



TENTATIVE 2009-10 TIMELINE

FY 2010-2011 Budget Process SPECIAL SESSION ACT 1 OF 2006

Subject to PDE revision

JULY 2009

7/15/09 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)]

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

AUGUST 2009

8/4/09 The PDE will inform election officials of each county of the school districts in that county that have passed a resolution to reject the 2009-2010 property tax reduction allocation presuming sufficient revenue is available in fund for distribution. [Section 904 (b)]

8/15/09 The annual deadline by which the PA Department of Education (PDE) must calculate the index. [Section 333 (1)]

8/27/09 The PDE pays school districts 50% of their 2009-2010 state allocation of property tax reduction funding presuming sufficient revenue is available in fund for distribution.
[Section 505 (b)]

8/29/09 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 2009

9/1/09 The annual deadline by which the PDE is required to publish the index in the *Pennsylvania Bulletin*. [Section 333 (1)]

9/30/09 The annual deadline by which the PDE must provide districts with dates by which actions are required. [Section 313 (1)]

OCTOBER 2009

10/22/09 The PDE pays school districts 50% of their 2009-2010 state allocation of property tax reduction funding presuming sufficient revenue is available in fund for distribution.
[Section 505 (b)]

NOVEMBER 2009

11/3/09 General Election Day

DECEMBER 2009

12/15/09 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)]

12/15/09 The annual deadline by which school districts must certify to the PDE the total amount of Sterling Act tax credits. [Section 503 (b) (2)]

12/29/09 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)]

12/31/09 The deadline for school boards to notify property owners of the homestead/farmstead exclusion program by first class mail. [Section 341 (b)]

JANUARY 2010

1/28/10 The deadline by which a school board must make their FY2010-11 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, 2010. [Section 311 (c) & Section 311 (d)]

FEBRUARY 2010

2/2/10 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)]

2/05/10 A school board must give public notice of its intent to adopt the FY2010-11 preliminary budget unless a resolution indicating that taxes will not be raised above the index was adopted. [Section 311 (c)]

2/12/10 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 FY2010-11 proposed tax rates are equal to or less than their Index. [Section 311 (d) (4)]

2/17/10 The deadline by which school boards must adopt their preliminary budget proposals for FY2010-11. [Section 311 (a)]

2/22/10 School districts submit information to the PDE on tax increases on uniform form prepared by the PDE. [Section 333 (e)]

2/25/10 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 2010

3/1/10 The deadline for a homeowner to file a homestead and farmstead application with the assessor. [Section 341 (c)]

3/4/10 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)]

3/4/10 School districts must seek Court of Common Pleas or PDE approval for exceptions. [Section 333 (i) & Section 333 (j)]

3/19/10 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)]

3/24/10 The Court of Common Pleas and the PDE rule on school districts' petitions seeking exceptions. [Section 333 (i) (2) & Section 333 (j) (5)]

3/29/10 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)]

3/31/10 County assessor notifies owner of approval or denial of homestead/farmstead application. [Section 341 (g) (1)]

APRIL 2010

4/15/10 The Secretary of the Budget certifies the amount of revenue in the Property Tax Relief Fund. [Section 503 (a) (1)]

4/20/10 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)]

4/24/10 The PDE submit a report to the General Assembly enumerating the school districts that sought an exception. [Section 333 (j) (6)]

MAY 2010

5/1/10 No later than May 1, the county assessor will provide a school district with a certified homestead/farmstead report. [Section 341 (g) (3)]

5/1/10 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)]

5/18/10 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)]

5/18/2010 PA Primary Election

5/31/10 A district may, by resolution, reject the property tax reduction allocation, presuming sufficient revenue is available in fund for distribution. [Section 903 (a)]

5/31/10 School districts must adopt 2010-2011 proposed final budget and mail Certification of Use of PDE-2028 to PDE. [Section 687 (a) (1) of the School Code]

JUNE 2010

6/1/10 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.*

6/5/10 A district that is rejecting 2010-11 property tax allocation funding must submit a copy of the resolution to the PDE. [Section 903 (b)]

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

6/15/10 DCED will release withholding rates on the Local Tax Withholding Register. [Section 351 (e)]

6/20/10 A school board must give public notice of its intent to adopt its FY2010-11 final budget no later than 10 days prior to adoption. [Section 312 (c)]

6/30/10 A school board must adopt their FY2010-11 final budget by June 30, 2010. 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)]

6/30/10 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 2010

7/1/10 Beginning of 2010-2011 fiscal year

7/15/10 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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