

TAXPAYER RELIEF ACT Special Session Act 1 of 2006

Timeline for 2006-2007 School Year

Dates in Timeline Apply to All School Districts except Philadelphia City SD, Pittsburgh SD and Scranton SD

September 1, 2006 <i>(annual deadline)</i>	Department of Education publishes the 2007-2008 index in the Pennsylvania Bulletin.	Section 333(l)
September 14, 2006 <i>(180 days prior to March 13, 2007)</i>	School district deadline to appoint local tax study commission.	Section 331(a)
September 30, 2006 <i>(annual deadline)</i>	Department of Education notifies school districts of their 2007-2008 index.	Section 313(2)
December 13, 2006 <i>(90 days after appointment)</i>	Local tax study commission deadline to make nonbinding recommendation to school board regarding imposition of taxes authorized under Section 321. Prior to making its recommendation, the local tax study commission shall hold at least one public hearing. The recommendation of the local tax study commission shall be presented at a public meeting of the school board.	Section 331 (e)
December 15, 2006 <i>(annual deadline)</i>	School districts with residents paying tax on compensation imposed by Philadelphia under the authority of the Sterling Act certify to the Department of Education the total amount of 2005 tax credits provided based on the tax rate of the school district. (Applies only to school districts that had an earned income and net profits tax in the 2005 calendar year.)	Sections 503(b)(2); 324(2)
December 26, 2006 <i>(30 days prior to preliminary budget public inspection deadline)</i>	Department of Education deadline to notify school districts of fiscal year AFR data to be used when calculating referendum exceptions in Section 333(f)(2)(v), (vi), (vii) and (viii).	Section 333(j)(4)
December 31, 2006 <i>(60 days prior to March 1 application deadline)</i>	School districts send notification, by first class mail, to owner of each parcel of residential property – can be limited to owners who are not currently approved or whose approval is due to expire – stating that the owner must submit a completed application to county assessor to qualify for homestead exclusion. Mailing must include application, instructions and deadline to apply.	Section 341(b)

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January 25, 2007 <i>(20 days prior to preliminary budget adoption deadline)</i>	School district deadline to make 2007-2008 proposed preliminary budget available for public inspection or adopt resolution pursuant to Section 311(d)(1) indicating that it will not raise the rate of any tax by more than its index.	Section 311(c); 311(d)(1)
January 30, 2007 <i>(5 days after resolution adoption)</i>	School district deadline to submit a copy of resolution adopted pursuant to 311(d)(1) and proposed tax rate increases to Department of Education.	Section 311(d)(2)
February 4, 2007 <i>(10 days prior to preliminary budget adoption deadline)</i>	School district deadline to give public notice of the intent to adopt the 2007-2008 preliminary budget unless resolution was adopted indicating that it will not raise the rate of any tax by more than its index pursuant to Section 311(d)(1).	Section 311(c)
February 9, 2007 <i>(10 days after receipt of resolution)</i>	Department of Education deadline to notify school districts that adopted a resolution pursuant to Section 311(d)(1) whether the 2007-2008 proposed tax rates are equal to or less than their Index.	Section 311(d)(4)
February 14, 2007 <i>(90 days prior to primary election)</i>	School district deadline to adopt the 2007-2008 preliminary budget unless resolution adopted under Section 311(d)(1).	Section 311(a)
February 19, 2007 <i>(85 days prior to primary election)</i>	School district deadline to submit preliminary budget with proposed tax rate increases to Department of Education.	Section 333(e)
February 22, 2007 <i>(1 week prior to filing of request for referendum exception)</i>	School district deadline to publish notice in newspaper of intent to file petition with Court of Common Pleas in the judicial district in which the administrative office of the school district is located or request approval from Department of Education for a referendum exception.	Section 333(i)(1), (j)(2)
March 1, 2007 <i>(75 days prior to primary election)</i>	Department of Education deadline to notify school districts that submitted preliminary budget whether the 2007-2008 proposed tax rates are equal to or less than their Index.	Section 333(e)
March 1, 2007 <i>(75 days prior to primary election)</i>	School district deadline to seek approval from Court of Common Pleas in the judicial district in which the administrative office of the school district is located or Department of Education for referendum exceptions requiring their approval.	Sections 333(i), (j)

