Of Mouseholes and Elephants: The Statute of Limitations for Impartial Hearings Under the Individuals with Disabilities Education Act

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The Individuals with Disabilities Education Act (IDEA) provides funding for special education along with a detailed set of requirements for state and local agencies. For example, it specifies various procedural safeguards, including the right to an impartial hearing. The IDEA has been the avenue of frequent litigation. Due to the rather robust application of the exhaustion doctrine in IDEA cases, the impartial hearing is, for the most part, the exclusive

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2 See generally Perry A. Zirkel, A Comprehensive Comparison of the IDEA and Section 504/ADA, 282 EDUC. L. REP. 767 (2012), for a systematic overview of the various features of the IDEA, including the procedural safeguards, in comparison to Section 504 and the Americans with Disabilities Act.

3 20 U.S.C § 1415(f); see also Zirkel, supra note 2, at 768; see generally Perry A. Zirkel & Gina Scala, Due Process Hearing Systems under the IDEA: A State-by-State Survey, 21 J. DISABILITY POL’Y STUD. 3 (2010) (snapshot of the varying state systems administrative adjudications for the IDEA pursuant to cooperative federalism); Perry A. Zirkel, Zorka Karanxha & Anastasia D’Angelo, Creeping Judicialization of Special Education Hearings?: An Exploratory Study, 27 J. NAT’L ASS’N ADMIN. L. JUDICIARY 27 (2007) (tracing gradual legalization of the impartial hearing process under the IDEA).

4 See, e.g., Perry A. Zirkel & Brent L. Johnson, The "Explosion" in Education Litigation: An Updated Analysis, 265 EDUC. L. REP. 1 (2011) (revealing the upward trajectory of IDEA litigation within the relatively level trend of K–12 litigation within the past three decades); Tessie Rose Bailey & Perry A. Zirkel, Frequency Trends of Court Decisions under the Individuals with Disabilities Education Act, 28 J. SPECIAL EDUC. LEADERSHIP 3 (2015) (computing states’ relative IDEA judicial decisions rankings); cf. Perry A. Zirkel, Longitudinal Trends in Impartial Hearings under the IDEA, 302 EDUC. L. REP. 1 (2014) (computing the relative rankings of the states for due process hearing decisions under the IDEA).

gateway for IDEA litigation.6

In turn, one of the significant threshold issues for the impartial hearing is the applicable statute of limitations (SOL), including its starting point, duration, and effect. The recent Third Circuit Court of Appeals decision in *G.L. v. Ligonier Valley School District Authority*7 illustrates the SOL’s high-stakes significance under the IDEA for plaintiff parents, defendant districts, and impartial hearing officers (IHOs). Assessing the decision’s importance and potential implications requires a systematic, comprehensive, and relatively concise canvassing of the relevant IDEA provisions and related case law. The frame of reference for this case law analysis is the prevailing practice of IHOs to apply the SOL as the window for the issues and, for the most part, the evidence and relief under the IDEA.

Prior to the 2004 amendment of the IDEA,8 the statute and its extensive regulations9 were silent regarding the SOL at the hearing level. Because most jurisdictions lacked a corollary state law addressing the SOL at the hearing level, courts utilized a borrowing approach to fill this gap based on the applicable state’s analogous law, resulting in a wide variety of results.10

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7 802 F.3d 601 (3d Cir. 2015). A month after the decision, the Third Circuit denied the defending district’s motion for rehearing en banc.


10 See Perry A. Zirkel & Peter J. Maher, *The Statute of Limitations under the Individuals with Disabilities Education Act*, 175 EDUC. L. REP. 1 (2003), for a
However, the 2004 IDEA amendment filled this gap, providing SOL provisions for both the hearing and judicial levels. The purpose of this article, in light of the practical significance and the limited literature addressing the IDEA’s hearing level SOL, is to provide a current and concise overview of the case law addressing this specific issue. Part I provides the basic nature and purpose of snapshot of each state’s pre-IDEA SOL period for both the hearing and court levels.

11 See infra notes 19, 21 and accompanying text, for impartial hearings SOL. 

See 20 U.S.C. § 1415(i)(2)(B) for the judicial level SOL which requires filing for judicial review within ninety days of the IHO’s decision unless a state law specifies a different period.

12 See, e.g., Jennifer R. Valverde, A Poor IDEA: Statute of Limitations Decisions Cement Second Class Remedial Scheme for Low Income Children with Disabilities in the Third Circuit, 41 FORDHAM URB. L.J. 599 (2013) (advocating for Congress and the courts to adopt the approach that the IDEA statute of limitations constitute a filing deadline that does not limit the scope of compensatory education relief).

SOL generally, and specifically how SOL applies to the IDEA’s impartial hearings. Parts II–IV addresses the elements of the SOL statutory provisions in terms of the triggering date, the exceptions, and the duration and effect of the SOL, including the importance of *G.L. v. Ligonier Valley School District Authority.* Part V provides practice pointers for IDEA IHOs.

I. SOL GENERALLY AND AS SPECIFICALLY APPLIED TO IDEA IMPARTIAL HEARINGS

The SOL general nature and purposes, as Zirkel and Maher observed, are:

“Statute of limitations” is a legislative expression of policy that prohibits litigants from bringing claims after a period of time, which destroys any right and remedy of the potential claimant. It applies specifically to a particular action in law or equity, whether civil or criminal. Its purposes are to 1) to require that claims be advanced while the evidence to rebut them is not stale, and 2) to penalize dilatoriness for the sake of repose.

As a result of the 2004 amendments, the IDEA contains two provisions regarding the IHO-level SOL. In this context, SOL has

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14 802 F.3d 601 (3d Cir. 2015). The overall focus here will be on the hearings where the parents are the filing party, which is the typical posture. However, the IDEA’s SOL provisions also apply to districts that file more than a negligible proportion of IDEA impartial hearings. See, e.g., Cathy A. Skidmore & Perry A. Zirkel, *Has the Supreme Court’s Schaffer Decision Placed a Burden on Hearing Officer Decision-Making under the IDEA,* 35 J. NAT’L ADMIN. L. JUDICIARY 304 (2015) (finding that districts filed eighteen percent of a sample of IDELR-published IHO decisions from 1978 to 2013).

15 Zirkel & Maher, *supra* note 10, at 2 (citing Estate of Busch v. Ferrel-Duncan Clinic, Inc., 700 S.W.2d 86 (Mo. 1985)).


