



TENTATIVE 2008-09 TIMELINE

2009-2010 Budget Process SPECIAL SESSION ACT 1 OF 2006

Subject to PDE revision

JUNE 2008

6/1/08 A school district must furnish new tax enactments, repeals and changes to DCED no later than June 1 to require withholding of a new tax, withholding at a new rate, or to suspend withholding of such tax effect July 1, 2008 [Section 351 (f) (1)]

6/5/08 A district that is rejecting 2008-09 property tax allocation funding must submit a copy of the resolution to the PDE [Section 903 (b)]

6/10/08 The school board will make its proposed final budget available for public inspection no later than 20 days prior to adoption [Section 312 (c)]

6/15/08 DCED will release withholding rates on the Local Tax Withholding Register [Section 351 (e)]

6/20/08 A school board must give public notice of its intent to adopt its FY2008-09 final budget no later than 10 days prior to adoption [Section 312 (c)]

6/30/08 A school board must adopt their FY2008-09 final budget by June 30, 2008. The board of school directors shall certify that the proposed final budget complied with the requirements of Section 687 of the School Code [Section 312 (a)]

6/30/2008 A school district must adopt a resolution implementing the homestead and farmstead exclusion no later than last day of the fiscal year immediately preceding the fiscal year in which the homestead and farmstead exclusion take effect [Section 342]

6/30/08 School Board will adopt a resolution authorizing installment payments of property taxes. [Section 1502 (b)]

JULY 2008

7/15/08 Within 15 days of adopting an installment payment resolution, the tax collector may request that the district consider increasing compensation or the district may, by sending a certified letter, inform the tax collector that their compensation may be adjusted. [Section 1505 (a) & (b)]

7/15/08 School district deadline to submit 2008-2009 final budget to Department of Education on form PDE-2028 [Section 687 (b) of the School Code]

AUGUST 2008

8/4/08 The PDE will inform election officials of each county of the school districts in that county that have passed a resolution to reject the 2008-2009 property tax reduction allocation presuming sufficient revenue is available in fund for distribution [Section 904 (b)]

8/15/08 The annual deadline by which the PA Department of Education (PDE) must calculate the index [Section 333 (l)]

8/28/08 The PDE pays school districts 50% of their 2008-2009 state allocation of property tax reduction funding presuming sufficient revenue is available in fund for distribution [Section 505 (b)]

8/29/08 Within 45 days of sending a certified letter to their tax collector, the school district shall consider any adjustment in compensation due to installment payments. [Section 1505 (b)]

SEPTEMBER 2008

9/1/08 The annual deadline by which the PDE is required to publish the index in the *Pennsylvania Bulletin* [Section 333 (l)]

9/30/08 The annual deadline by which the PDE must provide districts with dates by which actions are required [Section 313 (1)]

OCTOBER 2008

10/23/08 The PDE pays school districts 50% of their 2008-2009 state allocation of property tax reduction funding presuming sufficient revenue is available in fund for distribution [Section 505 (b)]

NOVEMBER 2008

11/4/08 General Election Day

DECEMBER 2008

12/15/08 The annual deadline on which the Department of Community and Economic Development (DCED) releases withholding tax rates on the Local Tax Withholding Register [Section 351 (e)]

12/15/08 The annual deadline by which school districts must certify to the PDE the total amount of Sterling Act tax credits [Section 503 (b) (2)]

12/30/08 The PDE will inform districts of the school years to be used from Annual Financial data for the purpose of calculating exceptions [Section 333 (j) (4)]

12/31/08 The deadline for school boards to notify property owners of the homestead/farmstead exclusion program by first class mail [Section 341 (b)]

JANUARY 2009

1/29/09 The deadline by which a school board must make their FY2009-10 proposed preliminary budget available for public inspection or they may adopt a resolution indicating that they won't raise taxes above the index no later than January 29, 2009 [Section 311 (c) & Section 311 (d)]

FEBRUARY 2009

2/3/09 No later than 5 days after adoption of the resolution indicating that they won't raise taxes above the index, a school district must submit information on the proposed tax rate increase to the PDE and send a copy of the resolution to the PDE [Section 311 (d) (2) (ii)]

2/08/09 A school board must give public notice of its intent to adopt the FY2009-10 preliminary budget unless a resolution indicating that taxes will not be raised above the index was adopted [Section 311 (c)]