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No later than March 1, 2007 <i>(annual deadline)</i>	Deadline for homeowners to file a homestead application (and if applicable a farmstead) with county assessor indicating property is owner-occupied. Resubmission of application required no more than one time every three years. No application fee for filing. (See December 31, 2006.)	Section 341(c), (e), (i)
mid-February 2007 to early-March 2007	School district deadline to publish notice once a week for three weeks of intent to adopt resolution, authorizing referendum question for May 2007 primary, in manner provided for in Section 4 of the Local Tax Enabling Act. (See March 13, 2007.)	Section 331.2(b)
March 13, 2007	School district deadline to hold public hearing on resolution authorizing referendum question for the May 2007 primary seeking voter approval to levy, assess and collect an earned income and net profits tax authorized under Section 321(b)(1) or a personal income tax authorized under Section 321(c) for the purpose of annually funding homestead and farmstead exclusions.	Section 331.2(b)
March 13, 2007	School district deadline to adopt resolution authorizing referendum question for the May 2007 primary seeking voter approval to levy, assess and collect an earned income and net profits tax authorized under Section 321(b)(1) or a personal income tax authorized under Section 321(c) for the purpose of annually funding homestead and farmstead exclusions.	Section 331.2(a), (b)
March 16, 2007 <i>(60 days prior to primary election)</i>	School district deadline to submit referendum question seeking voter approval for earned income and net profits tax or personal income tax for purpose of annually funding homestead and farmstead exclusions to the county board of elections (for each county in which the school district is located). (See March 13, 2007).	Sections 331.2(d)
March 16, 2007 <i>(60 days prior to primary election)</i>	School district deadline to submit referendum question seeking voter approval of tax rate increase in excess of index to the county board of elections (for each county in which the school district is located), unless request for referendum exception has been submitted to Court of Common Pleas or Department of Education. If the school district's proposed tax rate increase would exceed the index even if all of its referendum exception requests were approved, and if it intends to submit a referendum question for that part of the tax rate increase, it must do so by this date.	Sections 333(c)(3)
March 21, 2007 <i>(55 days prior to primary election)</i>	Deadline for Court of Common Pleas or Department of Education to issue ruling on school district's petition for referendum exception.	Sections 333(i)(2), (j)(5)

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March 26, 2007 (50 days prior to primary election)	School district deadline, if the Court of Common Pleas or Department of Education denies all or a part of the school district's request for referendum exception, to submit to the county board of elections referendum question seeking voter approval of tax rate increase in excess of index for the portion of the referendum exception request denied.	Sections 333(i)(2), (j)(5)
April 15, 2007 (annual deadline)	Secretary of Budget certifies the total amount of revenue in the Property Tax Relief Fund and the Property Tax Relief Reserve Fund and the total amount available for distribution.	Section 503(a)(1), (e)
April 20, 2007 (annual deadline)	Secretary of Budget notifies Department of Education whether it is authorized to provide school districts with property tax allocations under Section 505.	Section 503(d)
May 1, 2007 (annual deadline)	Department of Education notifies school districts of the amount of their state allocation of property tax reduction funding. This only occurs if the Secretary of the Budget certifies, by April 15, 2007, that there are enough funds in the Property Tax Relief Fund to make a distribution to school districts in 2007-2008.	Section 505(a)(4)
May 1, 2007 (annual deadline)	Assessor provides each school district with a certified report with information on homestead and farmstead properties, as provided in 53 Pa CS §8584(i).	Section 341(g)(3)
Prior to May 15, 2007	Primary election. County election officials, in conjunction with board of school directors, shall draft a non-legal interpretive statement to accompany referendum question requesting voter approval to levy, assess and collect an earned income and net profits tax authorized under Section 321(b)(1) or a personal income tax authorized under Section 321(c) for the purpose of annually funding homestead and farmstead exclusions. (See March 13, 2007.)	Section 332(b)(4)
Prior to May 15, 2007	Primary election. County election officials, in conjunction with board of school directors, shall draft a non-legal interpretive statement to accompany referendum question that references items of expenditure for which tax rate increases are being sought. (See March 16 and March 26, 2007.)	Section 333(c)(4)
No later than May 31, 2007 (optional action)	Deadline for school districts electing to adopt resolution rejecting 2007-2008 property tax allocation. This action can only occur if the Department of Education has notified school districts by May 1, 2007, that there are enough funds in the Property Tax Relief Fund to make a distribution to school districts in 2007-2008.	Section 903(a)

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June 1, 2007	Deadline for <i>school districts</i> to report, to the Department of Community and Economic Development, tax enactments, repeals and changes to require withholding of a new tax, withholding at a new rate or to suspend withholding of such tax effective July 1, 2007.	Section 351(f)(1)
June 5, 2007	<i>School district</i> deadline to submit copy of resolution (if adopted) rejecting 2007-2008 property tax allocation to Department of Education. (See May 31, 2007.)	Section 903(b)
June 10, 2007 (20 days prior to final budget adoption deadline)	<i>School district</i> deadline to make 2007-2008 proposed final budget available for public inspection.	Section 312(c)
June 20, 2007 (10 days prior to final budget adoption deadline)	<i>School district</i> deadline to offer public notice of the intent to adopt the 2007-2008 final budget.	Section 312(c)
June 30, 2007 (annual deadline)	<i>School district</i> deadline to adopt the 2007-2008 final budget.	Section 312(a)
June 30, 2007 (annual deadline)	<i>School district</i> deadline to adopt a resolution implementing the homestead/farmstead exclusion. This only occurs if voters approved referendum question to levy, assess and collect an earned income and net profits tax authorized under Section 321(b)(1) or a personal income tax authorized under Section 321(c) for the purpose of annually funding homestead and farmstead exclusions or if the Department of Education has notified school districts by May 1, 2007, that there are enough funds in the Property Tax Relief Fund to make a distribution to school districts in 2007-2008.	Section 321(d), 342, 505(a)(4)
June 30, 2007	<i>School district</i> deadline to adopt resolution for calendar year 2007 and each year thereafter authorizing collection and payment of school real property taxes, excluding any interim or delinquent school property taxes, in installments.	Section 1502
No later than August 4, 2007 (60 days after receipt of resolution)	<i>Department of Education</i> deadline to notify election officials of each county of the school districts in that county that have taken action under Section 903(a). (See May 31 and June 5, 2007.)	Section 904(b)