17 See infra notes 19, 21 and accompanying text. The 2006 regulations merely mirror the wording of these two SOL provisions without elaboration. 34 C.F.R §§ 300.507(a)(2), 300.511(e) (2013).
these same basic purposes as in civil law more generally.\textsuperscript{18} The first provision, under the caption “timeline for requesting hearing” is:

A parent or agency shall request an impartial due process hearing within 2 years of the date the parent or agency knew or should have known about the alleged action that forms the basis of the complaint, or, if the State has an explicit time limitation for requesting such a hearing under this subchapter, in such time as the State law allows.\textsuperscript{19}

The second provision, under “types of procedures,” provides the following specification for the request, referred to synonymously as “the complaint”:\textsuperscript{20}

sets forth an alleged violation that occurred not more than 2 years before the date the parent or public agency knew or should have known about the alleged action that forms the basis of the complaint, or, if the State has an explicit time limitation for presenting such a complaint under this subchapter, in such time as the State law allows, except that the exceptions to the timeline described in subsection (f)(3)(D) shall apply to the timeline described in this subparagraph.\textsuperscript{21}

The remaining parts of this article address the case law specific to each of the features of this pair of provisions, including the exceptions and the durational issues in the Third Circuit’s recent \textit{G.L.} decision.\textsuperscript{22} As a transitional threshold matter, the limited prevailing view is that the SOL is an affirmative defense.\textsuperscript{23} Consequently, the burden of persuasion is on the party asserting the defense,\textsuperscript{24} with the

\textsuperscript{18} See, e.g., Holden v. Miller-Smith, 28 F Supp. 3d 729, 735 (W.D. Mich. 2014) (“The two-year period [under the amended IDEA] permits plaintiffs to exercise their rights . . . within a reasonable period of time, protects potential defendants from a protracted fear of litigation, and promotes judicial efficiency by preventing . . . courts from having to litigate stale claims.”).


\textsuperscript{20} See, e.g., \textit{id.} §§ 1415(b)(6), 1415(b)(8), 1415(c)(2)(A), 1415(d)(1)(A).

\textsuperscript{21} \textit{Id.} § 1415(b)(6)(B).

\textsuperscript{22} \textit{G.L.} v. Ligonier Valley Sch. Dist. Auth., 802 F.3d 601 (3d Cir. 2015).

\textsuperscript{23} See, e.g., M.G. v. N.Y.C. Dep’t of Educ., 15 F. Supp. 3d 296, 304, 306 (S.D.N.Y. 2014) (citing Somoza v. N.Y.C. Dep’t of Educ., 538 F.3d 106, 111 (2d Cir. 2008)).

\textsuperscript{24} See, e.g., K.H. v. N.Y.C. Dep’t of Educ., 63 IDELR ¶ 295, at *16–17 (E.D.N.Y. 2014). For applying waiver at the impartial hearing level, see, e.g., Downingtown Area Sch. Dist., 116 LRP 5716 (Pa. SEA Jan. 4, 2016) (“in the
When the SOL is at issue, the primary and central step, which is designated in Figure 1 as circled number 1, is the sometimes difficult determination of the KOSHK date, also referred to herein at the triggering date. Next is determining whether the claim is timely in terms of the applicable period (i.e., two years unless specified otherwise in state law or unless an exception applies) from the KOSHK date to the easily ascertainable filing date, which is number 2. In the absence of guidance, I conclude that affirmative defenses must be raised sometime before the conclusion of the evidentiary hearing”).

2 in the Figure. Next, if the filing is timely, the question arises as to whether the period extends to a point earlier than the KOSHK date based on the underlying action, designated above as number 3 - the starting date for the claimed denial of FAPE. Finally, if the parent ultimately proves the requisite denial of FAPE, the determination of the equitable remedy (e.g., compensatory education or tuition reimbursement) may be for a time period longer, shorter, or equal to the deprivation of FAPE. The next two parts of the article address the KOSHK date and the potentially asserted exceptions, whereas Part IV addresses the resulting calculations for the duration of the period for liability, including the effect in terms of the potentially resulting remedy.

II. TRIGGERING DATE

It is not uncommon for IHOs to follow the lead of courts to apply the IDEA SOL without specific discussion or analysis, as a “look back” from the date of filing. However, as the first aforementioned statutory provision makes clear, the triggering date

26 For the range of equitable remedies under the IDEA, see, e.g., Perry A. Zirkel, The Remedial Authority of Hearing and Review Officers under the Individuals with Disabilities Education Act: An Update, 31 J. NAT’L ASS’N ADMIN. L. JUDICIARY 1 (2011). For more detail on the primary two remedies, see, e.g., Perry A. Zirkel, Tuition and Related Reimbursement under the IDEA: A Decisional Checklist, 282 EDUC. L. REP. 785 (2012); Perry A. Zirkel, Compensatory Education: An Annotated Update of the Law, 251 EDUC. L. REP. 501 (2010). For the calculation of compensatory education that may yield periods not identical to the duration of the FAPE denial, see, e.g., Perry A. Zirkel, The Two Competing Approaches for Calculating Compensatory Education under the IDEA, 257 EDUC. L. REP. 550 (2010). Moreover, to the recognized extent that the equities apply to the determination of tuition reimbursement, the period for this remedy may be less than that for the denial of FAPE. See, e.g., 20 U.S.C. § 1412(a)(10)(C).


28 See supra text accompanying note 19.
for the filing deadline is that upon which the parent “knew or had reason to know,” which some courts have referred to as the “know or should have known” (KOSHK) date. Moreover, the KOSHK is specifically connected in the statute to the “alleged action that forms the basis of the complaint.” In the cases to date, courts have variously interpreted this connection. For example, taking a strict approach, one federal district court in an unpublished decision concluded that, based on the plain language of the statute, this limitations period is “two years from the date that the parents knew of the complained-of action, not two years from the date that the parents knew the action taken was wrong.” Similarly, another federal court clarified that the KOSHK is specific to the action, not when it was actionable. Representing a more forgiving approach, more than one other court, including the Eleventh Circuit Court of Appeals, interpreted the KOSHK as not applying until the parents

