



The University of the State of New York

The State Education Department

State Review Officer

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No. 24-575

Application of a STUDENT WITH A DISABILITY, by her parent, for review of a determination of a hearing officer relating to the provision of educational services by the New York City Department of Education

Appearances:

The Law Office of Natan Shmueli, attorneys for petitioner, by Natan Shmueli, Esq.

Liz Vladeck, General Counsel, attorneys for respondent, by Toni L. Mincieli, Esq.

DECISION

I. Introduction

This proceeding arises under the Individuals with Disabilities Education Act (IDEA) (20 U.S.C. §§ 1400-1482) and Article 89 of the New York State Education Law. Petitioner (the parent) appeals from a decision of an impartial hearing officer (IHO) which granted respondent's (the district's) motion to dismiss the parent's due process complaint notice for lack of subject matter jurisdiction to review the parent's claims. The appeal must be sustained, and the matter remanded to the IHO for further proceedings.

II. Overview—Administrative Procedures

When a student who resides in New York is eligible for special education services and attends a nonpublic school, Article 73 of the New York State Education Law allows for the creation of an individualized education services program (IESP) under the State's so-called "dual enrollment" statute (see Educ. Law § 3602-c). The task of creating an IESP is assigned to the same committee that designs educational programming for students with disabilities under the IDEA (20 U.S.C. §§ 1400-1482), namely a local Committee on Special Education (CSE) that includes, but is not limited to, parents, teachers, a school psychologist, and a district representative (Educ. Law § 4402; see 20 U.S.C. § 1414[d][1][A]-[B]; 34 CFR 300.320, 300.321; 8 NYCRR 200.3, 200.4[d][2]). If disputes occur between parents and school districts, State law provides that

"[r]eview of the recommendation of the committee on special education may be obtained by the parent or person in parental relation of the pupil pursuant to the provisions of [Education Law § 4404]," which effectuates the due process provisions called for by the IDEA (Educ. Law § 3602-c[2][b][1]). Incorporated among the procedural protections is the opportunity to engage in mediation, present State complaints, and initiate an impartial due process hearing (20 U.S.C. §§ 1221e-3, 1415[e]-[f]; Educ. Law § 4404[1]; 34 CFR 300.151-300.152, 300.506, 300.511; 8 NYCRR 200.5[h]-[l]).

New York State has implemented a two-tiered system of administrative review to address disputed matters between parents and school districts regarding "any matter relating to the identification, evaluation or educational placement of a student with a disability, or a student suspected of having a disability, or the provision of a free appropriate public education to such student" (8 NYCRR 200.5[i][1]; see 20 U.S.C. § 1415[b][6]-[7]; 34 CFR 300.503[a][1]-[2], 300.507[a][1]). First, after an opportunity to engage in a resolution process, the parties appear at an impartial hearing conducted at the local level before an IHO (Educ. Law § 4404[1][a]; 8 NYCRR 200.5[j]). An IHO typically conducts a trial-type hearing regarding the matters in dispute in which the parties have the right to be accompanied and advised by counsel and certain other individuals with special knowledge or training; present evidence and confront, cross-examine, and compel the attendance of witnesses; prohibit the introduction of any evidence at the hearing that has not been disclosed five business days before the hearing; and obtain a verbatim record of the proceeding (20 U.S.C. § 1415[f][2][A], [h][1]-[3]; 34 CFR 300.512[a][1]-[4]; 8 NYCRR 200.5[j][3][v], [vii], [xii]). The IHO must render and transmit a final written decision in the matter to the parties not later than 45 days after the expiration period or adjusted period for the resolution process (34 CFR 300.510[b][2], [c], 300.515[a]; 8 NYCRR 200.5[j][5]). A party may seek a specific extension of time of the 45-day timeline, which the IHO may grant in accordance with State and federal regulations (34 CFR 300.515[c]; 8 NYCRR 200.5[j][5]). The decision of the IHO is binding upon both parties unless appealed (Educ. Law § 4404[1]).

