14	Election judges perform all statutory duties pertaining to opening of polling places and ballot preparation, including posting of the Voter's Bill of Rights.	Minn. Stat. § 204C.08. Minn. Stat. § 204C.09.
Aug. 14	For cities holding a municipal primary on this date, clerk must post sample ballot at each polling place.	Minn. Stat. § 205.16, subd. 3.
Aug. 14	Absentee ballot envelopes delivered by voters' agents must be received by the city clerk no later than 3 p.m.	Minn. R. 8210.2200.
Aug. 14	If the city is administering absentee voting, after polls close the ballot board tabulates absentee ballots by precinct and the absentee totals are added to precinct polling place results.	Minn. Stat. § 203B.121, subd. 5.

DATE	DUTY	LAW
Aug. 14	First day to contest statutory city primary election (within five days after completing canvas) or to request recount. This date may shift if canvassing has been completed at a later date. After time to contest is passed clerk issues certificates to winning candidates and certifies results to county auditor. Clerk who issues certificate to candidate with receipts or disbursements over \$750, who has not certified that all financial reports have been filed is guilty of a misdemeanor.	Minn. Stat. § 209.021, subd. 1. Minn. Stat. § 204C.36. Minn. Stat. § 205.185, subd. 3. Minn. Stat. § 211A.05, subd. 1.
Aug. 14	For cities without a municipal primary, last day for filing affidavits of candidacy for the November general election. The clerk's office must be open today for filing between 1:00 and 5:00, at a minimum.	Minn. Stat. § 205.13, subd. 1a. Minn. Stat. § 204B.09.
Aug. 15	Election judges must deliver summary statements, ballots, and other materials to county auditor and/or clerk no later than 24 hours after polls close.	Minn. Stat. § 204C.27. Minn. Stat. § 204C.28.
Aug. 15	Last day for tax increment authority to publish annual disclosure for each TIF district.	Minn. Stat. § 469.175, subd. 5.
Aug. 15	First day to notify utility customers of extension of cold weather rule to municipal utilities. Applies to disconnection of primary heat source to residential customers between Oct. 15 and April 15. Last day for notification is Oct. 15.	Minn. Stat. § 216B.097, subd. 1(b).
Aug. 16	First day cities may receive all or part of LGA payment due Dec. 26, if requested of the state to meet cash flow needs. The state is not obligated to provide the early payment.	Minn. Stat. § 477A.015.
Aug. 16	Clerk must return all polling place rosters and completed voter registration cards to county auditor within 48 hours after polls close.	Minn. Stat. § 204C.27.
Aug. 16	For cities without a municipal primary, last day candidates may file affidavits of withdrawal. Candidates may submit withdrawals until 5:00 p.m. After the deadline for filing the affidavit of withdrawal has passed, clerk should order printing of ballots to be available to absentee voters by Sept 23*.	Minn. Stat. § 205.13, subd. 6. Minn. Stat. § 204B.35.
Aug. 16	First day for the city council to canvass returns and declare results of the August municipal primary.	Minn. Stat. § 205.065, subd. 5.
Aug. 24	Last day before November general election for clerk to provide written notice to county auditor of local election dates, offices, and questions to be on the November ballot. Also last day to notify of any canceled special election.	Minn. Stat. § 205.16, subd. 4.

DATE	DUTY	LAW
Aug. 28	Last day for non-metro cities, with fewer than 400 registered voters, opting to hold a November general election by mail to give notice of election, including posted notice of mail ballot procedures. A city may establish mail balloting for precincts with fewer than 100 registered voters for local and state elections. City must have previously requested permission and received approval from county auditor to conduct balloting by mail. For ballot-by-mail procedures please rely on the information provided by the county auditor and/or secretary of state.	Minn. Stat. § 204B.45. Minn. R. 8210.3000, subp. 3. See also Secretary of State's Mail Election Guide.
Aug. 31	Last day to file notice with attorney general that city plans to contest cost of audit done by state auditor.	Minn. Stat. § 6.59.
Aug. 31*	Last day to submit report of money needs to commissioner of Department of Transportation under municipal state aid program. Applies to cities with populations over 5,000.	Minn. Stat. § 162.13, subd. 3.
Aug. 31*	Deadline for cities to pay for county's costs of making assessments within their boundaries. If not paid by this date, the county auditor will levy a tax on all the taxable property within the local government in an amount sufficient to pay the costs. Amount was to be certified by county auditor no later than Aug. 1.	Minn. Stat. § 273.064.
SEPTEMBER 2018		
Sept. 1	Last day for independent statutory city park board to present city council with estimate of financial needs for the next fiscal year.	Minn. Stat. § 412.531, subd. 1.
Sept. 3	Labor Day; mandatory legal holiday. State law permits on and off sale liquor. No public business may be transacted, except in cases of necessity.	Minn. Stat. § 645.44, subd. 5. Minn. Stat. § 340A.504.
Sept. 6	Last day before November general election for city using electronic voting system for the first time to submit plan to secretary of state.	Minn. Stat. § 206.82, subd. 2.
Sept. 7	Last day before November general election to adopt an ordinance combining offices of clerk and treasurer in standard plan statutory city.	Minn. Stat. § 412.02, subd. 3.
Sept. 7	Last day before November general election to adopt ordinance increasing size of statutory city council from five to seven (or reducing size to five.) The ordinance must include a schedule of elections and terms to effect the change. If ordinance is passed the question must appear on the November ballot.	Minn. Stat. § 412.02, subd. 6.
Sept. 7	Last day before November election for city with new voting system to inform the public about its use.	Minn. Stat. § 206.58.

