

**U.S. DEPARTMENT OF EDUCATION
WASHINGTON, DC 20202-6244**

FORM APPROVED
OMB NO. 1810-0036
EXPIRATION DATE: 06/30/2008

IMPACT AID PROGRAM

**INSTRUCTIONS FOR COMPLETING
FY 2009 APPLICATIONS FOR IMPACT AID
UNDER SECTION 8002
OF THE ELEMENTARY AND SECONDARY EDUCATION ACT**

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 one 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.

Please read these instructions carefully before you complete the application. You may also 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 various sections of the law. The authorizing legislation and regulations are available on the Impact Aid Program (IAP) Internet web site, <http://www.ed.gov/programs/8002> under “Laws, Regulations, and Guidance.” Prepare and submit this application on-line through the electronic application available at <http://e-grants.ed.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 taxable 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.

HOW TO APPLY

Prepare and submit this application by using the U.S. Department of Education's electronic grant application system, e-Application, available on-line at <http://e-grants.ed.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 **e-mail 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. The local official who completes Table 1 must sign and date that form. Fax the pages to the Impact Aid Program at **202-205-0088**, or scan the pages to a PDF file and send the file by e-mail to Impact.Aid@ed.gov. If you choose to fax the forms, use the cover sheet from the list of Documents & Instructions on the Application for Grants screen in e-Application. Your application is not complete until you have submitted the e-Application on-line **and** you have e-mailed 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 Application for Grants screen in e-Application. Your SEA Impact Aid contact is included in a list on our website.

WHEN TO APPLY

The deadline for submitting this electronic application is 4:30 p.m., Washington, D.C. time, January 31, 2008.

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 e-mail no later than three business days following the January 31 deadline. The third business day following the application deadline is February 5, 2008.

Do not wait until the last day to fax the signature pages. Our fax machine may be busy as the deadline approaches. Keep your fax machine's confirmation printout or your e-mail receipt to document your timely submission.

Late Applications: The IAP will accept an application that is not timely filed, but that is otherwise approvable, if the IAP receives the application within 60 days after the deadline. However, payments for applications received during the 60-day late application period will be reduced by 10 percent of the amount that otherwise would be paid.

COVER PAGE

Pre-populated Information

If your LEA applied for Impact Aid for the previous year, review all of the items on the cover page that were copied from your LEA's application for last year. If any of this information has changed or is missing, make the necessary corrections before submitting this year's application. Check the data on all of the application tables and update as needed.

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

If you do not know your LEA's DUNS Number, call Dun and Bradstreet, Inc. at 1-800-333-0505 to obtain the number. If the PR/Award Number and Impact Aid Number are not automatically filled in by e-Application, the Impact Aid Program will assign those numbers for you after you submit your application.

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 e-mail address. The IAP uses this address to provide applicants with timely information throughout the year.

Changes In Eligible Property or Boundaries

Check the applicable box to indicate that there has been a change in the number of acres of eligible Federal property. For example, the number of acres may have changed if ownership of any of the property has been transferred from the Federal

Government or if the Federal government has acquired additional property that was on the tax rolls.

Check the applicable box if there have been changes in the geographical boundaries of the LEA. This would apply, for example, if your school district merged with a neighboring school district.

If you check either of these boxes, the IAP will contact you for additional information.

Authorized Representative

The authorized representative must sign the printed copy of the Cover Page. In e-Application, enter the name and title of the authorized representative on the Application Submission screen that appears at the end of the e-Application process. The system will then print that information on the final copy of the form.

IMPACT AID PROGRAM ASSURANCES AND CERTIFICATIONS

Authorized Representative Certification

Enter the name and title of the LEA's authorized representative. The authorized representative for the LEA should review these assurances and certifications for information, and sign and date the page. 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.

New applicants must obtain and file the additional assurances and certifications noted on page 2 of the application by the application deadline. Contact the Impact Aid Program for additional information.

**TABLE 1. TAX ASSESSOR'S VALUATION OF
SECTION 8002-ELIGIBLE FEDERAL PROPERTY**

See the pages that may be detached and shared with the local tax assessor(s) at the end of this document. If section 8002-eligible federal property is located in more than one taxing jurisdiction, separate forms must be completed and signed by the appropriate tax assessors in each jurisdiction. If you need an additional Table 1 form for a taxing jurisdiction, click "Create a New Form" at the bottom of an existing Table 1.

**TABLE 2. FEDERAL REVENUE FROM
ELIGIBLE FEDERAL PROPERTY**

This page may be populated with information provided by your LEA in last year's application. Please update or correct items as needed. Funds from U.S. Department of Education programs should not be included on this table. Revenue from other Federal programs should be included only for the 8002-eligible acres. This table is not required if your LEA did not have revenue from other Federal programs in the previous fiscal year.

