

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

**IMPACT AID PROGRAM**

**INSTRUCTIONS FOR COMPLETING  
FY 2010 e-APPLICATION 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 \_\_\_ 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>. You can also 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 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.

## **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. 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 e-mail to [Impact.Aid@ed.gov](mailto: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 at <http://www.ed.gov/about/offices/list/oese/impactaid/searl.htm>.

## **WHEN TO APPLY**

**The deadline for submitting this electronic application is 4:30 p.m., Washington, D.C. time, Monday, February 2, 2009.** The Impact Aid regulations

require that applications be filed by January 31 except when January 31 falls on Saturday, Sunday or a Federal holiday. In 2009, January 31 falls on Saturday, so the regulations require that the deadline be moved to the next succeeding business day, which is the following Monday.

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 deadline. The third business day following this year's application deadline is Thursday, February 5, 2009.

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.

**Amendments:** After you have submitted your application, you may make corrections by completing and submitting an amendment. Amendments can be submitted through e-Application until September 30, 2009.

**Mandatory Forms:** Your application must contain all mandatory forms, including:

- the Cover Page
- the Section 8002 Assurances
- Table 1 for each taxing jurisdiction
- Table 3
- Table 4

**Optional Form:** Complete Table 2 if you have federal revenue from eligible Federal property. Do not enter any data on the form unless you plan to submit it.

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## COVER PAGE

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### **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 the name and address displayed 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 e-Application, items marked with an asterisk are mandatory.

### **Original Application or Amendment**

The e-Application system will automatically identify your application as an original or amendment.

### **Identification Numbers**

Your Impact Aid Number, PR/Award Number and DUNS 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 “TIA,” please contact the Impact Aid Program at (202) 260-3858 before continuing so that we may be certain your e-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 “TIA.” The Impact Aid Program will assign these numbers for you after you submit your application.

If you do not know your LEA’s DUNS Number or if you would like to verify the number displayed on the e-Application screen, call Dun and Bradstreet, Inc. at **(800) 333-0505** 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 e-mail 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. For example, ownership of some of the section 8002 property been transferred from the Federal Government, or there is new eligible section 8002 property in the school district.

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 information.

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**IMPACT AID PROGRAM ASSURANCES AND CERTIFICATIONS**

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**Authorized Representative Certification**

Enter the name and title of the LEA’s authorized 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.

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.

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

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Table 1 (Tax Assessor’s Valuation of Section 8002-Eligible Federal Property) must be completed by the local official responsible for assessing the value of real property for levying real property taxes in the school district.

Provide copies of Table 1 and the instructions 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 for completion.

Both you and the local tax officials will also need to review the Impact Aid Section 8002 program regulations, [34 C.F.R. Section 222.23](#), and the program legislation, [Section 8002](#) of the Elementary and Secondary Education Act, which you can find on our web site.

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

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Revenue from other Federal programs should be included only for the Section 8002-eligible acres. Funds from Department of Education programs should not be included on this table.

This page may be populated with information provided by your LEA in last year’s application. Please update or correct items as needed.

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

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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 assessed value of all types of taxable real property within the boundaries of your LEA.

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**TABLE 4. TAX LEVY INFORMATION**

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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 2008-2009. 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 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.

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**INSTRUCTIONS TO TAX ASSESSMENT OFFICIAL** – The school district’s section 8002 payment is based in part on the estimated assessed value (EAV) of the section 8002-eligible Federal property (generally, real property for which the Federal Government acquired ownership in or after 1939). Review the instructions below and on Table 1, as well as the *new* program regulations, and complete the information on Table 1 for each section 8002-eligible Federal property. This page may be populated with information provided by the school district in last year’s application.

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

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***Determining the estimated assessed value of the Federal property*** – You must base your determination of the EAV 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.

***Highest and best use*** – “Highest and best use” of adjacent properties is determined based upon a “highest and best use” standard under State or local law or guidelines, if available. Any standard used may not be exclusively for Section 8002 eligible Federal property and must include any improvements on that property, consistent with State or local laws or guidelines. In the absence of State or local law or guidelines, “highest and best use” is generally based upon the current use of the adjacent properties including any improvements. “Adjacent” means next to or close to the section 8002 eligible Federal property. In most cases this will be the closest taxable parcels within the school district. You may select properties further from the section 8002-eligible Federal property only where the Secretary of Education determines that it is necessary and reasonable for determining the aggregate assessed value of eligible Federal property. Only in extremely rare circumstances will the Secretary approve values based on taxable parcels further than two miles from the Federal perimeter or outside the school district.