DATE	DUTY	LAW
Sept. 8	First day election materials from uncontested Nov. 2016 election may be destroyed unless subject to contest.	Minn. Stat. § 204B.40.
Sept. 21	In cities without a municipal primary, last day to mail absentee ballot applications to voters on the ongoing absentee voter list.	Minn. Stat. § 203B.04. Minn. R. 8210.0200, subp. 4.
Sept. 21	Updated master registered voter list must be available for absentee voting 46 days before general election.	Minn. Stat. § 201.091, subd. 2.
Sept. 21	Last day prior to November general election for preparation and delivery of absentee ballots. Ballots may be delivered sooner if they are ready.	Minn. Stat. § 204B.35, subd. 4. Minn. Stat. § 203B.06, subd. 3.
Sept. 21	For cities holding November city election by mail, first day to mail ballots to registered voters. Last day is Oct. 23.	Minn. Stat. § 204B.45, subd. 2. Minn. R. 8210.3000, subp. 4.
Sept. 25	First day before the November general election for city with new voting system to provide demonstration of equipment and voter instruction concerning its use.	Minn. Stat. § 206.58, subd. 1.
Sept. 30	Special taxing districts (EDAs, HRAs, port authorities, etc.) must adopt any proposed property tax levy and certify the proposed levy to the county auditor by this date. A final levy may be certified at any time now through December 28. For special taxing districts other than regional library systems and the three “metropolitan special taxing districts,” the final levy may exceed the proposed levy.	Minn. Stat. § 275.065 subds. 1, 3, 6.
Sept. 30	<p>All cities must adopt proposed budget by resolution and certify proposed tax levy to the county auditor on or before this date. Final levies may be lower than the proposed levy, but may not exceed the proposed levy.</p> <p>Cities 500 population or less: These cities may certify their final levy at any time from now through December 28. If your city has determined that its proposed property tax levy is also its final property tax levy, your city may notify the county auditor of this determination. This way, no further certification of final levy would be required.</p> <p>Cities over 500 in population: At the meeting adopting the proposed budget, cities with a population over 500 must announce the time and place of the subsequent meetings at which the budget and levy will be discussed and at which public comment will be permitted. The subsequent meeting information must be included in the minutes but newspaper publication of the minutes is not required. The meetings must be held at or after 6 p.m.</p>	Minn. Stat. § 275.065 subds. 1, 3.

DATE	DUTY	LAW
Sept. 30	<p>Cities over 500 population must, on or before Sept. 30, provide the county auditor with the following information:</p> <ul style="list-style-type: none"> • Date, place and time of the regularly scheduled meeting at which a <i>final budget and levy</i> will be determined. (<i>Note: Meetings must be held after Nov. 24 and at or after 6:00 P.M.</i>) • Phone number that city taxpayers may call if they have questions related to the auditor’s property tax notice. This does not require listing a private phone number. • Address where comments will be received by mail. <p>Charter cities must comply with this announcement requirement even if a city charter has provisions to the contrary.</p>	<p>Minn. Stat. § 275.065, subd. 3.</p> <p>See also LMC information memo, Budget Guide for Cities.</p>
OCTOBER 2018		
Oct. 3	LMC Regional Meeting: Fergus Falls	
Oct. 4	LMC Regional Meeting: St. Cloud	
Oct. 9	Columbus Day; optional legal holiday (city determines if it is a holiday). If city declares the holiday no public business may be transacted except in cases of necessity. State law permits sale of liquor (both on and off-sale).	<p>Minn. Stat. § 645.44, subd. 5. Minn. Stat. § 340A.504.</p>
Oct. 10	LMC Regional Meeting: Mountain Iron	
Oct. 11	LMC Regional Meeting: Baxter	
Oct. 12	Last day for city to send non-forwardable notice stating location of changed new polling place to affected households with at least one registered voter. Use sample notice prepared by the secretary of state.	<p>Minn. Stat. § 204B.16, subd. 1 a.</p>
Oct. 12	Last day before the November city election to appoint election judges. At least two election judges in each precinct polling place must be affiliated with different major political parties. Cities have the authority to appoint qualified individuals, including those not affiliated with a major political party, to be election judges, if no lists have been provided from the political parties, or if additional election judges are needed after names on the lists have been exhausted.	<p>Minn. Stat. § 204B.21, subd. 2.</p>
Oct. 15	Last day to notify utility customers of extension of cold weather rule to municipal utilities. Applies to disconnection of primary heat source to residential customers between Oct. 15 and April 15.	<p>Minn. Stat. § 216B.097.</p>

DATE	DUTY	LAW
Oct. 16	Last day for voters to register in advance for November general election. Pre-registration closes at 5 p.m. Voter registration card must be submitted to the secretary of state or county auditor within 10 days after the card was dated by the voter.	Minn. Stat. § 201.061, subd. 1.
Oct. 17	First day for election judges to deliver absentee ballots for November general election to hospital and health care facility residents who have applied for them.	Minn. Stat. § 203B.11, subd. 2.
Oct. 17	LMC Regional Meeting: Bemidji	
Week of Oct. 22 (or previous week).	<p>Clerk must publish first notice of November general election. Clerk must publish a second time next week. Fourth-class cities may choose to only post notice. City should print notice by Tuesday to allow a full two weeks' notice.</p> <p>Publication in the week prior to this is permissible but the two publications must be in successive weeks. Notice should state time of election, location of polling places, offices to be filled and all questions to be voted on. Clerk must also post notice in office for public inspection.</p>	Minn. Stat. § 205.16, subd. 1.
Oct. 23*	Last day before November general election post notice of election in the clerk's office. The notice must include the offices to be elected, the location of each polling place in the city and the hours for voting.	Minn. Stat. § 204B.34.
Oct. 23	Last day for clerk to publish sample ballot. Fourth-class cities may choose only to post ballot.	Minn. Stat. § 205.16, subd. 2.
Oct. 23	Last day before November general election to prepare sample ballot to be available for public inspection in clerk's office.	Minn. Stat. § 205.16, subd. 3.
Oct. 23	First day before municipal election for cities to test voting equipment. City must give two days published notice of time and place of test.	Minn. Stat. § 206.83.
Oct. 23	For cities holding November general election by mail, last day to mail ballots to registered voters.	Minn. Stat. § 204B.45, subd. 2. Minn. R. 8210.3000, subp. 4.
Oct. 24	LMC Regional Meeting: Marshall	
Oct. 25	LMC Regional Meeting: Mankato	
Oct. 26*	Last day before November general election to post notice of election, if desired. Fourth class cities may post if they opted not to publish.	Minn. Stat. § 205.16.