29 See, e.g., G.L. v. Ligonier Valley Sch. Dist. Auth., 802 F.3d at 604 n.2.
30 Id.
31 In some cases, the underlying action is clear-cut. See, e.g., Mittman v. Livingston Twp. Bd. of Educ., 55 IDELR ¶ 139 (D.N.J. 2010) (identifying the action as the IEP team’s exiting the child from special education). However, defining the KOSHK date in tuition reimbursement cases in a similarly per se way as the time of the unilateral placement, e.g., R.B. v. Dep’t of Educ. of N.Y.C., 57 IDELR ¶ 155, at *4 (S.D.N.Y. 2011) (citing M.D. v. Southington Bd. of Educ., 334 F.3d 217, 221 (2d Cir. 2003), which was based on Section 1983 accrual), is imprecise because 1) it is not necessarily identical to the underlying action, and 2) the date of the unilateral placement arguably could be the date of deposit, the date of the end of the school year, or the first day of attendance at the private school.
32 Bell v. Bd. of Educ. of Albuquerque Pub. Sch., 50 IDELR ¶ 285, at *15 (D.N.M. 2010). Although the IDEA SOL applies equally to the school district, in this case the parents were the filing party. Moreover, in this case the action was the district’s individualized education program (IEP) classification of the child, whereas it was not until much later that the parents knew or had reason to know that this action was allegedly a misclassification. Based on undisputed evidence that the parents know of the child’s classification upon the development of the first IEP, the court concluded that the period began to run at that earlier date, thus expiring before the filing of their hearing request. The court alternatively used the term “accrue” for the start of the period. Id. at *17.
33 J.P. v. Enid Sch. Dist., 53 IDELR ¶ 112, at *5 (W.D. Okla. 2009) (concluding that the triggering date is “when the parent ‘knew or should have known about the alleged action that form the basis of the complaint,’ and not when the parent becomes aware that the school district’s actions are actionable”).
have the necessary facts of the alleged violation. Finally, using language that originated with section 1983 federal civil rights claims, various other courts reached mixed results based on the more ambiguous translation of the target KOSHK event as the “injury.”

The determination of the KOSHK date is critical but problematic regardless of the semantic formulation of the underlying action. A Pennsylvania case serves as an example. The student, who had a lifelong gastrointestinal condition that caused cyclic vomiting, experienced continuing difficulties in school starting in kindergarten based in part on health-related attendance issues. His parents withdrew him for parochial schooling in grades one through four and, after hospitalization, again in grades seven through nine. The parents filed for an impartial hearing on January 23, 2009, in the middle of grade twelve. The IHO used a look back period to eliminate the period before the middle of grade ten. For the

35 See, e.g., Alexopoulos v. Riles, 784 F.2d 1408, 1411 (9th Cir. 1986) (“Under federal law a cause of action generally accrues when a plaintiff learns of the injury which is the basis of his action.”). The bridge in the New York cases was M.D. v. Southington Bd. of Educ., 334 F.3d 217, 221 (2d Cir. 2003).
38 Id. at *2.
39 Id. at *2–3.
40 Id.
41 Id. at *2. The IHO in this case did some mental manipulations before ultimately arriving at a look back period. More specifically, first finding the KOSHK to be in 2001, the IHO reasoned that every day of alleged denial of FAPE
remaining two-year period, the IHO ruled in the parent’s favor, concluding that the district should have identified the student as eligible under the IDEA and provided him with the required free appropriate public education (FAPE). Upon both parties’ appeal, the court cited the aforementioned Oklahoma case for the KOSHK reference point, which in this case was “[the district’s failure] to respond sufficiently and effectively to concerns expressed by parents about a child’s functioning in school.” The parents contended that they did not have actual or constructive knowledge of the alleged denial of services until 2008. The district argued that the KOSHK date was far earlier because they would have known of their right to request an evaluation by either checking the annual notice of IDEA rights that the district published in the local newspaper and included on the parent calendars or consulting an attorney. However, apparently viewing the complaint as including a child find claim, the court reasoned that “a reasonable inference from the evidence is that the District's failure to provide [the] parents with a 'permission to evaluate form' . . . could have led them to believe that: (1) [the student] had no rights under the IDEA; or (2) a request for an evaluation or a meeting with an attorney would be fruitless.” As a result, the court concluded that the KOSHK date was “at least at the end of 2006–2007,” thus making their complaint timely. However, although not entirely clear, the effect of this determination in this case appears to have been to merely confirm the two-year denial of

was a separate action, thus ultimately concluding that "every date up to January 23, 2007, two years back from the date Parents filed the instant complaint on January 23, 2009, is untimely." 

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42 Id.
45 Id.
46 Id. at *6.
47 For the reasonable suspicion and reasonable period requirements of child find; see, e.g., Perry A. Zirkel, “Child Find”: The Lore v. the Law, 307 EDUC. L. REP. 574 (2014).
49 Id. at *7. It may be argued that the court’s reasoning contradicted its recited standard, because the parent knew of the alleged failure much earlier but did not realize that this action (or in this case, inaction) was actionable until the designated time (or at the time they finally did consult an attorney and file for a hearing).
FAPE, whereas an alternative interpretation would be to extend the remedy back to whenever the district had reason to evaluate the student as eligible.\textsuperscript{50}

It is likely that school districts and parents will separately try to document or otherwise solidify proof of the triggering date and action that favors their position. Such evidence will include not only the documented history of the case but also the testimony at the hearing. For example, in a recent New Hampshire case, the guardian’s testimony was the key in determining the SOL for her challenge to the IEPs for grades nine, ten, and eleven.\textsuperscript{51} Specifically, the guardian testified on direct examination that when she signed the IEP for grade nine, she did so to confirm her participation, but not to agree with the contents because she “felt that [the student] needed more.”\textsuperscript{52} The court concluded that this testimony preponderantly proved that she discovered the district’s alleged violation on the date of signing the IEP, “thus triggering the running of the limitations period.”\textsuperscript{53} Because she did not request a hearing until two and a half years later, she was time-barred from challenging the ninth grade IEP but not the two subsequent IEPs.\textsuperscript{54} Similarly, evidence of whether and when the district provided the parents with the procedural safeguards notice may be critical as to the triggering date.\textsuperscript{55}

\textsuperscript{50} Oddly straddling the fence between child find and FAPE, the court declined to rule on whether the student was eligible for services under the IDEA. \textit{Id.} at *8 n.12.


\textsuperscript{52} \textit{Id.} at 364.