A party aggrieved by the decision of an IHO may subsequently appeal to a State Review Officer (SRO) (Educ. Law § 4404[2]; see 20 U.S.C. § 1415[g][1]; 34 CFR 300.514[b][1]; 8 NYCRR 200.5[k]). The appealing party or parties must identify the findings, conclusions, and orders of the IHO with which they disagree and indicate the relief that they would like the SRO to grant (8 NYCRR 279.4). The opposing party is entitled to respond to an appeal or cross-appeal in an answer (8 NYCRR 279.5). The SRO conducts an impartial review of the IHO's findings, conclusions, and decision and is required to examine the entire hearing record; ensure that the procedures at the hearing were consistent with the requirements of due process; seek additional evidence if necessary; and render an independent decision based upon the hearing record (34 CFR 300.514[b][2]; 8 NYCRR 279.12[a]). The SRO must ensure that a final decision is reached in the review and that a copy of the decision is mailed to each of the parties not later than 30 days after the receipt of a request for a review, except that a party may seek a specific extension of time of the 30-day timeline, which the SRO may grant in accordance with State and federal regulations (34 CFR 300.515[b], [c]; 8 NYCRR 200.5[k][2]).

III. Facts and Procedural History

Given the procedural posture of the matter—namely that it was dismissed with prejudice prior to the introduction of evidence—there was no development of an evidentiary record

regarding the student through testimony or exhibits entered into evidence. Accordingly, the description of the facts in this matter is limited to the procedural history including the filing of the parent's due process complaint notice and the IHO's dismissal of the due process complaint notice with prejudice.

The student has been parentally placed at a religious nonpublic school (Due Process Compl. Not. at p. 1).¹ According to the parent, a CSE convened on January 8, 2020 and developed an IESP, which recommended that the student receive six periods per week of special education teacher support services (SETSS), two 30-minute sessions per week of individual speech-language therapy, and two 30-minute sessions per week of individual occupational therapy (OT) (*id.*). Also according to the parent, a CSE convened on March 15, 2024 and developed an IESP that recommended the student receive four periods per week of SETSS along with two 30-minute sessions per week of group speech-language therapy and two 30-minute sessions per week of group OT (*id.* at p. 4).

By due process complaint notice dated June 11, 2024, the parent, through her attorney, alleged that the district denied the student a free appropriate public education (FAPE) and violated the student's rights to equitable special education services for the 2022-23 and 2023-24 school years (Due Process Compl. Not.). The parent asserted that, for both school years, the district impermissibly shifted its responsibility to implement the IESP services to the parent by not supplying providers, that she was unable to locate providers who would accept the district's rates, and that she had to retain the services of a private agency at an enhanced rate (*id.* at pp. 1-2). The parent invoked the student's right to pendency and asserted that the last agreed upon program was the March 2024 IESP (*id.* at p. 2). For relief, the parent sought an order directing the district to fund the costs of the six hours of SETSS per week for the 2022-23 school year and four hours of SETSS per week for the 2023-24 school year, direct funding for the costs of SETSS delivered to the student by private providers during the 2022-23 and 2023-24 at enhanced rates, all related services set forth on the student's IESPs for 2022-23 and 2023-24 and "quantitative" compensatory education for the student for the 2022-23 and 2023-24 school years (*id.* at pp. 2-3).²

An IHO was appointed from the Office of Administrative Trials and Hearings (OATH). The IHO held a prehearing conference on July 15, 2024, at which the parties discussed the student's entitlement to pendency (Tr. pp. 1-26).³

The district submitted a motion to dismiss, dated August 27, 2024, arguing that the parent's due process complaint notice should be dismissed on the ground that the IHO lacked subject matter jurisdiction over the parent's claims (Dist. Mot. to Dismiss at p. 2). The district argued that students enrolled in nonpublic schools have no individual right to special education under federal law and that the State Education Department clarified in a recent change to State regulations that State law

¹ The due process complaint notice is cited by reference to the pagination on the original document without including the cover pages that were included with the document in the hearing record on appeal.