DATE	DUTY	LAW
Oct. 26	Last day before November general election for election judge to submit written notice of serving without pay.	Minn. Stat. § 204B.31, subd. 2.
Oct. 26	<p>Candidate receiving or making disbursements over \$750 must file financial report with filing officer 10 days before general election. Same requirement exists for committee promoting passage or defeat of special ballot question. If a candidate or committee fails to file report, the filing officer must immediately notify the candidate or committee of failure to file. If report is not filed within 10 days after notification is mailed, the filing officer must file a complaint with the Office of Administrative Hearings.</p> <p>NOTE: If the city has a website and at least 400 registered voters as of January 1, within 30 days of receipt of the report, it must be posted on the city website and kept available on the website for 4 years.</p>	Minn. Stat. § 211A.02, subd. 1(b)(2). Minn. Stat. § 211A.05.
Week of Oct. 29	Clerk must publish second notice of November general election. Fourth-class cities may choose only to post ballot.	Minn. Stat. § 205.16, subd. 1.
Oct. 30	LMC Regional Meeting: Rochester	
Oct. 30	First day before November general election for agent delivery of absentee ballot to voter in health care facility, residential program for adults or resident of a shelter for battered women. Voted ballot must be returned by 3 p.m. on election day.	Minn. Stat. § 203B.11, subd. 4.
Oct. 30	If the city is administering absentee voting, between after the close of business today up until election day, the ballots from return envelopes marked "Accepted" may be opened, duplicated as needed, initialed, and deposited in the ballot box.	Minn. Stat. § 203B.121, subd. 4.
Oct. 30	Final corrected master registered voter list must be available from the county auditor seven days before the November election.	Minn. Stat. § 201.091, subd. 2.
Oct. 31	Last day for cities with municipal heritage preservation commissions to submit to the Minnesota Historical Society an annual report summarizing the commission's activities, including designations, review, and other activities during the previous 12 months.	Minn. Stat. § 471.193, subd. 6.
Oct. 31	Last day for cities to file a report of unclaimed property with the commissioner of the Department of Commerce.	Minn. Stat. § 345.41(e).
Oct. 31	Minnesota Department of Revenue distributes first half of market value agricultural homestead credit payment.	Minn. Stat. § 273.1384, subd. 4.

DATE	DUTY	LAW
NOVEMBER 2018		
Nov. 2	Last day to pick up election supplies from county auditor.	Minn. Stat. § 204B.28, subd. 2.
Nov. 3	Last day to conduct election judge training for the November general election.	Minn. Stat. § 204B.25, subd. 1. Minn. R. 8240.1300, subp. 4.
Nov. 3	City office must be open from 10 a.m. to 3 p.m. for absentee ballot applications and voting in cities where clerk has taken on the duty of administering absentee voting laws.	Minn. Stat. § 203B.085.
Nov. 5	Last day absentee ballot applications returned on behalf of a voter by another person for the November election may be deposited in the mail or returned in person to the clerk. Applications may also be submitted to the clerk by fax.	Minn. Stat. § 203B.04, subd. 1.
Nov. 5	For cities holding municipal election in November, last day to publish ordinance changing council salaries. If not done before election, salary change cannot take effect until after next municipal election. This provision probably applies to most charter cities as well.	Minn. Stat. § 415.11.
Nov. 5	Last day before November general election for voters to apply in person for absentee ballots. Last day for voters to return completed absentee ballots. Some exceptions exist for persons in health care facilities. Clerk's office must be open until 5 p.m. where clerk has duty of administering absentee voting laws.	Minn. Stat. § 203B.04, subd. 3. Minn. Stat. § 203B.085. Minn. Stat. § 203B.05, subd. 1.
Nov. 5	Election judges obtain all election materials, including precinct voter rosters, and absentee ballot applications, from clerk before 9 p.m., or clerk arranges for delivery to polling place before voting begins.	Minn. Stat. § 201.221, subd. 3. Minn. Stat. § 204B.29, subd. 1.
Before voting begins.	Election judges perform all statutory duties pertaining to opening of polling places and ballot preparation, including posting the Voters Bill of Rights.	Minn. Stat. § 204C.08, subd. 1b-d. Minn. Stat. § 204C.09.
Nov. 6	City clerk posts sample municipal ballot at each polling place on election day.	Minn. Stat. § 205.16, subd. 3.
Nov. 6	STATE GENERAL ELECTION DAY. Polls must be open from 7 a.m. to 8 p.m. in all precincts. Public meetings prohibited between 6 p.m. and 8 p.m. Liquor sales are permitted under state law. All special school district levy elections must take place on this day as well.	Minn. Const. art. VII, § 7. Minn. Stat. § 205.07. Minn. Stat. § 204C.03, subd. 1. Minn. Stat. § 204C.05, subd. 1.
Nov. 6	Last day for cities to hold general or special election to raise taxes payable in 2018 above levy limit.	Minn. Stat. § 275.73, subd. 2.

DATE	DUTY	LAW
Nov. 6	Individuals returning absentee ballots on behalf of another voter must deliver the ballot before 3 p.m.	Minn. Stat. § 203B.08.
Nov. 6	For cities administering absentee ballots, after the close of business, last day to open, duplicate as needed, initial and deposit return envelopes marked “accepted” in the ballot box.	Minn. Stat. § 203B.121, subd. 4.
Nov. 6	After polls have closed ballot board tabulates absentee ballots by precinct. Absentee ballot totals added to the precinct polling place results.	Minn. Stat. § 203B.121, subd. 5.
Nov. 7	Election judges must deliver summary statements, ballots, and other materials to county auditor and/or clerk no later than 24 hours after polls close.	Minn. Stat. § 204C.27. Minn. Stat. § 204C.28.
Nov. 7	Within 24 hours after the polls close, the absentee ballot board must accept or reject absentee ballots that arrived after rosters/supplemental reports were generated.	Minn. Stat. § 203B.121, subd. 5.
Nov. 8	Clerk must return polling place rosters and completed voter registration cards to county auditor within 48 hours after polls close.	Minn. Stat. § 204C.27.
Nov. 9	First day to contest statutory city election (within seven days of completing the canvass), or to request recount. This day may shift if canvassing completed at an earlier date.	Minn. Stat. § 209.021, subd. 1. Minn. Stat. § 204C.36. Minn. Stat. § 205.185, subd. 3. Minn. Stat. § 211A.05, subd. 1.
Nov. 9	First day for city council to meet as canvassing board for municipal election.	Minn. Stat. § 205.185, subd. 3. Minn. Stat. § 204C.33.
Nov. 12	Veteran’s Day observed; mandatory legal holiday. No public business shall be transacted, except in cases of necessity. State law permits both on- and off-sale liquor.	Minn. Stat. § 645.44, subd. 5. Minn. Stat. § 340A.504.
Nov. 13	Last day after municipal election for candidate, or treasurer of a committee to promote or defeat ballot question to certify to filing officer (clerk) that all required reports have been submitted or that candidate and committee has not received contributions or made disbursements exceeding \$750. If a candidate or committee fails to file report, the filing officer must immediately notify the candidate or committee of failure to file. If report is not filed within 10 days after notification is mailed, the filing officer must file a complaint with the Office of Administrative Hearings. NOTE: If the city has a website and at least 400 registered voters as of January 1, within 30 days of receipt of the report, it must be posted on the city website and kept available on the website for 4 years.	Minn. Stat. § 211A.05, subd. 1. Minn. Stat. § 211B.32. Sec. of State Campaign Financial Report Cert. of Filing. Minn. Stat. § 211A.02.