\textsuperscript{53} \textit{Id.} The court accorded weight to the guardian’s contention that “a parent or guardian who lacks expertise in the field of special education may not recognize an IEP’s deficient design until the IEP is implemented and problems begin to emerge,” but concluded that her testimony that she immediately appreciated the IEPs defects as even weightier. \textit{Id.} at 365 n.8. For another such determination, see Jefferson Cnty. Bd. of Educ. v. Lolita S., 977 F. Supp. 2d 1091, 1123 (N.D. Ala. 2013), aff’d on other grounds, 581 F. App’x 760 (11th Cir. 2014) (reasoning that the parent, who was “not a novice to the special education system, having other children who were involved in special education,” had reason to know of her child find claim when she received the students failing grades).

\textsuperscript{54} 928 F. Supp. 2d 349 at 364.

\textsuperscript{55} See, e.g., Marc V. v. N.E. Indep. Sch. Dist., 455 F. Supp. 2d 577, 591 (W.D. Tex. 2006) (upholding the IHO’s determination that the KOSHK date was when the parents’ received the procedural safeguards notice).
III. EXCEPTIONS

The IDEA specifies two exceptions. Additionally, parties seeking to avoid being time-barred have asserted the alternative theories of equitable tolling, minority tolling, and continuing violations.\(^{56}\)

A. Specified Exceptions

1. Misrepresentation.

The first of the IDEA’s two explicit exceptions concerns misrepresentation, specifically providing that the SOL shall not apply under the following circumstances: “if the parent was prevented from requesting the hearing due to—(i) specific misrepresentations by the local educational agency that it had resolved the problem forming the basis of the complaint.”\(^{57}\) This language includes not only specific misrepresentations but also a causal connection (via “prevented”) and a limiting predicate (i.e., resolving the underlying action).\(^{58}\)

The leading case thus far is the Third Circuit’s published decision in *D.K. v. Abington School District*.\(^{59}\) For the “specific misrepresentation” element, the court agreed with most of the district courts in the circuit\(^{60}\) that intent, not merely negligence, was required. Thus, the Third Circuit ruled that to qualify for this exception “plaintiffs must show that the school intentionally misled them or knowingly deceived them regarding their child’s progress.”\(^{61}\) Applying this exception, the *D.K.* court concluded that the various conferences and other communications with the parents fell “well...

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\(^{56}\) See infra notes 92–98 and accompanying text.


\(^{58}\) Id.

\(^{59}\) 696 F.3d 233 (3d Cir. 2012).


\(^{61}\) D.K. v. Abington Sch. Dist., 696 F.3d at 246.
short” of not only the intentional or knowing requirement, but also the problem-resolution requirement. Thus, the D.L. court did not the aforementioned third essential element—causation.

The causation element was the undoing of the parents’ assertion of this exception in a pre-D.K. district court decision in Indiana. In this case, the court expressed doubt but did not definitively decide whether the alleged testing information violations constituted misrepresentation, concluding that the parents failed to show how this asserted misrepresentation prevented the parents from requesting a hearing within the prescribed period. Similarly, the causation requirement led to the failure to qualify for this exception in a post-D.K. decision in Pennsylvania.

Conversely, the intent requirement was fatal for parents in various lower court decisions post-D.K. First, in two successive decisions within the Third Circuit, federal district courts ruled that the parents failed to prove the requisite intentional or knowing misrepresentation. Second, the federal district court in Maine

62 Id. at 247.
63 See supra text accompanying note 58.
65 Id. at 643-44.
66 Shadie v. Forte, 61 IDELR ¶ 40, at *5 (E.D. Pa. 2013), aff’d on other grounds sub nom Shadie v. Hazleton Area Sch. Dist., 580 F. App’x 67 (3d Cir. 2014). For a post-D.K. claim that, prior to these other elements, failed at the threshold because the only misrepresentation was by the state education agency, not the defendant school district, see Jenkins v. Butts Cnty. Sch. Dist., No. CIV 5:15-CV-30 (MTT), 2016 WL 740461 (M.D. Ga. Feb. 24, 2016) (“[the parent] has presented no evidence that the Defendant made a misrepresentation that prevented her from requesting a due process hearing”).
67 Coleman v. Pottstown Sch. Dist., 983 F. Supp. 2d 543, 569 (E.D. Pa. 2013), aff’d on other grounds, 581 F. App’x 141 (3d Cir. 2014); W.H. v. Schuykill Valley Sch. Dist., 954 F. Supp. 2d 315 (E.D. Pa. 2013). In Coleman, the court rejected the parents’ contention that D.K. extended the standard to egregious misstatements or willful indifference, concluding that this argument was unconvincing and, in any event, lacking in preponderant proof in this case. Id. at 569 n.57. The effect of the Coleman court’s ruling was to uphold the IHO’s look-back time bar against the claims beyond the two-year period prior to filing. Id. at 569. In W.H., the court relied on the lower court decisions that foreshadowed D.K. (supra note 60), although the effect was less clear in terms of the application of the two-year period. W.H. v. Schuykill Valley Sch. Dist., 954 F. Supp. 2d at 318, 324 (exclusion of 2008–2009, which was largely beyond the two-year look-back period).
followed D.K. to require intentionality, which the parents failed to prove.68 Third, a federal district court decision in Texas, which has a one-year limitations period69 per the IDEA express allowance,70 followed a pre-D.K. decision in Texas to apply and find unproven a similarly strict, although not precisely stated, standard.71

In the only available decision thus far where the parents succeeded in their assertion of the misrepresentation exception, a federal district court concluded that the district’s knowing misstatement to the parents about its evaluation obligation interfered with the parents’ filing the complaint.72 However, this court’s application of the exception confirmed rather than contradicted the conclusion that its scope is relatively narrow.