**TABLE 3. ASSESSED VALUE OF TAXABLE REAL PROPERTY
IN THE LOCAL EDUCATIONAL AGENCY**

This page may be populated with information provided by your LEA in last year's application. Please update or correct items as needed. Enter the total acres and the total assessed value of all types of **taxable** real property **within the boundaries** of your LEA.

TABLE 4. TAX LEVY INFORMATION

This page may be populated with information provided by your LEA in last year's application. Please update or correct items as needed. Enter the appropriate tax rates for fiscal year 2007-2008. If your taxing jurisdiction(s) sets different rates for

different types of property, include all rates on this table. There must be a rate on this table for each type of property listed by the tax assessor(s) 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. A separate form must be completed for each taxing jurisdiction. If you need an additional Table 4 form, click on “Create a New Form” at the bottom of an existing Table 4.

**TABLE 1. TAX ASSESSOR’S VALUATION OF
SECTION 8002-ELIGIBLE FEDERAL PROPERTY**

Provide a copy of these instructions and access to the e-Application or a paper copy of both Table 1 and to the local official(s) responsible for valuing the Federal property. If section 8002-eligible Federal property located in your school district is located in more than one taxing jurisdiction, provide separate e-Application access or copies of Table 1 and these instructions to the local taxing official for each respective jurisdiction. To allow the tax assessment official(s) to complete the form on-line, each tax assessment official(s) must register as an e-Application user for your application, and you must then grant the tax assessment official access to your application on-line. See the e-Application User Guide (Register and Login, and Collaborate in Applying) for information regarding registering additional users for your application.

Instructions to Local Tax Assessment Official – This school district’s Impact Aid section 8002 payment amount is based, in part, on the estimated assessed value of eligible Federal property (generally, real property for which the Federal Government acquired ownership in or after 1939). As the local official responsible for assessing the value of real property taxed to support the school district, you must provide this information and sign this form.

Please review the instructions below and complete the information on Table 1 for each section 8002-eligible Federal property located within the boundaries of your taxing jurisdiction. The LEA should provide you with information about which Federal properties in your jurisdiction are eligible for section 8002 purposes.

Determining the estimated assessed value of the Federal property – As the local official you must base your determination of the estimated assessed value of the section 8002-eligible Federal property upon the **“highest and best use”** of the taxable properties adjacent to the section 8002-eligible Federal property. The value must then be adjusted to an assessed value with the appropriate assessment percentage, ratio, index, or other factor used to obtain the taxable value (in most cases, the assessed value) for that type or those types of property.

Unless State or local law or guidelines mandate another approach, as the local assessment official you should: (1) determine the types and proportions of taxable property adjacent to the section 8002-eligible Federal property (Table 1, Column 3); and (2) select a representative sample of those taxable properties from each type of adjacent property and determine the **average per acre** for each type of property (Table 1, Column 4).

You can enter the information into the e-Application or provide it in hard copy for the school district to enter. The e-Application system will calculate an average per acre for each type of adjacent property by adding the values of the selected parcels in each type and dividing that figure by the total number of acres of those selected parcels in each type. As the local official you should verify that the **average assessed value per acre** for each type of adjacent property (Table 1, Column 6) is accurately determined and that the average per acre value for each type of adjacent property (Table 1, Column 4) is correctly adjusted by whatever factor or ratio the jurisdiction uses to determine a taxable value for that type of property (Table 1, Column 5).

The e-Application then determines the **estimated assessed valuation** of the section 8002-eligible Federal property (Table 1, Column 7) by multiplying the total number of eligible Federal acres (Table 1, Column 2), by the proportions of each type of adjacent property (Table 1, Column 3), and multiplying the result by the average assessed value per acre for each type of adjacent property (Table 1, Column 6). As the local official responsible for making this determination, please verify that you are in agreement with the results. **You must sign the completed “printer friendly format” copy of the Table 1 form.** (Do not sign a screen print of the data entry screen.)

Highest and best use – **Highest and best use** means the value of the adjacent properties determined based upon a “highest and best use” standard under State or local law or guidelines if available. In the absence of State or local law or guidelines, “highest and best use” generally is a reasonable value based upon the current use of the adjacent properties. You also may consider the most developed and profitable use for which the adjacent taxable property is physically adaptable and for which there is a need or demand for that use in the near future. “Highest and best use” may not be based upon potential uses that are speculative or remote. If the taxable properties adjacent to the eligible Federal property have different highest and best uses (for example, residential and agricultural), the local official must take into consideration these different uses in determining the assessed value of the eligible Federal property.

Significant change in value – If the reported estimated assessed value for the Federal property has changed by more than 10 percent (up or down) from the value reported on last year’s application, you must provide an explanation for this change. It may simply be caused by reassessments in the district or it may have resulted from a more thorough analysis of the Federal property and the properties adjacent to it. Whatever the cause, please provide a brief explanation.