DATE	DUTY	LAW
Nov. 15	Last day in 2018 a property owner may pre-pay entire amount of special assessment remaining due with interest accrued to Dec. 31, 2018.	Minn. Stat. § 429.061, subd. 3.
Nov. 15	First day for cities with liquor stores operating at a net loss prior to interfund transfer in two of three consecutive years to hold as public on the question of whether the city shall continue to operate a municipal liquor store.	Minn. Stat. § 340A.602.
Nov. 16	Last day for city council to meet as canvassing board for municipal election and declare results.	Minn. Stat. § 205.185, subd. 3. Minn. Stat. § 204C.33.
Nov. 16	For cities with an ordinance governing signs, last day to have campaign signs posted in the city.	Minn. Stat. § 211B.045.
Nov. 19	Last day to issue certificate of election - after the time for contesting elections has passed. Clerk issues certificate if the candidate has filed Campaign Financial Report Certification of Filing form and the losing candidate has not requested a recount. A clerk who issues certificate to candidate with receipts or disbursements over \$750, who has not certified that all financial reports have been filed, is guilty of a misdemeanor.	Minn. Stat. § 211A.05, subd. 1. Minn. Stat. § 204C.36. Minn. Stat. § 205.185 subd. 3. Minn. Stat. § 209.021, subd.1.
After receiving certificates of election but before performing the duties of office.	Winners in statutory city election qualify by taking oath. Elected clerks and treasurers in standard plan statutory cities qualify by filing bond. Terms for newly elected officials do not begin until the first Monday in January 2019, even if they take the oath in 2018.	Minn. Stat. § 412.02, subd. 2. "When Do Newly Elected Council Members Assume Office," <i>Minnesota Cities</i> , (Dec. 1989, p. 14).
Nov. 22	Thanksgiving Day; mandatory legal holiday. No public business shall be transacted except in cases of necessity. State law does not allow off-sale of liquor.	Minn. Stat. § 645.44, subd. 5. Minn. Stat. § 340A.504.
Nov. 23	Day after Thanksgiving; optional legal holiday as determined by city council. If council declares holiday, no public business shall be transacted except in cases of necessity. Both on- and off-sale liquor are permitted under state law.	Minn. Stat. § 645.44, subd. 5. Minn. Stat. § 340A.504.
Nov. 25	First day cities over 500 population may hold the meeting to allow public input on the final budget and tax levy. The adoption meeting must be held at/ or after 6 p.m. The public must be allowed to speak at the meeting before adoption of the final budget. The final levy must be certified to the county auditor after the public input meeting and must be by December 28.	Minn. Stat. § 275.065, subd. 3c. Minn. Stat. § 275.07.
Nov. 29	LMC Regional Meeting: Golden Valley	

DATE	DUTY	LAW
Nov. 30	Last day to certify assessments for garbage collection.	Minn. Stat. § 429.061, subd. 3. Minn. Stat. § 443.015.
Nov. 30	Last day to certify special assessments and assessments for snow removal, weed elimination, tree maintenance, and other current services to the county auditor.	Minn. Stat. § 429.061, subd. 3. Minn. Stat. § 429.101.
Nov. 30	Last day for city to certify to county auditor the service charges within a special service district that are to be levied on the net tax capacity of the affected properties.	Minn. Stat. § 428A.05. Minn. Stat. § 429.061, subd. 3.
Nov. 30	Ask county auditor what date will be enforced for certification of unpaid water and sewer bills. Our reading of the statutes is that the deadline is five business days after Dec. 20, along with the deadline for certification of the property tax levy (calculated as Dec. 28), but apparently some counties require certification along with special assessments under Ch. 429.	Minn. Stat. § 444.075, subd. 3.
DECEMBER 2018		
Dec. 3	By this date cities must receive from county treasurer 100 percent of estimated levy receipts from first settlement date to Nov. 20. (Ten business days after Nov. 15, assuming the Friday after Thanksgiving is observed as a holiday.)	Minn. Stat. § 276.111.
Dec. 3	Last day for county auditor to deliver real and personal property tax books to assessor. Assessor files oath at or before time books are delivered. Failure to file deemed a refusal to serve.	Minn. Stat. § 273.03, subd. 1. Minn. Stat. § 273.05, subd. 2.
Dec. 6	Last day after municipal election for candidate or treasurer of a committee to promote or defeat ballot question to certify to filing officer (clerk) that all required reports have been submitted, or that candidate or committee has not received contributions or made disbursements exceeding \$750. If no report filed, the filing officer shall immediately notify the candidate or committee of failure to file. If report is not filed within 10 days after notification mailed, the filing officer shall file a complaint with the Office of Administrative Hearings. NOTE: If the city has a website and at least 400 registered voters as of January 1, within 30 days of receipt of the report, it must be posted on the city website and kept available on the website for 4 years.	Minn. Stat. § 211A.05, subd. 2. Minn. Stat. § 211A.02, subd. 1. Minn. Stat. § 211A.02.