² The district filed a response to the parent's due process complaint notice dated June 27, 2024 (*see* Response to Due Process Compl. Not.).

³ The district submitted a brief on pendency on July 22, 2024 (Dist. Pendency Brief).

does not grant parents of students with IESPs the right to file a due process complaint notice in order to implement the provisions of an IESP (id. at pp. 2-4). The parties convened before the IHO on August 27, 2024 and discussed the district's submissions and scheduling matters and the IHO stated her intent to decide the issue of jurisdiction prior to the next scheduled hearing date (Tr. pp. 27-52).⁴

In a decision dated October 23, 2024, the IHO granted the district's motion to dismiss (IHO Decision at p. 3). The IHO found that she lacked subject matter jurisdiction over the parent's claims in her June 11, 2024 due process complaint notice because were "implementation/enhanced rate claims," which did not relate to the identification, evaluation, educational placement of the student, the provision of a FAPE, a manifestation determination, or discipline of a student with a disability (id.). The IHO further found there was "no actual dispute or disagreement as to the CSE's recommendation that an IHO needs to preside over" (id. at pp. 3-4). The IHO then noted an emergency regulation adopted by the Board of Regents and the district's creation of an Enhanced Rate Equitable Service (ERES) unit to specifically address implementation/enhanced rate claims (id. at p. 4). The IHO stated that:

[her] decision . . . d[id] not hinge on the emergency regulation to part 200.5, but rather hinge[d] on the creation of the ERES unit, where [the] parent can seek the enhanced rate, and if not successful there they can make a complaint to the State Education Department and from there can proceed to [S]tate court, which [wa]s the same end point [the] parent would reach through the process of appearing before an IHO. It [wa]s for th[o]se reasons that the motion to dismiss [wa]s granted, irrespective of the emergency regulation

(id.).

The IHO also stated that she lacked "an essential element to having subject matter jurisdiction" in that she was not empowered to provide the parent's requested relief (IHO Decision at p. 4). The IHO further explained that, although she could order the parent's requested relief, she could not "force the implementation unit to do anything" (id. at pp. 4-5).⁵

The IHO also granted the district's motion to dismiss the parent's claims for compensatory education finding that the parent's requested relief was "actually" for "an enhanced rate for a non-[district] parentally obtained provider," which she did not have subject matter jurisdiction to award

⁴ The parent submitted an opposition to the motion to dismiss dated September 19, 2024, and the district submitted a supplement to motion to dismiss dated October 23, 2024 (see Parent Opp. to Mot. to Dismiss; Dist. Supp. to Mot. to Dismiss).

⁵ As for the IHO's statement that an "IHO may issue an order, but the IHO cannot force the implementation unit to do anything" as a reason for dismissing the parent's claims, the IHO erred by conflating enforcement of an IHO order, which is beyond an administrative hearing officer's authority in this State (see Tobuck v. Banks, 2024 WL 1349693, at *6-*7 [S.D.N.Y. Mar. 29, 2024]), with the role of conducting a proceeding and determining whether the claims in a due process complaint notice have merit based upon an evidentiary record, which is an IHO's essential function.

(IHO Decision at p. 5). For those reasons, the IHO dismissed with prejudice those portions of the parent's due process complaint notice that sought relief of "implementation/enhanced rate" (*id.*).

The IHO's decision also included a section in the decision entitled "Other Noteworthy Points," wherein she discussed equity, implied waiver, equitable estoppel/prejudice, the parent acting against her self-interest, judicial economy, the legality of the emergency amendment, the parent's request for a final determination on the merits of her due process complaint notice, and the parent's argument that the amendment had not been passed (IHO Decision at pp. 5-8).

