FORM APPROVED
OMB NO. 1810-0036
EXPIRATION DATE: 02/29/2012

U.S. DEPARTMENT OF EDUCATION

IMPACT AID PROGRAM

INSTRUCTIONS FOR COMPLETING THE FY 2013 e-APPLICATION FOR IMPACT AID, SECTION 8002

PROGRAM CONTACT INFORMATION

Phone: 202-260-3858

Toll-Free Fax: 866-799-1272

Email: Impact.Aid@ed.gov

DEADLINE: 4:30 p.m. EST, January 31, 2012

Paperwork Burden Statement: According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless such collection displays a valid OMB control number. The valid OMB control number for this information collection is 1810-0036. The time required to complete this information collection is estimated to average 6.5 hour per response, including the time to review instructions, search existing data resources, gather the data needed, and complete and review the information collection. If you have any comments concerning the accuracy of the time estimate(s) or suggestions for improving this form, please write to: U.S. Department of Education, Washington, D.C. 20202-4651. If you have any comments or concerns regarding the status of your individual submission of this form, write directly to: Impact Aid Program, U.S. Department of Education, 400 Maryland Ave., S.W., Washington, D.C. 20202-6244.

Contents

The Impact Aid Section 8002 Program 1
Who May Apply 1
When To Apply 1
    Deadline 1
    Late Applications 1
    Amendments 2
How To Apply 2
Mandatory Forms 2
Cover Page 3
    Pre-populated Information 3
    Impact Aid and PR/Award Numbers 3
    DUNS Number 3
    Applicant Name and Address 3
    Contact Person 3
    Changes in Acreage of Eligible Properties and Changes in Boundaries 3
Program Assurances and Certifications 4
    Authorized Certifying Representative 4
Table 1 4
    Three Year Cycle 5
Table 2 5
Table 3 6
Table 4 6

The Impact Aid Section 8002 Program

Payments for Federal Property under Section 8002 of the Elementary and Secondary Education Act assist local school districts that have lost a portion of their local tax base because of federal ownership of property. To be eligible, a school district must demonstrate that the federal government has acquired, since 1938, real property with an assessed valuation of at least 10 percent of all real property in the district at the time of acquisition.

Before completing the application, you may need to review the authorizing statute (Section 8002 of the Elementary and Secondary Education Act) and regulations (34 CFR Part 222), which provide detailed eligibility requirements, definitions of terms, and the specific requirements of the law. Links to the legislation and regulations are on the Impact Aid website at www.ed.gov/programs/8002/legislation.html.

You can prepare and submit this application only by using G5 e-Application, the Department of Education's electronic application system, which is available on the Internet at www.g5.gov. If you need further assistance in preparing this application, please call the IAP at 202-260-3858.

Who May Apply

Any local educational agency (LEA) in which the Federal government has acquired significant amounts of local real property since 1938 may apply for assistance. The term "LEA" means a board of education or other legally constituted local school authority that has administrative control and direction of free public elementary and secondary education through grade 12 in a county, township, independent or other school district located within a State. An eligible LEA must provide free public elementary and/or secondary education, under public supervision and direction without tuition charge, pursuant to the law of the State in which the LEA is located.

When To Apply

Deadline—The deadline for submitting this electronic application is:

4:30 p.m., Eastern Standard Time, Tuesday, January 31, 2012.

An application is timely filed if the IAP receives the electronic application on or before the application deadline, **and** the signature pages are received by fax or email no later than three business days following the deadline. The third business day following this year's application deadline is Friday, February 3, 2012.

Do not wait until the last day to fax the signature pages, and risk missing the deadline. Keep your fax machine's confirmation printout or your email receipt to document your timely submission.

Late Applications—Applicants can still file for Section 8002 assistance up to 60 days after the regular application deadline. Applicants that file within this window will have payments for

that fiscal year reduced by 10%. The late application deadline for FY 2013 applications is Monday, April 2, 2012.

Amendments—Users can use the G5 website to modify and update their applications until September 30, 2012.

How To Apply

Prepare and submit this application by using the U.S. Department of Education's electronic grant application system, G5 e-application, available online at www.G5.gov. If you are not already a registered user, you must register on this web site to begin the electronic grant application process. Whether you are a new user or have used this web site in the past, we urge you to log on to the site and familiarize yourself with it at your earliest convenience, and to complete the application process well before the due date.