DATE	DUTY	LAW
Dec. 6	Candidates for November general municipal election receiving or making disbursements over \$750 must file financial report with filing officer (clerk). Same deadline exists for committees promoting passage or defeat of special ballot question. If a candidate or committee fails to file report, the filing officer must immediately notify the candidate or committee of failure to file.	Minn. Stat. § 211A.02, subd. 1(b)(3). Minn. Stat. § 211A.05. Minn. Stat. § 211B.32.
	If report is not filed within 10 days after notification is mailed, the filing officer must file a complaint with the Office of Administrative Hearings. NOTE: If the city has a website and at least 400 registered voters as of January 1, within 30 days of receipt of the report, it must be posted on the city website and kept available on the website for 4 years.	Minn. Stat. § 211A.02.
Dec. 10	Last day for commissioner of Department of Revenue to notify cities of their final certified levy.	Minn. Stat. § 275.74, subd. 1.
Dec. 24	Christmas Eve. No off-sale liquor sales permitted after 8 p.m.	Minn. Stat. § 340A.504, subd. 4(4).
Dec. 25	Christmas Day. State law permits sale of liquor, but not off-sale.	Minn. Stat. § 645.44, subd. 5. Minn. Stat. § 340A.504, subd. 4(4).
After adoption of budget.	Cities must publish summary budget statement in newspaper, in form prescribed by the state auditor. Rather than publishing in a newspaper, cities can also meet this requirement by printing the summary in a city newsletter or other mailing sent to all households.	Minn. Stat. § 471.6965.
Dec. 26	Commissioner of Department of Revenue distributes LGA, and PERA pension reimbursement aid. (Second of two payments.)	Minn. Stat. § 273.1385, subd. (1). Minn. Stat. § 273.1384, subd. 1.
Dec. 28	Local tax levies must be certified by the city to the county auditor “on or before five working days after December 20 in each year.”	Minn. Stat. § 275.07, subd. 1.
Dec. 28	Last day to certify unpaid sewer and water charges to county auditor for certification of the property tax levy. (See Nov. 30 entry for additional discussion.)	Minn. Stat. § 444.075, subd. 3(e).
Dec. 28	Last day to for metro cities to certify its final property tax levy with the county auditor.	Minn. Stat. § 275.07.
Dec. 30	Last day for cities over 2,500 population, cities receiving taconite aid, and towns over 5,000 population must file annual report of local government levies with commissioner of the Department of Revenue. If not filed by Jan. 30, Department of Revenue will impose a penalty.	Minn. Stat. § 275.62, subd. 1.

DATE	DUTY	LAW
Dec. 31	Last day for the board of review, usually by the city council, to send assessment and classification changes to county board.	Minn. Stat. § 274.01, subd. 1(a).
Dec. 31	Last day for charter commission to submit annual report outlining activities and accomplishments for the preceding calendar year to the chief judge of the district court.	Minn. Stat. § 410.05, subd. 2.
At close of calendar year.	Statutory city utilities commission files financial report with city clerk. This becomes part of clerk's annual financial statement.	Minn. Stat. § 412.381.
JANUARY 2019		
Immediately after close of calendar year.	Treasurer's annual financial statement filed for public inspection with clerk in statutory cities.	Minn. Stat. § 412.141.
After close of fiscal year.	Library board files financial report with city council.	Minn. Stat. § 134.13.
After close of fiscal year.	Salaried fire relief associations, police relief associations, and volunteer fire relief associations with assets or liabilities of at least \$500,000, in the prior year or any previous year must furnish financial report to city council and make available for public inspection. The state auditor may accept an audited report due June 30 in lieu of this report.	Minn. Stat. § 69.051, subd. 1(2).
Jan. 1	Beginning of city fiscal year.	Minn. Stat. § 471.696.
Jan. 1	First day for cities and other solid waste collectors to disclose to each solid waste customer or generator where waste is being deposited, and include information concerning liability for contamination. Last day is March 31.	Minn. Stat. § 115A.9302, subd. 2.
As soon as practicable after Jan. 1.	Statutory city clerk certifies to council the amount of tax collections and other income (excluding gifts) that have been credited to each fund in each of three previous years and yearly averages. This requirement apparently applies only to proceeds. The requirement does not apply to Iron Range cities.	Minn. Stat. § 471.69.
Jan. 1	New Year's Day; mandatory legal holiday. No public business may be transacted, except in cases of necessity. State law permits both on- and off-sale of liquor.	Minn. Stat. § 645.44, subd. 5. Minn. Stat. § 340A.504.
Jan. 7	Terms begin for officers elected at the Nov. 6, 2018 general election. Elected officials may take the oath of office in November or December after receiving a certificate of election.	Minn. Stat. § 412.02, subd. 2. Minn. Stat. § 123B.09, subd. 1.

DATE	DUTY	LAW
Before first meeting of library board.	Mayor appoints library board members with approval of the council.	Minn. Stat. § 134.09, subds. 1, 2.
First council meeting.	If statutory city council members elected in November have not yet taken oath of office, they should do so now.	
First council meeting.	Statutory cities designate official newspaper. If the city chooses to use their website as an alternative place to advertise transportation projects it must be designated at the same meeting.	Minn. Stat. § 412.831. Minn. Stat. § 331A.12, subd. 2.
First council meeting.	Statutory cities choose acting mayor.	Minn. Stat. § 412.121.
Jan. 15	Deadline for municipal liquor stores to file proof of financial responsibility with commissioner of Department of Public Safety.	Minn. Stat. § 340A.603.
Jan. 21	Martin Luther King, Jr., Day; mandatory legal holiday. No public business may be transacted, except in cases of necessity. State law allows sale of liquor, both on- and off-sale.	Minn. Stat. § 645.44, subd. 5. Minn. Stat. § 340A.504.
Jan. 25	Last date for receiving initial year-end settlement from county treasurer. If not paid by this date county must pay 8 percent interest.	Minn. Stat. § 276.09. Minn. Stat. § 276.111.
Jan. 30	Last date for housing and redevelopment authority to file report of activities, receipts and expenditures with commissioner of Employment and Economic Development, state auditor, and city council.	Minn. Stat. § 469.013, subd. 1.
Jan. 30	Last day for cities over 2,500 population, cities receiving taconite aid, and towns over 5,000 population to file revenue report with Department of Revenue without penalty. Report was officially due Dec. 30.	Minn. Stat. § 275.62, subd. 4.
Jan. 31	Last day for cities outside the metro area to certify municipal election hours to county auditor. Minimum voting hours are 5 p.m. to 8 p.m.	Minn. Stat. § 205.175, subd. 3.
Jan. 31	Last day for city to forward 2018 summary budget information to state auditor using forms provided by state auditor.	Minn. Stat. § 6.745, subd. 1.
Jan. 31	Lobbyist expenditure report due in the state auditor's office by this date.	Minn. Stat. § 6.76.
Jan. 31	Last day for local public housing authority to report the loss in the number of low-income rental units or Section 8 certificates or vouchers from the previous year to the commissioner of the Minnesota Housing Finance Agency.	Minn. Stat. § 469.0305, subd. 1.

