Timeline for Events Related to 2015-2016 Budget Process

Special Session Act 1 of 2006

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

Date	Description	Section
September 1, 2014 *(annual deadline)*	***Department of Education*** publishes the 2015-2016 base index in the Pennsylvania Bulletin.	Section 333(l)
September 30, 2014 *(annual deadline)*	***Department of Education*** notifies school districts of their 2015-2016 adjusted index.	Section 313(2)
December 15, 2014 *(annual deadline)*	***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 2013 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 2013 calendar year.)	Sections 503(b)(2); 324(2)
December 30, 2014 *(30 days prior to preliminary budget public inspection deadline)*	***Department of Education*** deadline to notify school districts of school year of AFR data to be used when calculating referendum exception in Section 333(f)(2)(v).	Section 333(j)(4)
December 31, 2014 *(60 days prior to March 1 application deadline)*	***School Districts*** send notification, by first class mail, to owners of each parcel of residential property – which 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)
January 29, 2015 *(110 days prior to primary election)*	***School district*** deadline to make 2015-2016 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)
February 3, 2015 (*5 days after resolution adoption*)	***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 8, 2015 (*10 days prior to preliminary budget adoption deadline*)	***School district*** deadline to give public notice of the intent to adopt the 2015-2016 preliminary budget unless resolution was adopted under Section 311(d)(1) indicating that it will not raise the rate of any tax by more than its index.	Section 311(c)

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Date	Description	Section
February 13, 2015 (*10 days after receipt of resolution*)	***Department of Education*** deadline to notify school districts that adopted a resolution pursuant to Section 311(d)(1) whether the 2015-2016 proposed tax rates are equal to or less than their Index.	Section 311(d)(4)
February 18, 2015 (*90 days prior to primary election*)	***School district*** deadline to adopt the 2015-2016 preliminary budget unless resolution adopted under Section 311(d)(1).	Section 311(a)
February 23, 2015 (*85 days prior to primary election*)	***School district*** deadline to submit 2015-2016 preliminary budget containing proposed tax rate increases to Department of Education.	Section 333(e)
February 26, 2015 (*1 week prior to filing of request for referendum exception*)	***School district*** deadline to publish notice in newspaper of intent to request approval from Department of Education for a referendum exception.	Section 333(j)(2)
No later than March 1, 2015 *(annual deadline)*	Deadline for ***homeowners*** to file a homestead application (and, if applicable, a farmstead application) 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, 2014.)	Section 341(c), (e), (i)
March 5, 2015 *(75 days prior to primary election)*	***Department of Education*** deadline to notify school districts that submitted 2015-2016 preliminary budget whether the proposed tax rates are equal to or less than their Index.	Section 333(e)
March 5, 2015 *(75 days prior to primary election)*	***School district*** deadline to seek approval from Department of Education for referendum exceptions requiring their approval.	Sections 333(j)
March 20, 2015 *(60 days prior to primary election)*	***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 Department of Education. If the school district's proposed tax rate increase would exceed their 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.	Section 333(c)(3)
March 25, 2015 *(55 days prior to primary election)*	Deadline for ***Department of Education*** to issue ruling on school district's petition for referendum exception.	Sections 333(j)(5)

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Date	Description	Section
March 30, 2015 *(50 days prior to primary election)*	***School district*** deadline, if the 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(j)(5)
April 15, 2015 *(annual deadline)*	***Secretary of the 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 in 2015-2016.	Section 503(a)(1), (e)
April 20, 2015 *(annual deadline)*	***Secretary of the 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, 2015 *(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, 2015, that there are enough funds in the Property Tax Relief Fund to make a distribution to school districts in 2015-2016.	Section 505(a)(4)
May 1, 2015 *(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 19, 2015	***Municipal 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 20 or March 30, 2015.)	Section 333(c)(4)
No later than May 31, 2015 (*optional action*)	Deadline for ***school district board of directors*** electing to adopt resolution rejecting 2015-2016 property tax allocation. This action can only occur if the Department of Education has notified school districts by May 1, 2015, that there are enough funds in the Property Tax Relief Fund to make a distribution to school districts in 2015-2016. (This action applies only if a school district has not rejected a previous state property tax allocation.)	Section 903(a)
No later than May 31, 2015	***School district*** deadline to adopt 2015-2016 proposed final budget and mail Certification of Use of PDE-2028 to the Department of Education.	Section 687(a)(1) (School Code)
June 5, 2015	***School district*** deadline to submit copy of resolution (if adopted) rejecting 2015-2016 property tax allocation to Department of Education. (See May 31, 2015.)	Section 903(b)

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Date	Description	Section
June 10, 2015 (*20 days prior to final budget adoption deadline*)	***School district*** deadline to make 2015-2016 proposed final budget available for public inspection on PDE-2028.	Section 312(c)
June 20, 2015 (*10 days prior to final budget adoption deadline*)	***School district*** deadline to offer public notice of its intent to adopt the 2015-2016 final budget.	Section 312(c) Section 687(a)(2)(i) (School Code)
June 30, 2015 (*annual deadline*)	***School district*** deadline to adopt the 2015-2016 final budget.	Section 312(a)
June 30, 2015 (*annual deadline*)	***School district*** deadline to adopt a resolution implementing the homestead/farmstead exclusion. For school districts whose voters did not approve a local income tax for the purpose of providing homestead/farmstead exclusions, this only occurs if the Department of Education has notified school districts by May 1, 2015, that there are enough funds in the Property Tax Relief Fund to make a distribution to school districts in 2015-2016.	Section 321(d), 342, 505(a)(4)
July 15, 2015 (*annual deadline*)	***School district*** deadline to submit 2015-2016 final budget to Department of Education on form PDE-2028.	Section 687(b) (School Code)
No later than August 4, 2015 (*60 days after receipt of resolution*)	***Department of Education*** deadline to notify election officials of each county of the school districts in that county that have taken action to reject their 2015-2016 property tax relief allocation under Section 903(a). (See May 31, 2015.)	Section 904(b)
August 27, 2015	***Department of Education*** pays school districts 50 percent of their state allocation of property tax reduction funding. This only occurs if the Secretary of the Budget certifies, by April 15, 2015, that there are enough funds in the Property Tax Relief Fund to make a distribution to school districts in 2015-2016.	Section 505(b)
October 22, 2015	***Department of Education*** pays school districts 50 percent of their state allocation of property tax reduction funding. This only occurs if the Secretary of the Budget certifies, by April 15, 2015, that there are enough funds in the Property Tax Relief Fund to make a distribution to school districts in 2015-2016.	Section 505(b)
December 1, 2015	Deadline for ***school districts*** 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 January 1, 2016.	Section 351(f)(2)