After submitting the electronic application, you must **email or fax** to the Impact Aid Program all forms for which signatures are required. Your authorized representative must sign and date the cover page of the application and the Impact Aid Program Assurances and Certifications page. For Table 1, the appropriate official(s) must sign and date those forms according to the instructions on the forms. Fax the pages to the Impact Aid Program at (866) 799-1272, our toll-free fax number, or scan the pages to a PDF file and send the file by email to Impact.Aid@ed.gov. If you choose to fax the forms, use the cover sheet from the list of Documents & Instructions on the Package Information screen in G5 e-Application. Your application is not complete until you have submitted the G5 e-Application online and you have emailed or faxed all pages with signatures to the Impact Aid Program.

In addition, you must forward a complete copy of the application to your State educational agency (SEA) at the same time you submit it electronically to the U.S. Department of Education. Use the transmittal form from the list of Documents & Instructions on the Package Information screen in G5 e-Application. Your SEA Impact Aid contact is included in a list on our website at www.ed.gov/about/offices/list/oese/impactaid/searl.html.

Mandatory Forms

Your application must contain all mandatory forms, including:

- the Cover Page
- the Section 8002 Assurances
- Table 1 for each taxing jurisdiction
- Section 8002 Table 1 Worksheet for each taxing jurisdiction and each separate section 8002 property in the LEA
- Table 3
- Table 4

Table 2: Complete Table 2 if you have federal revenue from eligible Federal property. Do not include revenue from Impact Aid or any other Department of Education program. Do not enter any data on the form unless you plan to submit it.

Cover Page

Pre-populated Information—If your LEA has applied for Impact Aid in previous years, most of the items on the cover page will be "pre-populated," that is, copied from your LEA's application from last year. If any of this information has changed or is missing, make the necessary corrections before submitting this year's application. Many LEAs have similar names; please pay careful attention to your LEA's name and address to be certain that we have your LEA properly identified.

New applicants must complete the requested information on the cover page. On data entry screens in G5 e-Application, items marked with an asterisk are mandatory.

Impact Aid and PR/Award Numbers—Your Impact Aid Number and PR/Award Number will be pre-populated if you previously have applied for Impact Aid. If your LEA previously has applied for Impact Aid and any of these numbers is blank or the Impact Aid Number displayed on the screen begins with "GIA" please contact the Impact Aid Program at (202) 260-3858 before continuing so that we may be certain your application has been correctly pre-populated.

If your LEA has not received Impact Aid previously, these numbers may be blank or the Impact Aid Number may begin with "GIA." The Impact Aid Program will assign these numbers for you after you submit your application.

DUNS Number—If you do not know your LEA's DUNS Number or if you would like to verify the number displayed on the application screen, call Dun and Bradstreet, Inc., at 800-333-0505 or visit their website to obtain or check the number. The DUNS Number on the application should be assigned to the same name and address that is printed on this application.

Applicant Name and Address—Your LEA's name and address will be displayed as they are listed in the Impact Aid information system. The name should be your LEA's legal name and the address should be the mailing address of your school district offices. We use this address to mail information to you.

Contact Person—The Contact Person information you provide should be for the person on your LEA's staff who is most knowledgeable about this application. Please be careful to provide an accurate email address. The IAP uses this address to provide applicants with timely information throughout the year.

Changes in Acreage of Eligible Properties and Changes in Boundaries—Check the applicable box on the cover sheet if there has been a change in the number of acres of eligible Federal property that you include on your application. If, for example, ownership of some of

the section 8002 property has been transferred from the Federal Government or the Federal Government has acquired additional property in the school district, you should check this box.

Check the applicable box if there have been changes in the geographical boundaries of the LEA, including through a consolidation with one or more other LEAs.

If you check either of these boxes, the IAP will contact you for additional documentation of the changes. You should maintain this information in your application records for submission after the deadline date.

Program Assurances and Certifications

Authorized Certifying Representative—Enter the name and title of the LEA's authorized certifying representative. The signature of the LEA's representative commits the applicant to the assurances contained in the application, including the assurance that the applicant meets all statutory, regulatory, and administrative requirements. The representative must sign and date the printed copies of the cover Page and the Assurances and Certifications form on or before the filing deadline, January 31, 2012.

New applicants must obtain and file the additional assurances and certifications noted on page two of the application by the application deadline. Contact the IAP for additional information.

Table 1

TAX ASSESSOR'S VALUATION OF SECTION 8002 ELIGIBLE FEDERAL PROPERTY

Table 1 must be completed by the local official responsible for determining the taxable value of real property in the school district, generally the local assessor. The official also completes the Table 1 Worksheet, which supports the data on Table 1 by calculating average values per acre based on the taxable values of comparable taxable properties that the official selects.