DATE	DUTY	LAW
Jan. 31	Cities must post the OSHA 300A Summary of Work-related Illness and Injury report for 2018. The report must be posted in a conspicuous area where employee notices are usually placed.	29 C.F.R. § 1904.32. MN Dept. of Labor and Industry – MN OSHA Compliance.
Jan. 31	Assessment districts must complete their work and records must be delivered to county assessor on or before this date.	Minn. Stat. § 273.065.
Jan. 31	Last day for cities with subsurface sewage treatment system (SSTS) ordinances to submit report to Minnesota Pollution Control Agency (MPCA) for 2018 information.	Minn. Stat. § 115.55. Minn. R. 7082.0040 subp. 5.
Jan. 31	Last day for city’s principal accounting officer to file report of outstanding obligations as of Dec. 31, 2018, with county auditor.	Minn. Stat. § 471.70.
Jan. 31	Last day for statutory and fourth-class charter cities to designate official depositories. If council fails to act by deadline, treasurer selects depositories.	Minn. Stat. § 427.01. Minn. Stat. § 427.09.
Jan. 31	Last day for candidate or ballot committee to file final financial report with filing officer (city clerk) if candidate/committee received or made disbursements over \$750 in 2018. If a candidate or committee fails to file report, the filing officer must immediately notify the candidate or committee of failure to file. If report is not filed within 10 days after notification is mailed, the filing officer must file a complaint with the Office of Administrative Hearings. NOTE: If the city has a website and at least 400 registered voters as of January 1, within 30 days of receipt of the report, it must be posted on the city website and kept available on the website for 4 years.	Minn. Stat. § 211A.02, subd. 1(b). Minn. Stat. § 211A.05. Minn. Stat. § 211A.02.
FEBRUARY 2019		
Feb. 12	Optional local election date.	Minn. Stat. § 205.10, subd. 3a.
Feb. 14	Last day for clerks in cities under 2,500 population to file city financial statement in clerk’s office for public inspection and present it to the council.	Minn. Stat. § 471.698, subd. 1(b).
Feb. 14	Last day for volunteer fire relief associations and independent firefighting corporations with assets or liabilities of less than \$500,000 in the prior year or previous year to present certified financial statement to city council and file in relief association office for public inspection.	Minn. Stat. § 69.051, subd. 1a(d).
Feb. 15	Last day for county assessor to notify clerk of date for board of appeal and equalization meeting.	Minn. Stat. § 274.01, subd. 1(a).

DATE	DUTY	LAW
Feb. 15	Deadline for volunteer fire relief association to apply to commissioner of Department of Revenue for reimbursement of supplemental benefits paid in the preceding calendar year to recipients of lump sum pension or retirement benefit distributions.	Minn. Stat. § 424A.10, subd. 3.
Feb. 18	President's Day; mandatory legal holiday. No public business shall be transacted, except in cases of necessity. State law permits on- and off-sale of liquor.	Minn. Stat. § 645.44, subd. 5. Minn. Stat. § 340A.504.
MARCH 2019		
Mar. 15	Last day for city with 10 percent gambling expenditure requirements to file report of all 2018 revenues and expenditures with state Gambling Control Board.	Minn. Stat. § 349.213, subd. 1.
Mar. 15	Last day for city imposing tax on gross receipts of gambling proceeds to file annual report Form LG500 with state gambling control board. The tax, up to three percent per year, may be imposed only if the amount is necessary to cover the costs to regulate gambling in their jurisdiction.	Minn. Stat. § 349.213, subd. 3. Minnesota Gambling Control Board forms.
Mar. 15	For cities not participating in the voluntary state wide volunteer firefighter retirement plan, last day for clerk in city with municipal fire department (or secretary of independent fire department) and fire chief to jointly file two copies of fire equipment certificate for state aid with commissioner of Department of Revenue.	Minn. Stat. § 69.011, subd. 2(a).
Mar. 15	Last day for clerk to file peace officers certification for state aid with commissioner of Department of Revenue. Cities with police relief associations must also certify to county auditor.	Minn. Stat. § 69.011, subd. 2(c).
Mar. 15	Last day for the department of revenue to reimburse the firefighter relief association for the amount of the supplemental benefits paid by the relief association to qualified recipients and to survivors of deceased active or deferred volunteer firefighters. Payment is made to the city clerk who has 30 days to transmit the payment to the association if the association has filed a financial report with the city.	Minn. Stat. § 424A.10, subd. 3(a).
Mar. 25	Earliest date aid penalty may begin to accrue if the current year state peace officer aid or state fire aid application form is not submitted to the Department of Revenue. Penalty will be computed beginning 10 days after postmark of the commissioner's notification that application was not received.	Minn. Stat. § 69.011, subd. 3.