IV. Appeal for State-Level Review

The parent appeals through her attorney and alleges that the IHO erred in granting the district's motion to dismiss her due process complaint notice with prejudice for lack of subject matter jurisdiction. As relief, the parent requests that the IHO's decision be reversed and the matter remanded to an IHO for a full hearing on the merits.

In an answer, the district argues that the IHO correctly granted the district's motion to dismiss.

V. Applicable Standards

A board of education must offer a FAPE to each student with a disability residing in the school district who requires special education services or programs (20 U.S.C. § 1412[a][1][A]; Educ. Law § 4402[2][a], [b][2]). However, the IDEA confers no individual entitlement to special education or related services upon students who are enrolled by their parents in nonpublic schools (*see* 34 CFR 300.137[a]). Although districts are required by the IDEA to participate in a consultation process for making special education services available to students who are enrolled privately by their parents in nonpublic schools, such students are not individually entitled under the IDEA to receive some or all of the special education and related services they would receive if enrolled in a public school (*see* 34 CFR 300.134, 300.137[a], [c], 300.138[b]).

However, under State law, parents of a student with a disability who have privately enrolled their child in a nonpublic school may seek to obtain educational "services" for their child by filing a request for such services in the public school district of location where the nonpublic school is located on or before the first day of June preceding the school year for which the request for services is made (Educ. Law § 3602-c[2]).⁶ "Boards of education of all school districts of the state shall furnish services to students who are residents of this state and who attend nonpublic schools located in such school districts, upon the written request of the parent" (Educ. Law § 3602-c[2][a]). In such circumstances, the district of location's CSE must review the request for services and "develop an [IESP] for the student based on the student's individual needs in the same manner and with the same contents as an [IEP]" (Educ. Law § 3602-c[2][b][1]). The CSE must "assure that special education programs and services are made available to students with disabilities attending nonpublic schools located within the school district on an equitable basis, as compared to special

⁶ State law provides that "services" includes "education for students with disabilities," which means "special educational programs designed to serve persons who meet the definition of children with disabilities set forth in [Education Law § 4401(1)]" (Educ. Law § 3602-c[1][a], [d]).

education programs and services provided to other students with disabilities attending public or nonpublic schools located within the school district (*id.*).⁷ Thus, under State law an eligible New York State resident student may be voluntarily enrolled by a parent in a nonpublic school, but at the same time the student is also enrolled in the public school district, that is dually enrolled, for the purpose of receiving special education programming under Education Law § 3602-c, dual enrollment services for which a public school district may be held accountable through an impartial hearing.

The burden of proof is on the school district during an impartial hearing, except that a parent seeking tuition reimbursement for a unilateral placement has the burden of proof regarding the appropriateness of such placement (Educ. Law § 4404[1][c]; see R.E. v. New York City Dep't of Educ., 694 F.3d 167, 184-85 [2d Cir. 2012]).

VI. Discussion—Subject Matter Jurisdiction

In several recent decisions, the undersigned and other SROs have rejected the district's position that IHOs and SROs lack subject matter jurisdiction to address claims related to implementation of equitable services under State law (see, e.g., Application of a Student with a Disability, Appeal No. 24-464; Application of a Student with a Disability, Appeal No. 24-461; Application of a Student with a Disability, Appeal No. 24-460; Application of a Student with a Disability, Appeal No. 24-501; Application of a Student with a Disability, Appeal No. 24-498; Application of the Dep't of Educ., Appeal No. 24-435; Application of a Student with a Disability, Appeal No. 24-392; Application of a Student with a Disability, Appeal No. 24-391; Application of a Student with a Disability, Appeal No. 24-390; Application of a Student with a Disability, Appeal No. 24-388; Application of a Student with a Disability, Appeal No. 24-386).