2/13/09 Within 10 days of receipt of a school district's information, the PDE will notify a district that adopted a resolution indicating that taxes will not be raised above the index whether their FY2009-10 proposed tax rates are equal to or less than their Index [Section 311 (d) (4)]

2/18/09 The deadline by which school boards must adopt their preliminary budget proposals for FY2009-10 [Section 311 (a)]

2/23/09 School districts submit information to the PDE on tax increases on uniform form prepared by the PDE [Section 333 (e)]

2/26/09 School boards publish a notice of intent to file for exceptions with the Court of Common Pleas and the PDE [Section 333 (i) (1) & Section 333 (j) (2)]

MARCH 2009

3/1/09 The deadline for a homeowner to file a homestead and farmstead application with the assessor [Section 341 (c)]

3/5/09 The deadline by which the PDE will inform districts whether their proposed tax rate increase is less than or equal to the index [Section 333 (e)]

3/5/09 School districts must seek Court of Common Pleas or PDE approval for exceptions [Section 333 (i) & Section 333 (j)]

3/20/09 Districts that have not submitted for exceptions may submit referendum questions to election officials if the district is seeking voter approval of a tax rate increase in excess of its index. If a District wishes to go above the index plus the amount of any exceptions, the District may submit a referendum question to the election officials. [Section 333 (c) (3)]

3/25/09 The Court of Common Pleas and the PDE rule on school districts' petitions seeking exceptions [Section 333 (i) (2) & Section 333 (j) (5)]

3/30/09 If a District has submitted for exceptions and the exception has been denied, the District may submit a referendum question to the election officials [Section 333 (i) (2) & Section 333 (j) (5) (iii)]

3/31/09 County assessor notifies owner of approval or denial of homestead/farmstead application [Section 341 (g) (1)]

APRIL 2009

4/15/09 The Secretary of the Budget certifies the amount of revenue in the Property Tax Relief Fund [Section 503 (a) (1)]

4/20/09 The Secretary of the Budget notifies the PDE whether it is authorized to provide school districts with property tax reduction allocations [Section 503 (d) (1)]

4/24/09 The PDE submit a report to the General Assembly enumerating the school districts that sought an exception. [Section 333 (j) (6)]

MAY 2009

5/1/09 No later than May 1, the county assessor will provide a school district with a certified homestead/farmstead report [Section 341 (g) (3)]

5/1/09 If property tax reduction funds are available, PDE will notify districts of the amount of their state allocation of property tax reduction funding [Section 505 (a) (4)]

5/19/09 When a school district is placing a referendum question to exceed the index before the voters, the election officials, in consultation with the school board, will draft a nonlegal interpretative statement to accompany the referendum question, prior to the primary [Section 333 (c) (4)]

5/19/2009 PA Primary Election

5/31/09 A district may, by resolution, reject the property tax reduction allocation, presuming sufficient revenue is available in fund for distribution [Section 903 (a)]

5/31/09 School districts must adopt 2009-2010 proposed final budget and mail Certification of Use of PDE-2028 to PDE [Section 687 (a) (1) of the School Code]

JUNE 2009

6/1/09 A school district must furnish new tax enactments, repeals and changes to DCED no later than June 1 to require withholding of a new tax, withholding at a new rate, or to suspend withholding of such tax effect July 1, 2008 [Section 351 (f) (1)] *Note: Local Tax Enabling Act §312 indicates a May 31 deadline.*

6/5/09 A district that is rejecting 2009-10 property tax allocation funding must submit a copy of the resolution to the PDE [Section 903 (b)]

6/10/09 The school board will make its proposed final budget available for public inspection no later than 20 days prior to adoption [Section 312 (c)]

6/15/09 DCED will release withholding rates on the Local Tax Withholding Register [Section 351 (e)]

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6/30/09 A school board must adopt their FY2009-10 final budget by June 30, 2009. The board of school directors shall certify that the proposed final budget complied with the requirements of Section 687 of the School Code. [Section 312 (a)]

6/30/2009 A school district must adopt a resolution implementing the homestead and farmstead exclusion no later than last day of the fiscal year immediately preceding the fiscal year in which the homestead and farmstead exclusion take effect [Section 342]

JULY 2009

7/1/09 Beginning of 2009-2010 fiscal year

7/15/09 School district deadline to submit 2009-2010 final budget to Department of Education on form PDE-2028 [Section 687 (b) of the School Code]

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