2. Information-Whitholding.

The second of the two exceptions concerns information-withholding, specifically providing that the SOL does not apply under the following circumstances: “if the parent was prevented from requesting the hearing due to . . . (ii) the local educational agency's withholding of information from the parent that was required under

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68 Ms. S. v. Reg’l Sch. Unit 72, 64 IDELR ¶ 202 (D. Me. 2014), adopted, 65 IDELR ¶ 140 (D. Me. 2015).
69 19 TEX. ADMIN. CODE § 89.1151(c) (2013).
70 See supra text accompanying notes 19, 21.
71 Z.H. v. Lewisville Indep. Sch. Dist., 65 IDELR ¶ 106 (E.D. Tex. 2015), adopted, 65 IDELR ¶ 147 (E.D. Tex. 2015) (ruling that mere disagreements about the child’s evaluation were insufficient and noting that the KOSHK date was unproven) (citing C.H. v. Nw. Indep. Sch. Dist., 815 F. Supp. 2d 977 (E.D. Tex. 2011)) (ruling that the alleged misrepresentations either were not before the prescribed SOL period or were not at the requisite level of bad faith or not proven).
72 Ravenswood City Sch. Dist. v. J.S., 870 F. Supp. 2d 780 (N.D. Cal. 2012). For the knowing element, the court reasoned as follows: “The [d]istrict knew or had reason to know that its statement . . . was erroneous given the fact that it had previously litigated and lost the same argument.” Id. at 789. For the causation, or interference, element, the court deferred to the IHO’s credibility-based findings. Id. However, a subsequent decision in Maine interpreted this decision more narrowly, concluding that “[i]n Ravenswood, no question was raised as to whether the school district's misrepresentations to the parent were intentional.” Ms. S. v. Reg’l Sch. Unit 72, 64 IDELR ¶ 202, at *10 (D. Me. 2014), adopted, 65 IDELR ¶ 140 (D. Me. 2015).
this [IDEA] subchapter to be provided to the parent.” Again, as the leading decision, the Third Circuit in D.K. interpreted this exception narrowly, concluding that parents could satisfy it 1) “only by showing that the school failed to provide them with a written notice, explanation or form specifically required by the IDEA statutes and regulations,” and 2) this withholding “caused [the parents’] failure to request a hearing . . . on time.” Applying this exception, the court concluded that 1) the documents that the parents identified as not having received—the procedural safeguards notice and permission to evaluate form—were not required under the circumstances of their child, and 2) even if they had been required, the parents had failed to show the requisite causation.

The causation requirement was also fatal to the parents’ information-withholding exception claim in a subsequent Ninth Circuit decision. In this case, the Ninth Circuit ruled that the district failed to provide the parents with certain required student progress data, but this violation did not establish the asserted exception because “[t]he parents fail[ed] to demonstrate how receipt of [this] data, and for that matter the [allegedly belated] notice of procedural safeguards . . . would have caused them to file the due process complaint earlier.” In a Pennsylvania case, the court concluded that the parents failed to prove both the requisite causation

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75 Id. The court derived this “causation requirement” from the “prevented” language that is the lead-in for both exceptions. Id.
76 Id. at 247–48.
77 M.M. v. Lafayette Sch. Dist., 767 F.3d 842 (9th Cir. 2014); see also Shadie v. Forte, 61 IDELR ¶ 40, at *5 (E.D. Pa. 2013), aff’d on other grounds sub nom Shadie v. Hazleton Area Sch. Dist., 580 F. App’x 67 (3d Cir. 2014) (citing the “‘high threshold’” that D.K. established).
78 M.M. v. Lafayette Sch. Dist., 767 F.3d at 859. For the assuming arguendo reference to the procedural safeguards notice, the court upheld the IHO’s credibility finding, because it met the requisite “careful and thorough” standard for judicial deference, that the district had provided this required notice on a timely basis. Id. The effect in this case was to uphold the IHO’s otherwise unchallenged “look back” bar of any claims more than two years before the date of filing the complaint. Id.
and the required withheld information. Moreover, focusing on the information element, a lengthening line of court decisions has limited this second exception to the procedural safeguards requirements of the IDEA, which none of these plaintiff-parents fulfilled.

In contrast, relatively few parents have hurdled the prevailing standards for the information withholding exception. First, in an Alaska case, the federal district court duly deferred to the IHO’s decision that the parent qualified for this exception “under the unique facts of this case.” The district provided a notice of procedural safeguards that suggested a three-year period rather than the one-year SOL that is applicable under Alaska law, which appeared to be the key factual finding. Second, in the aforementioned case that primarily relied on the misrepresentation exception, the court additionally and briefly ruled that the failure to provide the parents with the procedural safeguards notice triggered the information-withholding exception. Third, in the strongest decision in the

82 Id. For the Alaska law, see ALASKA STAT. § 14.30.193(a) (West 2014).
83 See supra text accompanying note 57.
84 Ravenswood City Sch. Dist. v. J.S., 870 F. Supp. 2d 780, 789 (N.D. Cal. 2012). The cursory analysis did not address the causation element. Id.
parents’ favor, the Fifth Circuit ruled that the district’s failure to include the required members of the IEP team that caused the parents not to file on time fulfilled the information-withholding exception.85 Finally, a federal district court in Maine concluded that the failure to provide the parents with the procedural safeguards notice at the relevant time, regardless of the district’s good faith and any previous such notice, fulfilled the plaintiff’s information and causation requisites of this exception.86

The only other examples were for more limited success. In an Idaho case, the court dismissed the case without prejudice based on the parents’ failure to exhaust the impartial hearing provision of the IDEA. In doing so, the court provided nonbinding but rather strongly worded guidance that the withholding exception should apply because the district failed to provide the procedural safeguards notice upon a change in the student’s placement.87 Somewhat similarly, in a Georgia case, the court concluded that the parents pled sufficient facts to survive the motion to dismiss her claim of this exception,88 but in line with its warning that the subsequently developed record could yield a different outcome89 and after remand to the IHO, the court upheld the exception’s applicability in this case.90 In any event, all of these cases confirmed rather than contradicted the prevailing and relatively narrow interpretation of the scope of information under

87 Kelly O. v. Taylor Crossing Pub. Charter Sch., 61 IDELR ¶ 295, at *10 (D. Idaho 2013) (“because the school failed to provide [the] parents with notice on how to present such claims, they should not now be time barred from doing so. . . . [The] district may not be out of the ‘deep doo doo’ just yet.”).
88 Jenkins v. Butts Cnty. Sch. Dist., 984 F. Supp. 2d 1368, 1379 (M.D. Ga. 2013) (basing this conclusion on the district’s alleged failure to provide the required prior written notice and procedural safeguards notice).
89 Id. at 1379 n.15.
90 Jenkins v. Butts Cnty. Sch. Dist., No. CIV 5:15-CV-30 (MTT), 2016 WL 740461 (M.D. Ga. Feb. 24, 2016) (“there is no evidence [the parent] lacked the necessary information to determine whether her daughter had been injured by the Defendant’s actions”).
B. Other Asserted Exceptions.

Parents have attempted to import other exceptions beyond the two explicit IDEA SOL exceptions. However, in light of Congress’s choice to limit the express exceptions to this tandem pair, the legislative history, and the administrative agency interpretation, the prevailing judicial view is that the common law doctrines of equitable tolling and minority tolling do not apply. Similarly, for the same reasons, the weight of judicial authority thus far has rather clearly favored the inapplicability of the continuing violations theory.