Provide copies of Table 1, the Table 1 Worksheet and the Instructions to Tax Assessment Official below to the local official responsible for valuing the Federal property. If the section 8002 eligible Federal property is located in more than one taxing jurisdiction, provide separate copies to the local taxing official for each jurisdiction. Likewise, if there are two or more section 8002 eligible Federal properties within a taxing jurisdiction; provide a separate copy for each section 8002 eligible Federal property to the local taxing official for each property.

Unlike the other application forms and tables, the Table 1 Worksheet is an Excel spreadsheet that you must download to your computer and fill out using Microsoft Office Excel software. You can link to a template for this spreadsheet from your G5 e-Application. On the Documents and Instructions list (to the right of the list of forms), click the name "Table 1 Worksheet Template." On the page that opens, click the link at the top of the page (which will open the template), and save the template to your computer. Send this electronic copy to the local

taxing official to be completed. PLEASE BE CAREFUL NOT TO OVERRIDE THE FORMULAS IN THE TABLE.

Three Year Cycle—For the FY 2013 application, you are in the **first year** of the Three-Year Cycle described in the Final Rule and the application instructions. This application is considered the "**base year**" of the three year cycle. You will be establishing an estimated assessed value (EAV) by selecting taxable adjacent properties that will also be used in the next two application years; provided they do not change assessment classification, become tax exempt, or undergo a change in character. If you use recent sales for your properties, make sure you follow the instructions for allowable recent sales, and prepare a memorandum documenting the calculations used to determine the amount of recent sales that can be included in your selection of taxable adjacent properties within each expected use category.

Once you receive the completed worksheet back from your local taxing official, you are ready to attach your completed worksheet to your G5 e-Application. On the Package Information screen, click the name "Impact Aid Sec. 8002 Table 1 Worksheet" to open the attachment window. Click the Upload button to open the G5 File Upload dialog box, then click the Browse button to open a file selection window that will show you the files on your computer. Locate your completed worksheet among your computer files and double-click its name, which will insert it in the G5 File Upload dialog box. Click the Perform Upload button, and the system will add your spreadsheet to your application. Then, check the Form Complete box and click the Save & Return to Package button.

You can upload only one Excel document for your application. If you have multiple worksheets—for multiple properties or multiple taxing jurisdictions—you must combine them into a single Excel document for the uploading process. Make each worksheet a separate sheet in a combined Excel workbook.

It will also be helpful if you and the local tax official(s) review the Impact Aid Section 8002 program regulations, 34 CFR § 222.23, and the program legislation, Section 8002 of the Elementary and Secondary Education Act, which you can find on our web site, www.ed.gov/programs/8002/legislation.html.

Table 2

FEDERAL REVENUE FROM ELIGIBLE FEDERAL PROPERTY

Report revenue from other Federal programs, but only for activities associated with the Section 8002 eligible acreage. Do not include Impact Aid or other funds from Department of Education programs on this table.

If this page is pre-populated with information provided by your LEA in last year's application, please update or correct items as needed to display current and accurate information.

If you receive no other Federal revenue for the acreage, leave this form blank.

Table 3

ASSESSED VALUE OF TAXABLE REAL PROPERTY IN THE LOCAL EDUCATIONAL AGENCY

List each type of taxable real property in the LEA and report the number of acres and the assessed value for tax purposes for each. If the LEA is located in more than one taxing jurisdiction or contains more than one taxing jurisdiction, list the information for each jurisdiction separately.

Do not include the estimated value for non-taxable Federal property reported on Table 1.

If this page is pre-populated with information provided by your LEA in last year's application, please update or correct items as needed to display current and accurate information.

You will need to obtain the information necessary to provide accurate information for Table 3, which will be compared to the values on Table 1. You need to accurately provide the total number of acres of each taxable type of property and the total assessed value of each type of property. Table 3 will be reviewed in comparison to the information provided on Table 1 to determine reasonableness of your estimated assessed value of the federal property.

Table 4

TAX LEVY INFORMATION

Enter the appropriate tax rates for school purposes for fiscal year 2010-2011. If your taxing jurisdiction(s) sets different rates for different types of property, include all rates on this table. There must be a tax rate for school purposes on this table for each type of property listed on Table 1. However, if the same rate is used for all types of property, you only need to list it once on this table.

All tax rates must be verified prior to payments being made. If you will need to submit additional tax rate documentation (e.g., districts in California), please email or fax it to the Impact Aid Program as soon as it is available.

If this page is pre-populated with information provided by your LEA in last year's application, please update or correct items as needed.