You also may consider the most developed and profitable use for which the adjacent taxable property is physically adaptable and for which there would be a need or demand in the near future. “Highest and best use” may not be based upon potential uses that are speculative or remote. You must take into consideration the extent to which the Federal property is physically adaptable for those uses and for which there would be a need or demand if the property were not owned by the Federal Government.

***Categorizing Expected Uses of Eligible Federal Property*** – You must categorize the types of expected uses of the eligible Federal property in each Federal installation based upon the highest and best uses of adjacent properties (Table 1, Column 3(a)). Do so by identifying the types of tax assessment classifications representing the highest and best uses of the taxable adjacent property (for example, residential and agricultural). Then, determine the relative proportions of taxable adjacent properties by tax assessment classification based on acreage. Finally, allocate the expected uses of the eligible Federal property using those proportions (Table 1, Column 3(b)).

You must deduct a portion of the eligible Federal property acres in each expected use category to reflect expected non-assessed or tax-exempt uses for each category of taxable property in the school district. Then, calculate the percentage of acres attributable to taxable use by subtracting the percentage in each category allocated to non-assessed or tax-exempt uses (Table 1 Column 3(c)).

***Estimation Procedures*** – For the taxable use portions of the eligible Federal property, calculate a base value for each expected use category (Table 1, Column 4). To calculate a base value, select a minimum of ten taxable adjacent properties from the same property classification that represent highest and best use. Identify the value for each adjacent property recorded on assessment records before any adjustment, ratio, percentage, or other factor is applied to establish a taxable (assessed) value. If you identify fewer than ten adjacent properties for any category, the property with the lowest value per acre must be replicated to expand the sample size to ten. (In extremely rare circumstances, you may use fewer than three parcels for a tax classification if the Secretary determines that to be necessary and reasonable.) Then, calculate an average per-acre value for the taxable portion of each expected use category (Table 1, Column 6) by totaling the values after the application of any assessment percentage, ratio, index or other factor, if relevant (Table 1, Column 5), and dividing by the total acres of the group of adjacent properties. Multiply the average per acre value for each expected use category by the number of acres in the taxable portion of that expected use category. Sum the

values derived for each category of eligible Federal property in the school district (Table 1, Column 7).

**Examples** – The [Section 8002 program regulations](#) contain examples of replicating a property value to reach a sample size of 10. Other examples include allocating a proportion to non-assessed or tax exempt users, use of recent sales and calculation of the base values, 8002 estimated assessed values and aggregate assessed value.

**Use of recent sales** – “Recent sales” or “recently sold” means taxable properties that have transferred ownership within the three most recent years for which data is available. When selecting adjacent properties, you may include adjacent properties that are recent sales as the basis for establishing the value of the eligible Federal property as described below:

Calculate the following proportion (percentage):

The number of sales in each expected use category  
for the three most recent years for which data are available  
  
divided by  
  
the total number of taxable properties in that category  
for the most recent year for which data are available.

Determine the number of recent sales that may be included with other selected taxable adjacent properties in that expected use category by multiplying the proportion obtained above by the total number of taxable adjacent properties selected in that assessment classification. If the resulting number is a fraction, round down to the nearest whole number to determine the maximum number of recent sales you may include for that assessment classification.

**Three-Year Cycle** – Once you have established an EAV using these procedures for the FY 2010 application, you will use the selected adjacent taxable properties for the succeeding two application years. For those applications, you must use the same allocation of expected uses of the federal property and the same selected taxable properties but you will update the values and acreages of those taxable properties. If a previously selected taxable adjacent property becomes unsuitable because it changes assessment classification, becomes tax-exempt or undergoes a change in character, you must substitute a similar taxable property from the same expected use category.

***Significant change in value*** – If the reported estimated assessed value for the Federal property has changed by more than 20 percent (up or down) from the value reported on last year’s application, you must provide an explanation for this change. It may 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.

***Further information*** – The Impact Aid regulations at 34 C.F.R. section 222.23 provide more information about this process and also provide examples. You can find that document on the Internet at <http://www.ed.gov/programs/8002/legislation.html>.