91 See supra note 80 and accompanying text.
93 See, e.g., id. (citing S. REP. 108-85, at 40 (2003)).
in IDEA SOL cases.98

IV. DURATION AND EFFECT

The duration of the SOL for the impartial hearing under IDEA 2004 is clearly two years, except for the few states that have adopted a different period,99 as the pertinent provision expressly permits.100 The first problem is that, contrary to typical practice of a look-back application from the date of the hearing request,101 the period counts forward from the KOSHK date.102 The second problem is the issue


99 A leading example is the Texas law, which specifies a period of one year from the KOSHK date. See supra note 69 and accompanying text. A variation is Alaska’s one-year period from “the date that the school district provides the parent with written notice of the decision with which the parent disagrees.” See supra note 82. As an example in the opposite direction, Kentucky provides for a period of three years from the KOSHK. KY. REV. STAT. ANN. § 157.224(6) (West 2013). In contrast, most states that specified a different period have revised their laws to conform to the IDEA’s 2004 amendments. See, e.g., Ms. S. v. Reg’l Sch. Unit 72, 64 IDELR ¶ 202, at *6-9 (D. Me. 2014) (citing ME. CODE R. 07-071, ch. 101, § XVI.13.E–F, which changed the limitations period from four to two years); K.H. v. N.Y.C. Dep’t of Educ., 63 IDELR ¶ 295, at *3 (E.D.N.Y. 2014) (citing N.Y. EDUC. LAW § 4401(1)(a) (2013), which changed limitations period from one to two years). As a variation, Hawaii changed from 90 days to the two-year IDEA limitations period with an exception: hearing requests for tuition reimbursement have a 180-day period. K.D. ex rel. C.L. v. Dep’t of Educ., State of Haw., 665 F.3d 1110, 1121 (9th Cir. 2011); Teresa L. v. Dep’t of Educ., Haw., 325 F. App’x 583, 584 (9th Cir. 2009) (citing HAW. REV. STAT. § 302A-443(a) (2011)).

100 See supra text accompanying note 19.

101 See supra note 27 and accompanying text.

102 See supra text accompanying notes 28–29.
of whether the tandem provision in the IDEA\textsuperscript{103} establishes a two-year limit in the opposite direction from the KOSHK date or, if not, what the limit in the past is for the scope of the hearing?\textsuperscript{104}

In a recent published decision, the Third Circuit Court of Appeals reversed the so-called “2+2” ruling of the lower court, which, along with a few other district courts in Pennsylvania,\textsuperscript{105} interpreted the plain language of the pair of SOL provisions in IDEA 2004 as extending not only up to two years forward, but also up to two years back, from the KOSHK date.\textsuperscript{106} Instead, based on the statutory text, legislative history, and agency interpretation, the Third Circuit concluded that the two provisions refer, although “inartful[ly],”\textsuperscript{107} to the same two-year filing-deadline for a due process complaint after the KOSHK date.\textsuperscript{108} Thus, the court resolved the first issue by reemphasizing that the two-year filing deadline is forward from the KOSHK date, not either forward from the date of injury or a look back from the date of filing.\textsuperscript{109} Moreover, the Third Circuit similarly cited \textit{D.K.} to make clear that “parental vigilance is vital” to this filing deadline, suggesting a relatively strict approach to the prescribed period and sole exceptions.\textsuperscript{110}

Even more significantly, contrary to the two-year limitation on

\textsuperscript{103}See \textit{supra} note 21 and accompanying text.

\textsuperscript{104}As a way of avoiding both problems, a federal court in Texas effectively arrived at the same result as the look-back approach by reasoning that, in the absence of applicable exceptions, “any claims for acts and omissions Plaintiff knew or should have known about prior to [the date one year before the filing date] are time-barred.” T.C. v. Lewisville Indep. Sch. Dist., No. CIV 4:13cv186, 2016 WL 705930 (E.D. Tex. Feb. 23, 2016).


\textsuperscript{107}\textit{Id} at 605; see also \textit{id.} at 625 (“the inconsistent language reflects nothing more than a drafting error in [Congress’s] reconciliation process”).

\textsuperscript{108}\textit{Id.} at 616–25.

\textsuperscript{109}\textit{Id.} at 625 (citing \textit{D.K.} v. Abington Sch. Dist. 696 F.3d 233, 248, 254 (3d Cir. 2012).

\textsuperscript{110}\textit{Id.} For example, the court warned that “parents may not, without satisfying one of the two statutory exceptions, knowingly sit on their rights or attempt to sweep both timely and expired claims into a single ‘continuing violation’ claim brought years later.” \textit{Id.}
the other side of the KOSHK date in the “2+2” approach, the Third Circuit adopted a rather open-ended interpretation of the retrospective remedial scope of a timely filed complaint. In contrast to the common although not universal practice of various IHOs and courts of applying the filing period on a look-back basis as the scope of the claim, the Third Circuit ruled—based on its pre-IDEA 2004 compensatory education standard and the IDEA 2004’s legislative history—that the limitations period “is not a cap

111 *Id.* at 625–26. The *G.L.* court made clear its analysis consisted of two successive parts by characterizing the “upshot” of its analysis as “two-fold” and by stating its concluding holding in a tandem, flowchart-like sequence. *Id.* at 625.

112 Illustrations of this application are available in the cases identified *supra* note 27. Providing further reinforcement of this application are the rather consistent line of cases that allocate to the IHO’s discretion the admission of evidence for the time before the filing period but only for background, not liability. See, e.g., Phyllene W. v. Huntsville City Bd. of Educ., No. 15-10123, 2015 U.S. App. LEXIS 18911 (11th Cir. Oct. 30, 2015); Indep. Sch. Dist. No. 413 v. H.M.J. *ex rel.* A.J., M.N., No. CIV. 14-2114 JRT/HB, 2015 WL 4744505 (D. Minn. 2015); Dep’t of Educ., State of Haw. v. E.B., 45 IDELR ¶ 249, at *5 (D. Haw. 2006). The limited exception for this interpretation is for the calculation of compensatory education in jurisdictions that use the qualitative approach and only in cases where the amount “reasonably calculated to provide the educational benefits that likely would have accrued from special education services the school district should have supplied in the first place” exceeds the hour-for-hour duration of the denial of FAPE within the applicable period. *Reid v. Dist. of Columbia,* 401 F.3d 516, 524 (D.C. Cir. 2005). For an example of such a situation, see Cent. Sch. Dist. v. V.K., 61 IDELR ¶ 125, at *11 & n.6 (E.D. Pa. 2013).

