

Important Items to Remember

Budget - Mill - County

- Draft Budget to the county by 1st Monday in July
- Permissive mill will need to be done two times first with estimated then with final budget in August
- 1st Monday in August - Valuation forms from DOR
- Full mill levy and budget to county by the later of October 1st or 60 days after receipt of valuation

Elections

- January 11 - March 12 = Oath of Canadicy to Elections Administrator
- Oath of Office = Newly elected and reelected supervisor take their oath of office prior to taking office in January in odd years. Even though supervisors may be elected by acclimation in April, they don't officially start their term until January. Some election administrators get conservation district elections mixed up with special purpose elections and ask for them to be done in May, but that doesn't work for conservation districts.
- Supervisors appointed to fill unexpired terms should take the oath of office prior to participating in meetings. Urban supervisors take the oath of office when appointed or reappointed by the municipalities before they participate in meetings (their term is three years from the time of appointment).
- Term dates should be put on the oaths of office because it makes it easier to fix problems down the road if necessary. The oath of office forms should be filed with your county office, but in the end, the CD that is responsible for keeping their records, so be sure to keep copies.
- It is important that supervisors are elected and appointed properly for a variety of reasons, the most important of which is that they are protected by the law if they are properly seated. They may be protected if they aren't, but it would be an extra, nerve wracking hoop to jump through to explain why the law wasn't followed.

Taxes & Liabilities

941 -

- At the end of every quarter you will have to submit a 941 report to the IRS. These are due at the end of the month following the end of the quarter.
- Example: First quarter is January through March so the first quarter report would be due to the IRS by April 30th.

State Withholding

- If you are a **monthly filer** your payments are due by the 15th of the following month.
Example: You are reporting for January so the payment would be due to the Department of Revenue by February 15th.
- If you are a **quarterly filer** your payments are due by the 15th of the month following the end of the quarter. Example: First quarter is January through March so the first quarter report would be due to the Department of Revenue by April 15th.
- If you are an **Annual filer** you report and payment will be due to the Department of Revenue by January 31st.

Unemployment Insurance

- Just as a reminder governmental entities need to change their rates starting July 1st.
- 1st Quarter – January, February & March – due April 30th
- 2nd Quarter – April, May June – due July 31st
- 3rd Quarter – July, August, September – due October 31st
- 4th Quarter – October, November, December – due January 31st

Year End

**** For tax year 2018 all W2, W3, 1099 MISC, 1096 UI –G5, 941 and Annual M3 are all due to both the employees and contractors and to the agencies you are reporting too.**