Under federal law, all districts are required by the IDEA to participate in a consultation process with nonpublic schools located within the district and develop a services plan for the provision of special education and related services to students who are enrolled privately by their parents in nonpublic schools within the district equal to a proportionate amount of the district's federal funds made available under part B of the IDEA (20 U.S.C. § 1412[a][10][A]; 34 CFR 300.132[b], 300.134, 300.138[b]). However, the services plan provisions under federal law clarify that "[n]o parentally-placed private school child with a disability has an individual right to receive some or all of the special education and related services that the child would receive if enrolled in

⁷ State guidance explains that providing services on an "equitable basis" means that "special education services are provided to parentally placed nonpublic school students with disabilities in the same manner as compared to other students with disabilities attending public or nonpublic schools located within the school district" ("Chapter 378 of the Laws of 2007—Guidance on Parentally Placed Nonpublic Elementary and Secondary School Students with Disabilities Pursuant to the Individuals with Disabilities Education Act (IDEA) 2004 and New York State (NYS) Education Law Section 3602-c," Attachment 1 (Questions and Answers), VESID Mem. [Sept. 2007], available at <https://www.nysed.gov/special-education/guidance-parentally-placed-nonpublic-elementary-and-secondary-school-students>). The guidance document further provides that "parentally placed nonpublic students must be provided services based on need and the same range of services provided by the district of location to its public school students must be made available to nonpublic students, taking into account the student's placement in the nonpublic school program" (*id.*). The guidance has recently been reorganized on the State's web site and the paginated pdf versions of the documents previously available do not currently appear there, having been updated with web based versions.

a public school" (34 CFR 300.137 [a]). Additionally, the due process procedures, other than child-find, are not applicable for complaints related to a services plan developed pursuant to federal law. Accordingly, the district's argument under federal law is correct; however, the student did not merely have a services plan developed pursuant to federal law, and the parent did not argue that the district failed in the federal consultation process or in the development of a services plan pursuant to federal regulations.

Separate from the services plan envisioned under the IDEA, the Education Law in New York has afforded parents of resident students with disabilities with a State law option that requires a district of location to review a parental request for dual enrollment services and "develop an [IESP] for the student based on the student's individual needs in the same manner and with the same contents as an [IEP]" (Educ. Law § 3602-c[2][b][1]).⁸ Education Law § 3602-c, concerning students who attend nonpublic schools, provides that "[r]eview of the recommendation of the committee on special education may be obtained by the parent, guardian or persons legally having custody of the pupil pursuant to the provisions of section forty-four hundred four of this chapter" (Educ. Law § 3602-c[2][b][1]). It further provides that "[d]ue process complaints relating to compliance of the school district of location with child find requirements, including evaluation requirements, may be brought by the parent or person in parental relation of the student pursuant to section forty-four hundred four of this chapter" (Educ. Law § 3602-c[2][c]).

Education Law § 4404 concerning appeal procedures for students with disabilities, and consistent with the IDEA, provides that a due process complaint may be presented with respect to "any matter relating to the identification, evaluation or educational placement of the student or the provision of a free appropriate public education to the student" (Educ. Law §4404[1][a]; see 20 U.S.C. § 1415[b][6]). State Review Officers have in the past, taking into account the legislative history of Education Law § 3602-c, concluded that the legislature did not intend to eliminate a parent's ability to challenge the district's implementation of equitable services under Education Law § 3602-c through the due process procedures set forth in Education Law § 4404 (see Application of a Student with a Disability, Appeal No. 23-121; Application of the Dep't of Educ., Appeal No. 23-069; Application of a Student with a Disability, Appeal No. 23-068).⁹ In addition, the New York Court of Appeals has explained that students authorized to receive services pursuant to Education Law § 3602-c are considered part-time public school students under State Law (Bd. of Educ. of Monroe-Woodbury Cent. Sch. Dist. v. Wieder, 72 N.Y.2d 174, 184 [1988]), which further supports the conclusion that part-time public school students are entitled to the same legal protections found in the due process procedures set forth in Education Law § 4404.¹⁰

⁸ This provision is separate and distinct from the State's adoption of statutory language effectuating the federal requirement that the district of location "expend a proportionate amount of its federal funds made available under part B of the individuals with disabilities education act for the provision of services to students with disabilities attending such nonpublic schools" (Educ. Law § 3602-c[2-a]).