113 *G.L.* v. Ligonier Valley Sch. Dist. Auth., 802 F.3d at 618–19 (citing M.C. *ex rel.* J.C. v. Cent. Reg’l Sch. Dist., 81 F.3d 389, 396-97 (3d Cir. 1996)). However, this standard was based on the district’s, not the parent’s KOSHK date, and it introduced the inconsistently interpreted concept of “acquittal.” For tuition reimbursement cases, the issue of the scope of liability is often not acute. However, it is not entirely free from disputes. See *supra* note 31. Moreover, in some tuition reimbursement cases, the parent may be additionally seeking compensatory education for the period prior to the unilateral placement.

114 *Id.* at 624 (citing 150 Cong. Rec. S11851 (daily ed. Nov. 24, 2004) (statement of Sen. Tom Harkin)). With regard to the legislative history, the court also cited Valverde, *supra* note 12, at 643–46. Interestingly, although Valverde, who is a clinical professor serving primarily low-income clients, advanced this view of the legislative history, her ultimate recommendation was for Congress to amend the IDEA’s remedial scheme to codify compensatory education on a broadened basis to rectify this economic inequity and make this intent clear. *Id.* at 668. Both the court and Valverde also cited *Robert R. v. Marple Newtown School District,* 44 IDELR ¶ 186 (E.D. Pa. 2005), but this case was based on the pre-IDEA
on a child’s remedy for timely-filed claims that happen to date back more than two years before the complaint is filed.” 115 And, as the counter-weight for the strict-on-parent approach for the filing period, 116 the court extracted from its past decisions a strict-on-district application for this remedial period. 117

But how far back does this pre-KOSHK date period go? By focusing on the remedy, or “the redress available for timely-filed claims,” 118 the Third Circuit left the answer open to interpretation. 119 For example, in one part of the opinion the court appeared to extend the remedial boundary to “claims not yet reasonably knowable,” 120 yet in another part the court appeared to reaffirm its early and repeated standard for compensatory education that the boundary is “the point that the school district 'knows or should know of the injury to the child.” 121 The rubbery and not clearly defined elasticity of the remedial period is further evident in the court’s citation of its prior compensatory education rulings, 122 including the potential eight-year SOL and only cited the IDEA 2004 legislative history as indirect support for its interpretation of the prior Third Circuit decisions.

115 G.L. v. Ligonier Valley Sch. Dist. Auth., 802 F.3d at 616. In contrast, the common practice (supra note 27) provides a clear cut-off that, with the limited exception for the qualitative calculation of compensatory education, yields a period that may well be longer than the Third Circuit’s answer to the triggering issue of G.L., but may well be shorter than the Third Circuit’s answer for G.L.’s remedial issue.

116 See supra text accompanying note 110.

117 G.L. v. Ligonier Valley Sch. Dist. Auth., 802 F.3d at 625-26 (citing M.C. v. Cent. Reg’l Sch. Dist., 81 F.3d 389, 397 (3d Cir. 1996)).

118 Id. at 612.

119 For an alternate open ended approach, see, e.g., K.H. v. N.Y.C. Dep’t of Educ., 63 IDELR ¶ 295, at *18 (E.D.N.Y. 2014) (finding KOSHK triggered claims spanning entire 14-year period of eligibility).

120 Id. at 617. For further dicta in the opinion that suggested an open-ended approach, see id. at 620 (“any claim for [a] violation, however far back it dates.”) and id. at 618 (citing a previous Third Circuit case, that “‘nothing in the text or history suggest[s] that relief under IDEA is limited in any way . . . .'” Id. (emphasis added)).

121 Id. at 618 (citing, e.g., D.F. v. Abington Sch. Dist., 694 F.3d at 499; M.C. v. Cent. Reg’l Sch. Dist., 81 F.3d 389, 396–97 (3d Cir. 1996)). As observed supra note 113, this formulation amounts to an earlier, different KOSHK.

122 Id. at 620. Moreover, by citing the D.C. Circuit’s decision and standard in Reid v. District of Columbia, 401 F.3d 516, 518 (D.C. Cir. 2005), the Third Circuit reinforced the present ambiguity as to whether it has replaced the quantitative with
Moreover, the facts in G.L. are not particularly helpful because the KOSHK date and timeliness of the filing were effectively beyond dispute and the student’s enrollment started for a relatively limited period before the KOSHK date.

For this “elephant” in G.L.’s SOL room, the arguably appropriate approach is to define the back-side boundary as the reasonably determined start of the alleged violation. More specifically, based on the statutory specification of “the alleged action that forms the basis of the complaint” and the qualitative approach for calculating compensatory education. For an overview of these two approaches, see, e.g., Perry A. Zirkel, The Two Competing Approaches for Calculating Compensatory Education under the IDEA, 257 EDUC. L. REP. 550 (2010). For an earlier Third Circuit example of this ambiguity, see Ferren C. v. Sch. Dist. of Phila., 612 F.3d 712, 715 (3d Cir. 2010). For a discussion of the seeming transition, see Jana K. v. Annville-Cleona Sch. Dist., 39 F. Supp. 3d 584, 606–08 (E.D. Pa. 2014).

After spending the previous year in parochial school, the student reenrolled in the district in September 2008, and the KOSHK date was March 9, 2010, which was when the parents withdrew the student from the district and enrolled him in a cyber charter school. Id. at 605–06. Soon after September 2008, the student’s parent requested an evaluation, which is the earliest point to which they could stretch their child find claim, as reflected in their claim for denial of FAPE. Id. at 606. The IHO, following prevailing practice, limited the FAPE and, thus, remedial analysis, to the two-year window before the January 9, 2012 filing date, thereby excluding the 2008-2009 school year and the first half of the 2009-10 school year. Id. at 607. Although the IHO ruled that the district had not denied FAPE for the three months within the window that he was enrolled in the district, the effect of G.L. on remand is to open up the window for the requested compensatory education to an inexactlly defined period that is limited, again by enrollment considerations, to an outermost possible boundary of September 2008. Although the applicable window, if the case does not end in settlement, likely extends to this September start based on the alleged child find injury and the relatively limited period, the precise point that G.L. intends for other cases is a relatively open question.