DATE	DUTY	LAW
Mar. 31	Last day for publication of annual financial statement or a summary of the statement in a form as prescribed by the auditor in cities under 2,500 population. (If no qualified newspaper in city, city must post in three places). Also, last day to submit copy of city financial statement to state auditor in cities under 2,500 population.	Minn. Stat. § 471.698, subd. 1(c), (d).
Mar. 31	Last day for city operating municipal liquor store to publish annual balance sheet of liquor store operations in official newspaper.	Minn. Stat. § 471.6985.
Mar. 31	Last day for volunteer fire relief associations with assets or liabilities of less than \$500,000 in the prior year or any previous year to submit certified financial statement to state auditor. Lump sum schedules and forms must also be filed with the state auditor by this date. State auditor may extend deadline up to Nov. 30 upon demonstration of hardship or inability to conform by a relief association. If report is not received by Nov. 30, current state aid will be forfeited and, until state auditor receives the required information, the relief associations will be ineligible to receive any future state aid.	Minn. Stat. § 69.051, subds. 1a (d), 1b.
Mar. 31	Last day for cities and other solid waste collectors to disclose to each solid waste customer or generator where waste is being deposited and include information concerning liability for contamination.	Minn. Stat. § 115A.9302, subd. 2.
Mar. 31	All state-issued liquor consumption and display permits expire this day.	Minn. Stat. § 340A.414, subd. 4.
APRIL 2019		
Reminder	Cities that hold odd year elections and are planning to hold municipal primary election August 13, 2019, should begin planning early. Under current law, the first date for filing affidavits of candidacy for an August 13, 2019, municipal primary is May 21, 2019; therefore, actions by cities such as resolutions establishing a primary and publishing and posting notice of the first and last days for filing, should be planned and carried out well in advance of May 21, 2019.	Minn. Stat. § 205.13, subd. 1a. Minn. Stat. § 205.065, subd. 1.
Apr. 1	According to the Department of Health, April 1 is the first day a city can provide and make available to customers the city's consumer confidence report on safety of drinking water. Last day is July 1, according to statute.	40 C.F.R. § 141.153. Minn. R. 4720.0350. Minn. Stat. § 144.383. MN Dept. of Health. EPA website.
Apr. 1	Last day to file a resolution with the county auditor to withdraw from participation in a combined polling place.	Minn. Stat. § 204B.14, subd. 2.

DATE	DUTY	LAW
Apr. 1	Last day for cities under 2,500 population that have awarded a business subsidy in the last five years, and all cities over 2,500 population, to file a business subsidy report with the commissioner of the Department of Employment and Economic Development.	Minn. Stat. § 116J.994, subd. 8.
Apr. 1	Last day for library board to file financial information with Department of Education.	Minn. Stat. § 134.13.
Apr. 1	Last day for statutory city to pay previous year's tax anticipation certificates.	Minn. Stat. § 412.261.
Apr. 1	Earliest date board of review meetings may be called by county assessor. Clerk must give posted and published notice of the meeting at least 10 days in advance. Board must complete its work within 20 days after convening. Last day to convene is May 31.	Minn. Stat. § 274.01, subd. 1(a), (g).
Apr. 14	Last day for the city clerk to transmit state reimbursement to the firefighter relief association for the amount of the supplemental benefits paid by the relief association to qualified recipients and to survivors of deceased active or deferred volunteer firefighters if the association has filed a financial report with the city.	Minn. Stat. § 424A.10, subd. 3(a).
April 15	For cities holding odd year elections, last day before Nov. 5 general election for cities to establish a municipal primary. The clerk must notify the secretary of state and county auditor within 30 days after adopting resolution or ordinance. The date for any new primary must be Aug. 13, 2019. Although the statute says the decision must be made at least three months before the general election, other statutory requirements for primaries including establishing candidate-filing dates create the need to decide much earlier.	Minn. Stat. § 205.065, subd. 2.
April 9	Optional local election date.	Minn. Stat. § 205.10, subd. 3a.
April 30	For cities with odd year elections, last day to submit changes in previously filed electronic voting plans to secretary of state.	Minn. Stat. § 206.82, subd. 2.
MAY 2019		
May 1	Last day to establish a single, combined polling place for third or fourth class cities in which all the voters of the city or town will cast their ballots; for two contiguous precincts in the same city that have a combined total of fewer than 500 registered voters; or for up to four contiguous municipalities located entirely outside the metro area.	Minn. Stat. § 204B.14, subd. 2.

DATE	DUTY	LAW
May 2	For cities holding municipal primary elections in August, last day to publish notice of filing for candidacy. Notice must state closing time for filing on the last day as no later than 5 p.m. To avoid possible conflicts with state law, cities should accept filing until 5 p.m. on the last day for filing.	Minn. Stat. § 205.13, subd. 2. Minn. Stat. § 204B.09, subd. 1 c. Minn. Stat. § 205A.07.
May 8	County auditor holds tax delinquent land sale.	Minn. Stat. § 280.01.
May 10*	For cities holding municipal primary elections in August, last day to post notice of filing for candidacy. Notice must state closing time for filing on the last day as no later than 5 p.m. To avoid possible conflicts with state law, cities should accept filing until 5 p.m. on the last day for filing.	Minn. Stat. § 205.13, subd. 2. Minn. Stat. § 204B.09, subd. 1 c.
May 14	Optional local election date.	Minn. Stat. § 205.10, subd. 3a.
May 15	Last day before August primary to designate new or different polling places.	Minn. Stat. § 204B.16, subd. 3.
May 15	Last day for county auditor to furnish city with list of eligible voters to serve as election judges.	Minn. Stat. § 204B.21, subd. 1.
May 16	For cities with odd year elections, last day for city to revoke or authorize mail election precinct prior to the primary election.	Minn. R. 8210.3000, subp. 2.
May 20	Earliest time a city can receive May tax settlement from county treasurer. Payment may be delayed if county was late mailing out property tax statements.	Minn. Stat. § 276.09. Minn. Stat. § 276.10. Minn. Stat. § 276.11.
May 21	For cities holding municipal primary elections in August, first day for filing affidavits for candidacy. A copy of the fair campaign practices digest, and, if appropriate, a financial reporting form and a certification of filing form must be distributed to each candidate by the filing officer at the time that the candidate's affidavit of candidacy is filed.	Minn. Stat. § 205.13, subd. 1a. Minn. Stat. § 211B.14.
May 21	For cities holding municipal primary in August, last day for city clerk to provide written notice to county auditor of that election, stating the date of the election, the offices to be voted on, and title and language of each question to be voted on at the election. Also last day to provide written notice to county auditor of a cancellation of a special election which was to be held at the primary.	Minn. Stat. § 205.16, subd. 4.
May 27	Memorial Day; mandatory legal holiday. No public business shall be transacted, except in cases of necessity. Liquor sales, both on- and off-sale, are permitted under state law.	Minn. Stat. § 645.44, subd. 5. Minn. Stat. § 340A.504.