⁹ The district did not seek judicial review of these decisions.

¹⁰ Citing School Dist. of City of Grand Rapids v. Ball, (473 U.S. 378 [1985]), the district argues that the student is not a "part-time public school student." The argument falls flat. I find the fact pattern addressed in Ball – a matter involving whether a school district's shared time and community education programs violated the

However, the number of due process cases involving the dual enrollment statute statewide, which were minuscule in number until only a handful of years ago, have now increased to tens of thousands of due process proceedings per year within certain regions of this school district in the last several years. Public agencies are attempting to grapple with how to address this colossal change in circumstances, which is a matter of great significance in terms of State policy. Policy makers have recently attempted to address the issue.

In May 2024, the State Education Department proposed amendments to 8 NYCRR 200.5 "to clarify that parents of students who are parentally placed in nonpublic schools do not have the right under Education Law § 3602-c to file a due process complaint regarding the implementation of services recommended on an IESP" (see "Proposed Amendment of Section 200.5 of the Regulations of the Commissioner of Education Relating to Special Education Due Process Hearings," SED Mem. [May 2024], available at <https://www.regents.nysed.gov/sites/regents/files/524p12d2revised.pdf>). Ultimately, however, the proposed regulation was not adopted. Instead, in July 2024, the Board of Regents adopted, by emergency rulemaking, an amendment of 8 NYCRR 200.5, which provides that a parent may not file a due process complaint notice in a dispute "over whether a rate charged by a licensed provider is consistent with the program in a student's IESP or aligned with the current market rate for such services" (8 NYCRR 200.5[i][1]). The amendment to the regulation does not apply to the present circumstance for two reasons. First, the amendment to the regulation applies only to due process complaint notices filed on or after July 16, 2024 (*id.*).¹¹ Second, since its adoption, the amendment has been enjoined and suspended in an Order to Show Cause signed October 4, 2024 (*Agudath Israel of America v. New York State Bd. of Regents*, No. 909589-24 [Sup. Ct., Albany County, Oct. 4, 2024]). Specifically, the Order provides that:

pending the hearing and determination of Petitioners' application for a preliminary injunction, the Revised Regulation is hereby stayed and suspended, and Respondents, their agents, servants, employees, officers, attorneys, and all other persons in active concert or participation with them, are temporarily enjoined and restrained from taking any steps to (a) implement the Revised Regulation, or (b) enforce it as against any person or entity

(Order to Show Cause, O'Connor, J.S.C., *Agudath Israel of America*, No. 909589-24).¹²

Establishment Clause of the First Amendment – to be inapposite to the matter at hand. Moreover, as acknowledged by the district, as it must, the Supreme Court in *Agostini v. Felton*, (521 U.S. 203, 222 [1997]), expressly stated that its subsequent decisions undermined the assumptions upon which Ball relied.

¹¹ The due process complaint in this matter was filed with the district on June 11, 2024 (Due Process Compl. Not. at p. 8), prior to the July 16, 2024 date set forth in the emergency regulation. Since then, the regulation has lapsed.

¹² On November 1, 2024, Supreme Court issued a second order clarifying that the temporary restraining order applied to both emergency actions and activities involving permanent adoption of the rule until the petition was decided (Order, O'Connor, J.S.C., *Agudath Israel of America*, No. 909589-24 [Sup. Ct., Albany County, Nov. 1, 2024]).

Consistent with the district's position, State guidance issued in August 2024 noted that the State Education Department had previously "conveyed" to the district that:

parents have never had the right to file a due process complaint to request an enhanced rate for equitable services or dispute whether a rate charged by a licensed provider is consistent with the program in a student's IESP or aligned with the current market rate for such services. Therefore, such claims should be dismissed on jurisdictional grounds, whether they were filed before or after the date of the regulatory amendment.

