§ 3602-f. Apportionment of moneys to school districts that result from the partitioning of territory and formation of new school districts by district superintendents. Notwithstanding any other provision of law to the contrary, the apportionment of public money payable to school districts resulting from the partitioning of territory and formation of new school districts pursuant to section twenty-two hundred eighteen of this chapter shall be computed pursuant to section thirty-six hundred two of this article as adjusted by this section.

1. Definitions. As used in this section the following terms shall be defined as follows: a. "Combined data" shall mean any data or reports of factors specified in statute or regulation for the calculation and payment of any apportionment of state aid during the current school year pursuant to this chapter that derive from the annual records of the pre-existing school district, the remaining school district or the new school district for any school year ending prior to the first complete school year commencing on or after partitioning of territory of the pre-existing school district and formation of the new and remaining school districts pursuant to section twenty-two hundred eighteen of this chapter.

b. "Partitioned data" shall mean: (i) for the new school district, the product of combined data multiplied by the quotient of the resident public school district enrollment during the current year of such new school district divided by the sum of the resident public school district enrollment during the current year of the new school district and of the remaining school district, and (ii) for the remaining school district the product of combined data multiplied by the quotient of the resident public school district enrollment during the current year of such remaining school district divided by the sum of the resident public school district enrollment during the current year of the new school district and of the remaining school district.

c. "Adjusted actual valuation" shall mean the product of the actual valuation of the pre-existing school district, as defined in paragraph c of subdivision one of section thirty-six hundred two of this article, that would have been used to compute aids apportioned to the

pre-existing school district in the current school year if partitioning had not occurred, and the actual valuation adjustment factor.

d. "Actual valuation adjustment factor" shall mean (i) the quotient of the total taxable value of the assessment roll used by the school district claiming an apportionment pursuant to this section to levy taxes in the first complete school year commencing on or after partitioning divided by the applicable equalization rate used to apportion such tax levy, divided by (ii) the sum of such quotients computed for the new school district and for the remaining school district. Such factor shall be computed by the director of the office of real property services based on reports to be submitted to the director of real property services by the new school district and by the remaining school district, in a format specified by the director, no later than thirty days after the levy of taxes for the first complete school year commencing on or after partitioning. The director of the office of real property services shall certify the value computed for the new school district and for the remaining school district to the commissioner no later than thirty days after the receipt of such reports.

e. "Adjusted income" shall mean the product of the adjusted gross income of the pre-existing school district as set forth in paragraph k of subdivision one of section thirty-six hundred two of this article, that would have been used to compute aids apportioned to the pre-existing school district in the current school year if partitioning had not occurred, and the actual valuation adjustment factor.

2. Notwithstanding any other provision of this chapter, for the purposes of computing any apportionment of state aid payable pursuant to this chapter to the new school district or to the remaining school district during the first complete school year commencing on or after partitioning or any school year thereafter, the following factors used in the apportionment and payment of aid to the new school district or to the remaining school district shall be used in lieu of the indicated factors for any calculations that are based pursuant to statute on such data for a school year ending prior to such first complete school year

commencing on or after partitioning, except that where the commissioner determines that more accurate data is available for actual valuation and/or income, the commissioner shall use such more accurate data:

a. Adjusted actual valuation as defined in paragraph c of subdivision one of this section in lieu of actual valuation as defined in paragraph c of subdivision one of section thirty-six hundred two of this article.

b. Adjusted income as defined in paragraph e of subdivision one of this section in lieu of adjusted gross income as set forth in paragraph k of subdivision one of section thirty-six hundred two of this article.

3. Notwithstanding any other provision of this chapter, for the purposes of computing any apportionment of state aid payable pursuant to this chapter to the new school district or to the remaining school district during the first complete school year commencing on or after partitioning or any school year thereafter, the following factors used in the apportionment and payment of aid to the new school district or to the remaining school district shall be computed using combined data for any calculations that are based pursuant to statute on such data for a school year ending prior to such first complete school year commencing on or after partitioning.

a. Percentage of pupils with special educational needs as defined in subparagraph one of paragraph e of subdivision one of section thirty-six hundred two of this article.

b. Expense per pupil as defined in paragraph f of subdivision one of section thirty-six hundred two of this article.