DATE	DUTY	LAW
May 31*	Cities providing electric service for retail customers, or have over 1,000,000,000 cubic feet in annual throughput of natural gas to retail customers must file a conservation improvement plan with the commissioner of Department of Commerce. Plans must be filed at least every three years. Cities must also provide an evaluation detailing its energy conservation improvement spending and investments for the previous period. Reporting must be done through a worksheet on the Department of Commerce website and emailed to the department when completed. Instructions are available on the Department of Commerce website.	Minn. Stat. § 216B.241, subd. 1b(g). Minnesota Department of Commerce CIP program.
May 31	Last day to hold meeting of board of appeal and equalization. Actual date fixed by county assessor. Commissioner of Department of Revenue may grant extension of time to city board of review.	Minn. Stat. § 274.01, subd. 1(a).
JUNE 2019		
June 4	Last day before primary election for non-metro cities with fewer than 400 registered voters to give notice of decision to hold election by mail. Cities may also establish mail balloting for precincts with less than 100 registered voters for local or state elections. Cities must have previously requested permission and received approval from county auditor to conduct balloting by mail.	Minn. Stat. § 204B.45, subd. 2. Minn. R. 8210.3000, subp. 3.
June 6	For cities holding a municipal primary in August, last day for filing affidavits of candidacy for primary. The clerk's office must be open today for filing between 1:00 and 5:00, at a minimum.	Minn. Stat. § 205.13, subd. 1a. Minn. Stat. § 204B.09, subd. 1 c.
June 6	Last day for candidates to file affidavits of withdrawal. All withdrawals must be filed by 5 p.m. After the deadline for filing the affidavit of withdrawal has passed, clerk should order printing of ballots to be available to absentee voters by June 23.	Minn. Stat. § 205.13, subd. 6. Minn. Stat. § 204B.35.
June 14	Last day before primary election for city with new voting system to inform the public about its use.	Minn. Stat. § 206.58, subd. 1.
June 14	For cities adopting a new electronic voting plan, last day to file the plan with the Secretary of State before the primary election.	Minn. Stat. § 206.82, subd. 2.
June 14	First day for county auditor to conduct training for election judges. Those who have had basic training as a judge in the past 24 months need not repeat basic training. Last training day for general election is Nov. 2.	Minn. Stat. § 204B.25, subd. 1. Minn. R. 8240.1300, subp. 4.
June 14	For cities holding a municipal primary in August, last day to mail absentee ballot applications to city voters on permanent list.	Minn. Stat. § 203B.04, subd. 5. Minn. R. 8210.0200, subp. 4.

DATE	DUTY	LAW
June 19	Last day for a city to adopt an election precinct boundary change for use in its August municipal primary election this year. Upon adoption, the secretary of state and county auditor must be notified immediately and provided updated maps. The precinct boundary change shall not take effect until notice of the change has been posted in the office of the municipal clerk or county auditor for at least 56 days.	Minn. Stat. § 204B.14, subds. 4, 5.
June 19	Last day for county treasurer to pay city at least 70 percent of May tax settlement if city has made written request for payment. Payment may be delayed if county was late mailing property tax statements.	Minn. Stat. § 276.11.
June 24	Last day for city to challenge population and household estimates from the state demographer. If the challenge does not result in an acceptable estimate, July 1 is the last day the city has to notify demographer of its intent to have special census done.	Minn. Stat. § 4A.02 (c).
June 28	Absentee ballots that are ready for use should be prepared and delivered to clerk or other election official by this date.	Minn. Stat. § 204B.35, subd. 4.
June 28	For cities conducting an August primary by mail, first day to begin mailing ballots to registered voters.	Minn. Stat. § 204B.45, subd. 2. Minn. R. 8210.3000, subp. 4.
June 28*	Cities operating municipal liquor stores with total annual sales over \$350,000 must submit audited financial statements to state auditor by this date.	Minn. Stat. § 471.6985, subd. 2.
June 30	Deadline for filing port authority financial statement with state auditor.	Minn. Stat. § 469.056, subd. 5.
June 30	Deadline for filing economic development authority financial statement with state auditor.	Minn. Stat. § 469.100, subd. 5.
June 30	Last day for cities to file annual report with the state building codes and standards division on construction and development-related fees collected by cities. If a city's cumulative fees did not exceed \$5,000 in the reporting year, the city is exempt from the reporting requirement.	Minn. Stat. § 326B.145.
June 30	Tax capacity of tax increment district for which certification is requested by this date is based on prior year's assessment. If requested after June 30, original tax capacity is based on current year's assessment. Tax increment assessment agreements must be executed prior to July 1 of the assessment year to be effective for that year. Last day to ask county auditor for certification of new tax increment financing district or to request modification to an existing district for current levy year.	Minn. Stat. § 469.174, subd. 7. Minn. Stat. § 469.177, subds. 6, 8.

DATE	DUTY	LAW
June 30	Last day for clerks in cities over 2,500 population to submit audited financial statement to state auditor. Clerk must also publish (or post three copies, if no qualified newspaper in city) within 30 days after June 30.	Minn. Stat. § 471.697, subd. 1(c).
June 30	Last day for salaried fire relief associations, police relief associations, and volunteer fire relief associations with assets or liabilities of at least \$500,000 in the prior year or any previous year to submit audited financial statement to state auditor. State auditor may extend deadline up to Nov. 30 upon demonstration of hardship or inability to conform by a relief association. If report is not received by Nov. 30, current state aid will be forfeited. Until state auditor receives the required information, the relief associations will be ineligible to receive any future aid.	Minn. Stat. § 69.051, subds. 1(3), 1b.

NOTE: Please refer to July 2018 section of this calendar to plan ahead for deadlines in July 2019. Keep in mind there are no state or national elections in odd years.