

Upper Moreland Act 1 Timeline for 2017-2018 Budget Process*

| Date/Deadline | Description | Law Section |
|--|--|-------------------------------|
| September 1, 2016 <i>(annual deadline)</i> | Department of Education deadline to publish in Pennsylvania Bulletin 2017-2018 permitted tax increase base index. | Section 333(l) |
| September 30, 2016 <i>(annual deadline)</i> | Department of Education deadline to notify school districts of applicable base index or adjusted index; and of next year budget process timeline. | Section 313(1) |
| December 15, 2016 – tax certification deadline <i>(annual deadline)</i> | School district (that imposed earned income tax in 2015 and had residents paying tax on compensation imposed by Philadelphia under Sterling Act) deadline to certify to the Department of Education the total amount of 2015 tax credits claimed by school district residents based on the school district tax rate. Certification is accomplished by filing Sterling Act Tax Credit Data | Sections 503(b)(2); 324(2) |
| December 27, 2016 <i>(30 days prior to preliminary budget display deadline)</i> | Department of Education deadline to notify school districts of school year AFR data to be used when calculating referendum exception under Section 333(f)(2)(v). | Section 333(j)(4) |
| December 31, 2016 – homestead notice <i>(annual deadline – 60 days prior to March 1 homestead application deadline)</i> | School district deadline to notify by first class mail owner of each parcel of residential property – which can be limited to owners not currently approved or whose approval is due to expire – stating that the owner must submit a completed application to county assessment office to qualify for homestead exclusion. Mailing must include application, instructions, and deadline. | Section 341(b) |
| January 24, 2017 – deadline for opt out resolution to be approved <i>(110 days prior to primary election – or 20 days prior to preliminary budget adoption)</i> | School district deadline to adopt opt out resolution pursuant to Section 311(d)(1) stating district will not raise the rate of any tax by more than index. This is a regular legislative board meeting. | Sections 311(c); 311(d)(1) |
| January 29, 2017 <i>(or 5 days after opt out resolution adoption)</i> | School district deadline to submit to Department of Education copy of opt out resolution and related proposed tax rate increases | Section 311(d)(2)(iii) |

| | | |
|--|--|--|
| January 29, 2017 – elected tax collector compensation approval (<i>deadline is Feb. 15 of municipal election year – every 4 years – the next applicable year is 2017</i>) | School districts with elected tax collectors must review and approve continued tax collector compensation. | Section 36a (Local Tax Collection Law) |
| Elected or municipality appointed tax collector qualification | In the first year of service by, or in the first year of a new term of, an elected or municipality appointed tax collector, prior to delivery of the tax duplicate or tax bills to the collector, the school district should receive copies of: (1) DCED Qualified Tax Collector Certificate; (2) Criminal history background information report; (3) Bond in proper form; (4) Evidence of appointment of deputy in compliance with applicable rules. | |
| March 1, 2017 – Homestead Application (<i>annual deadline</i>) | Homeowner deadline to file homestead application (and, if applicable, farmstead application) with county assessment office. (See also Dec. 31, 2016.) | Sections 341(c), (e), (i) |
| March 14, 2017 | School district review of Governor’s proposed state revenues at budget and finance committee meeting. | |
| April 11, 2017 | School district review of local, state and federal revenues at budget and finance committee meeting | |
| April 15, 2017 (<i>annual deadline</i>) | Secretary of Budget certifies total amount of slot money revenue in Property Tax Relief Fund and Property Tax Relief Reserve Fund and total amount available for distribution. | Sections 503(a)(1), (e) |
| April 20, 2017 (<i>annual deadline</i>) | Secretary of Budget notifies Department of Education whether it is authorized to provide school districts with slot money allocations. | Section 503(d) |
| May 1, 2017 – slot money notice (<i>annual deadline</i>) | Department of Education notifies school districts of slot money allocation amount. This amount is used in calculating the homestead exclusion amount for tax bills. | Section 505(a)(4) |
| May 1, 2017 – county homestead report (<i>annual deadline</i>) | County assessment office provides each school district a certified report of homestead and farmstead properties per 53 Pa.C.S.A. § 8584(i). | Section 341(g)(3) |

| | | |
|--|---|--|
| May 9, 2017 | School district review of expenditures at budget and finance committee, following committee meeting preparation of proposed final budget for board approval at legislative meeting. | |
| May 30, 2017 <i>(annual deadline – Act 1 § 351(f)(1) and LTEA § 511 state a June 1 deadline to report tax information; however, LTEA § 312 states a May 31 deadline. LTEA § 310 also requires filing a certified copy within 15 days after effective date.</i> | School district deadline to report to, and file certified copy with, the Department of Community and Economic Development, new LTEA tax enactments and repeals and changes of LTEA taxes or tax collector (to require employer withholding of a new tax, withholding at a new rate, or to suspend withholding of a tax effective July 1, and otherwise to comply with filing requirements). (Note: DCED encourages e-filing using form CLGS-501. Certified copies of tax enactments may be filed by pdf email attachment.) | Section 351(f)(1); LTEA Sections 310, 312, 511; 71 P.S. § 965 |
| May 30, 2017 <i>(or 30 days prior to final budget adoption – see discussion in middle column and at end of timeline on Required Budget Votes and Related Steps)</i> | School district deadline to adopt Proposed Final Budget (Resolution Authorizing Proposed Final Budget Display and Advertising and for school board president to sign and send to PDE Certification of Use of PDE-2028 | Section 687(a)(1) (School Code) |
| May 31, 2017 – budget public display <i>(20 days prior to final budget adoption)</i> | School district deadline to make Proposed Final Budget on form PDE-2028 available for public inspection (public display). | Section 312(c); School Code Section 687(a)(2)(i) |
| June 10, 2017 <i>(or 10 days prior to final budget adoption)</i> | School district deadline to publish notice of intent to adopt Final Budget | Section 312(c) |
| June 13, 2017 | School district review of final budgeted revenues and expenditures for adoption at June 27, 2016 legislative meeting. | |
| June 27, 2017 – Final Budget <i>(annual deadline) (the final budget must be adopted no later than the last day of the 2016-2017 fiscal year)</i> | School district deadline to adopt Final Budget on form PDE-2028 (Final Budget for General Fund Approval Resolution) at the regularly scheduled board meeting. | Section 312(a) |
| June 27, 2017 – homestead exclusion <i>(annual deadline)</i> | School district deadline to adopt resolution implementing homestead/farmstead exclusion at the regularly scheduled board meeting. | Sections 321(d), 342, 505(a)(4) |
| June 27, 2017 – tax levy | School district deadline to adopt Annual Tax Levy Resolution | Section 687 |

| | | |
|--|---|---|
| <i>(annual deadline)</i> | | (School Code) 53 Pa.C.S.A. § 8823 53 P.S. § 6926.327 |
| July 1, 2017 – tax bills <i>(annual deadline)</i> | School district deadline to furnish tax collector with tax duplicate/ <i>Tax Bills</i> | |
| July 15, 2017 | School district deadline to submit copy of <i>Annual Tax Levy Resolution</i> to Department of Community and Economic Development. | 71 P.S. § 965 |

*Dates are subject to change based on Board of Directors meeting schedule, however, topics for presentation at Budget and Finance Committee or approval at Legislative Meeting will remain as topics for meetings in each month.