c. Attendance ratio as defined in paragraph m of subdivision one of section thirty-six hundred two of this article.

d. Percent of eligible applicants for the free and reduced price lunch program as defined in paragraph p of subdivision one of section thirty-six hundred two of this article.

e. Sparsity factor as set forth in subparagraph (ii) of paragraph r of subdivision one of section thirty-six hundred two of this article.

f. Percentage of pupils with compensatory educational needs as defined in paragraph t of subdivision one of section thirty-six hundred two of this article.

g. Tax effort ratio as defined in subparagraph one of paragraph a of subdivision sixteen of section thirty-six hundred two of this article.

h. Residential real property tax levy as defined in subparagraph three of paragraph a of subdivision sixteen of section thirty-six hundred two of this article.

i. School district basic contribution as defined in subdivision eight of section forty-four hundred one of this chapter.

4. Notwithstanding any other provision of this chapter, for the purposes of computing any apportionment of state aid payable pursuant to this chapter to the new school district or to the remaining school district during the first complete school year commencing on or after partitioning or any school year thereafter, the following factors used in the apportionment of aid to the new school district or to the remaining school district shall be computed using partitioned data for any calculations that are based pursuant to statute on such data for a school year ending prior to such first complete school year commencing on or after partitioning:

a. Summer session pupils as defined in paragraph g of subdivision one of section thirty-six hundred two of this article.

b. Comprehensive operating aids base as defined in paragraph j of subdivision one of section thirty-six hundred two of this article.

c. Enrollment, public school district enrollment, nonpublic school enrollment, resident public school district enrollment, resident nonpublic school district enrollment and additional public school

enrollment each as defined in paragraph n of subdivision one of section thirty-six hundred two of this article.

d. English language learner pupil count as defined in paragraph o of subdivision one of section thirty-six hundred two of this article.

e. Public excess cost aid base as defined in paragraph y of subdivision one of section thirty-six hundred two of this article.

f. Extraordinary needs aid base as defined in paragraph z of subdivision one of section thirty-six hundred two of this article.

g. Resident weighted average daily attendance as defined in subdivision two of section thirty-six hundred two of this article.

h. Adjusted average daily attendance as defined in subdivision two-a of section thirty-six hundred two of this article.

i. Total wealth pupil units as defined in subdivision two-b of section thirty-six hundred two of this article.

j. Approved transportation expense as defined in subdivision seven of section thirty-six hundred two of this article.

k. Total aidable pupil units as defined in subdivision eight of section thirty-six hundred two of this article.

l. Weighted pupils with handicapping conditions as defined in subparagraph b of paragraph one of subdivision nineteen of section thirty-six hundred two of this article.

m. Number of declassified pupils as defined in paragraph seven of subdivision nineteen of section thirty-six hundred two of this article.

n. Approved expenses for instructional computer hardware and technology equipment as defined in subdivision twenty-six of section thirty-six hundred two of this article.

o. Approved expenses for instructional computer technology as defined in subdivision twenty-six-a of section thirty-six hundred two of this article.

5. In the event the effective date of a reorganization pursuant to section twenty-two hundred eighteen of this chapter is after July first in any school year, or for any other grant or apportionment of aid not referenced in this section, aid shall be computed in the manner prescribed in the regulations of the commissioner.

6. Notwithstanding any provision of section three hundred fourteen of this chapter or paragraph a of subdivision fourteen of section thirty-six hundred two of this article to the contrary, a school district that has been reorganized pursuant to section twenty-two hundred eighteen of this chapter shall be eligible for apportionments of building aid pursuant to subdivision six of such section thirty-six hundred two of this article and this section for the construction, acquisition, reconstruction, rehabilitation or improvement of school buildings after a reorganization pursuant to section twenty-two hundred eighteen of this chapter despite any inconsistency between such reorganization and the state plan for school reorganization. In addition, following the partitioning of territory pursuant to section twenty-two hundred eighteen of this chapter, the remaining school district shall continue to be eligible to receive reorganization incentive aid and/or reorganization incentive building aid for a prior reorganization in accordance with subdivision fourteen of section thirty-six hundred two of this article, except where such partitioning reverses the prior reorganization for which such aid would be paid.