



TENTATIVE 2011-12 TIMELINE

FY 2012-2013 Budget Process SPECIAL SESSION ACT 1 OF 2006 *Subject to PDE revision*

JULY 2011

7/15/11 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)]

7/15/11 The annual deadline by which a school district must submit its FY2011-2012 final budget to Department of Education on form PDE-2028. [Section 687 (b) of the School Code]

AUGUST 2011

8/04/11 The PDE will inform election officials of each county of the school districts in that county that have passed a resolution to reject the 2011-2012 property tax reduction allocation presuming sufficient revenue is available in fund for distribution. [Section 904 (b)]

8/15/11 The annual deadline by which the PA Department of Education (PDE) must calculate the index. [Section 333 (l)]

8/25/11 The PDE pays school districts 50% of their 2011-2012 state allocation of property tax reduction funding presuming sufficient revenue is available in fund for distribution.
[Section 505 (b)]

8/29/11 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 2011

9/01/11 The annual deadline by which the PDE is required to publish the index in the *Pennsylvania Bulletin*. [Section 333 (l)]

9/30/11 The annual deadline by which the PDE must provide districts with dates by which actions are required. [Section 313 (1)]

OCTOBER 2011

10/27/11 The PDE pays school districts 50% of their 2011-2012 state allocation of property tax reduction funding presuming sufficient revenue is available in fund for distribution.
[Section 505 (b)]

NOVEMBER 2011

11/08/11 General Election Day

DECEMBER 2011

12/06/11 The PDE will inform districts of the school years to be used from Annual Financial data for the purpose of calculating exceptions. (30 days prior to the date on which public inspection of the proposed budget is required) [Section 333 (j) (4)]

12/15/11 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)]

12/15/11 The annual deadline by which school districts must certify to the PDE the total amount of Sterling Act tax credits. [Section 503 (b) (2)]

JANUARY 2012

01/01/12 The annual deadline for school boards to notify property owners of the homestead/farmstead exclusion program by first class mail. (60 days prior to March 1st homestead application deadline) [Section 341 (b)] ***Since this is a Sunday, December 30, 2011 becomes the deadline.***

1/05/12 The deadline by which a school board must make its FY2012-13 proposed preliminary budget available for public inspection, or it may adopt a resolution indicating that it won't raise taxes above the index. (110 days prior to the Primary Election or 20 days prior to the preliminary budget adoption) [Section 311 (c) & Section 311 (d)]

1/10/12 No later than 5 days after adoption of the resolution indicating that a school district will not raise taxes above the index, a school district must submit information on the proposed tax rate increase to the PDE along with a copy of the resolution.
[Section 311 (d) (2) (ii)]

1/15/12 A school board must give public notice of its intent to adopt the FY2012-13 preliminary budget (10 days prior to preliminary budget adoption) unless a resolution indicating that taxes will not be raised above the index was adopted. [Section 311 (c)] ***Since this is a Sunday, January 13, 2012 becomes the deadline.***

1/25/12 The deadline by which school boards must adopt their preliminary budget proposals for FY2012-13. (90 days prior to Primary election) [Section 311 (a)]

1/30/12 School district deadline to submit to PDE a preliminary budget for FY 2012-2013 and the related proposed tax rate increases on a uniform form prepared by the PDE. (85 days prior to Primary Election) [Section 333 (e)]

FEBRUARY 2012

2/02/12 School boards publish a notice of intent to file for exceptions with the PDE. (7 days prior to filing the petition) [Section 333 (i) (1) & Section 333 (j) (2)]

2/09/12 The deadline by which a school district must seek PDE approval for exceptions. [Section 333 (i) & Section 333 (j)]

2/09/12 The deadline by which the PDE will inform districts whether their proposed tax rate increase is less than or equal to the index. (75 days prior to Primary Election)
[Section 333 (e)]

2/09/12 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 its FY2012-13 proposed tax rates are equal to or less than its Index. [Section 311 (d) (4)]

2/24/12 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. (60 days prior to Primary Election) [Section 333 (c) (3)]

2/29/12 The deadline by which the PDE must rule on school districts' petitions seeking exceptions. [Section 333 (i) (2) & Section 333 (j) (5)]

MARCH 2012

3/01/12 The annual deadline by which a homeowner may file a homestead and farmstead application with the assessor. [Section 341 (c)]

3/05/12 If a District has submitted for exceptions and the exception has been denied, the District may submit a referendum question to the election officials. (50 days prior to Primary Election) [Section 333 (i) (2) & Section 333 (j) (5) (iii)]

3/30/12 The PDE submits a report to the General Assembly enumerating the school districts that sought exceptions. (within 30 days of the deadline by which the PDE must rule on school districts' petitions seeking exceptions) [Section 333 (j) (6)]

3/31/12 County assessor notifies owner of approval or denial of homestead/farmstead application. [Section 341 (g) (1)]

APRIL 2012

4/15/12 The annual deadline on which the Secretary of the Budget certifies the amount of revenue in the Property Tax Relief Fund. [Section 503 (a) (1)]

4/20/12 The annual deadline on which 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)]

4/24/12 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)]

4/24/2012 PA Primary Election

MAY 2012

5/01/12 The annual deadline by which the county assessor will provide a school district with a certified homestead/farmstead report. [Section 341 (g) (3)]

5/01/12 The annual deadline by which the PDE will notify districts of the amount of their state allocation of property tax reduction funding, if property tax reduction funds are available. [Section 505 (a) (4)]

5/31/12 A district may, by resolution, reject the property tax reduction allocation, presuming sufficient revenue is available in fund for distribution. [Section 903 (a)]

5/31/12 School districts must adopt FY2012-13 proposed final budgets and mail Certification of Use of PDE-2028 to PDE. [Section 687 (a) (1) of the School Code]

JUNE 2012

6/01/12 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 effective July 1, 2012. [Section 351 (f) (1)] *Note: Local Tax Enabling Act §312 indicates a May 31 deadline.*

6/05/12 A district that is rejecting FY 2012-13 property tax allocation funding must submit a copy of the resolution to the PDE. [Section 903 (b)]

6/10/12 The school board will make its proposed final budget available for public inspection on form PDE-2028. (20 days prior to final budget adoption) [Section 312 (c)] ***Since this is a Sunday, June 8, 2012 becomes the deadline.***

6/15/12 The annual deadline by which DCED will release withholding rates on the Local Tax Withholding Register. [Section 351 (e)]

6/20/12 A school board must give public notice of its intent to adopt its FY2012-13 final budget. (10 days prior to Final Budget adoption) [Section 312 (c)]

6/30/12 The annual deadline by which a school board must adopt its FY2012-13 final budget. 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)]

6/30/12 The annual deadline by which a school district must adopt a resolution implementing the homestead and farmstead exclusion. [Section 342]

6/30/12 The annual deadline by which a school district shall adopt a resolution authorizing the collection and payment of school real property taxes, excluding any interim or delinquent school property taxes, in installments. [Section 1502 (b)]

6/30/12 The annual deadline by which a school district shall adopt a resolution authorizing the collection and payment of school real property taxes, excluding any interim or delinquent school property taxes, in installments from small business owners. [Section 1502 (b.1)]

JULY 2012

7/01/12 Beginning of 2012-2013 fiscal year

7/15/12 The annual deadline by which a school district must submit its FY2012-13 final budget to Department of Education on form PDE-2028. [Section 687 (b) of the School Code] ***Since this is a Sunday, July 13, 2012 becomes the deadline.***

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