("Special Education Due Process Hearings - Rate Disputes," Office of Special Educ. [Aug. 2024]).¹³

However, acknowledging that the question has publicly received new attention from State policymakers as well as at least one court at this juncture and appears to be an evolving situation, given the implementation date set forth in the text of the amendment to the regulation and the issuance of the temporary restraining order suspending application of the regulatory amendment, the amendments to the regulation may not be deemed to apply to the present matter. Further, the position set forth in the guidance document issued in the wake of the emergency regulation, which is now enjoined and suspended, does not convince me that the Education Law may be read to divest IHOs and SROs of jurisdiction over these types of disputes.

Finally, the IHO found that the creation of the ERES unit was the primary reason for granting the district's motion to dismiss. While a local educational agency may set up additional options for a parent to pursue relief, it may not require procedural hurdles not contemplated by the IDEA or the Education Law (*see Antkowiak v. Ambach*, 838 F.2d 635, 641 [2d Cir. 1988] ["While state procedures which more stringently protect the rights of the handicapped and their parents are consistent with the [IDEA] and thus enforceable, those that merely add additional steps not contemplated in the scheme of the Act are not enforceable."]; *see also Montalvan v. Banks*, 707 F. Supp. 3d 417, 437 [S.D.N.Y. 2023]).

Based on the foregoing, the IHO's dismissal with prejudice on the basis of subject matter jurisdiction must be reversed and the case remanded so that the parties have the opportunity to proceed to an evidentiary hearing on the merits of the parent's claims. The parties are to address

¹³ Neither the guidance nor the district indicated if this jurisdictional viewpoint was conveyed publicly or only privately to the district, when it was communicated, or to whom. There was no public expression of these points that the undersigned was aware of until policymakers began rulemaking activities in May 2024; however, as the number of allegations began to mount that the district's CSEs had not been convening and services were not being delivered, at that point the district began to respond by making unsuccessful jurisdictional arguments to SRO's in the past, which decisions were subject to judicial review but went unchallenged (*see e.g., Application of a Student with a Disability*, Appeal No. 23-068; *Application of a Student with a Disability*, Appeal No. 23-069; *Application of a Student with a Disability*, Appeal No. 23-121). The guidance document is no longer available on the State's website; however, a copy of the August 2024 rate dispute guidance is included in the administrative hearing record as an attachment to the district's motion to dismiss.

their dispute, including rate issues, during an impartial hearing using the Burlington-Carter standard.

VII. Conclusion

For the reasons described above, the IHO erred in dismissing this matter for lack of subject matter jurisdiction and the matter must be remanded for further evidentiary proceedings to determine whether the district implemented special education services for the 2022-23 and 2023-24 school years or if the district was not required to do so due to the district's assertion of any defenses to the parent's claims such as the lack of a request for dual enrollment services prior to June 1, 2022 or June 1, 2023. If the district was required to provide dual enrollment services and failed to do so, the IHO shall render a determination of whether the services the parent may have unilaterally-obtained from private providers were, under the totality of the circumstances, appropriate to address the student's needs and, if so, whether equitable considerations favor the parent including any defense raised by the district regarding excessiveness of the costs of the private services obtained by the parent.

THE APPEAL IS SUSTAINED.

IT IS ORDERED that the IHO decision, dated October 23, 2024, dismissing the parent's due process complaint notice for lack of subject matter jurisdiction is reversed; and

IT IS FURTHER ORDERED that this matter is remanded to the IHO for further proceedings in accordance with this decision; and

IT IS FURTHER ORDERED that in the event that the IHO cannot hear this matter upon remand, another IHO shall be appointed.

Dated: **Albany, New York**
 January 15, 2025

SARAH L. HARRINGTON
STATE REVIEW OFFICER