Id. at 617 (reiterating the judicial expression about not hiding “‘elephants in mouseholes’.”) (citing E.P.A. v. EME Homer City Generation, L.P., 134 S. Ct. 1584, 1612 (2014) (Scalia, J., dissenting)). In comparison, G.L.’s resolution of the first, triggering issue is a relative mousehole.

See supra text accompanying notes 19, 21.
opinion’s repeated reference to “the injury,” including its “practical example” of a three-year child finding claim reasonably discovered by the parents at the end of the third year. IHOS and courts need to look first at the language of the complaint and ultimately decide the alleged action that they knew or should have known. This second determination may be at least as significant as determining the KOSHK date. This action date serves as the boundary for not only the basis of the FAPE-denial remedy but also, except for discretionary background information, the scope of admissible evidence.

A more definitive identification of the outer boundary, or the date of KOSHK “action,” awaits further litigation in not only the Third Circuit, which has been the locus of most of the case law to date, but also courts in other jurisdictions, which did not automatically or universally adopt its corresponding initiative for compensatory

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128 E.g., G.L. v. Ligonier Valley Sch. Dist. Auth., 802 F.3d at 604–05, 607, and 611.

129 Id. at 613–14. Seemingly synonymous, the court also referred to this action more than once as the “violation.” Id. at 614–15 and 621.

130 The IDEA requires that the complaint state “the nature of the problem of the child relating to [the] proposed initiation or change, including facts relating to such problem” and, “to the extent known and available to the party at the time,” its proposed resolution. 20 U.S.C. § 1415(b)(7)(A)(ii)(III–(IV)).

131 On an overlapping or alternative basis, this determination amounts to a revisiting of the more complete analysis of the KOSHK triggering date. See supra text accompanying note 30. Indeed, it may be seen as integral to the KOSHK date resolution, showing the importance of determining the alleged action, because it serves as the starting point to determine 1) when the parent knew or should have known about it and, thus, whether the filing was timely, and 2) if timely, the period for the evidentiary basis for the remedy.

132 Moving back from the focus on the action, which in compensatory education cases is the denial of FAPE, the aforementioned limited exception of the qualitative approach (supra note 112) applies to the remedy, which is the focus in G.L.

133 Id.

134 Another reason that IHOS and courts in the Third Circuit are likely to face this issue imminently is that two of the three states in the region, Pennsylvania and New Jersey rank fifth and sixth in IHO decisions and second and sixth in court decisions under the IDEA. Zirkel, supra note 4, at 10; Bailey & Zirkel, supra note 4, at 7.
Moreover, the IDEA’s administering agency, the U.S. Department of Education’s Office of Special Education Programs (OSEP) may provide guidance.136

Meanwhile, in the Third Circuit and in those jurisdictions that follow its lead, the filing party will be very careful in its drafting of the complaint to define not only the alleged KOSHK date but also the scope of the underlying action’s scope so as to maximize the odds in favor of both the timeliness of the request and the extent of the remedy. The resolution of these issues is high stakes for the parties in terms of liability and for IHOs in terms of the chronological scope of the evidence within the already taxed forty-five day limit for the decision.137 It is also predictable that these twin SOL issues will be particularly problematic in cases that include child find claims for compensatory education relief.138 Finally, for the second of these


136 Letter to Zirkel, 66 IDELR ¶ 288 (OSEP 2015):

The [G.L.] Court also held that neither provision limits remedies to injuries that occurred within two years before the KOSHK date, and that, if parents timely file a complaint and liability is proven, the entire period of the violation should be remedied. In light of the Court's decision, the Department is continuing to deliberate to determine whether further guidance is necessary.


138 It is not happenstance that G.L., the practical example it offered, and the several of the decisions that it cited, including Forest Grove v. T.A., 557 U.S. 230
two issues, one cannot help but wonder how the Third Circuit’s ruling squares with the primary purposes of a SOL.\textsuperscript{139}

V. PRACTICE POINTERS FOR IHOs

Given the diversity of IHO systems\textsuperscript{140} under the IDEA structure of “cooperative federalism,”\textsuperscript{141} the following set of practice recommendations warrants careful customization depending on the jurisdiction and discretion of the IHO.

First, using the previous parts of this article as a starting point, become familiar with the variation, if any, of the two-year period in state law and in the case law interpretations of the relevant determinations, such as the possibly applicable exceptions to the prescribed period.

Second, if the SOL is at issue,\textsuperscript{142} presumably via the defending party’s answer to the initiating complaint\textsuperscript{143} but in any event before the hearing starts,\textsuperscript{144} be prepared to follow up quickly to instruct the parties as to your expectations for timely arguments, evidence, and authority specific to the KOSHK date, the underlying action, and any other SOL factors that may be at issue. In such cases, encourage stipulations to limit the areas of dispute, and consider whether bifurcation with a timely interim order would be appropriate instead

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\textsuperscript{139} See supra text accompanying note 16.

\textsuperscript{140} See Zirkel & Scala, supra note 3.

\textsuperscript{141} E.g., Schaffer ex rel. Schaffer v. Weast, 546 U.S. 49, 52 (2005).

\textsuperscript{142} Raising the issue \textit{sua sponte} may or may not be problematic. See, e.g., Perry A. Zirkel, \textit{Impartial Hearings under the IDEA: Legal Issues and Answers} 16 (Jan. 2016), http://www.nasdse.org/Publications/tabid/577/Default.aspx. Similarly, consider whether having the parties stipulate as to a two-year “look back” period is advisable.

\textsuperscript{143} See supra note 23 and accompanying text.

\textsuperscript{144} In jurisdictions that mandate or permit it, a prehearing conference, whether live or via technology, is best practice for identifying and managing such issues.
of integrating this issue with the rest of the case.\textsuperscript{145} If the triggering date is at issue, make sure the evidence as to the KOSHK date is sufficiently specific as to when the parents had the necessary facts as to the particular claim(s).\textsuperscript{146} If exceptions are at issue, recognize, as a rebuttable presumption, their judicially construed narrowness.\textsuperscript{147}

Third, if you determine that the parents timely filed one or more claims, recognize that the period for the denial of FAPE and its remedy may (or may not) be longer than the period between the KOSHK date and the filing date, depending on (1) the applicable interpretation of the alleged action\textsuperscript{148} and (2) the IHO’s equitable remedial authority.\textsuperscript{149}

Finally, within the established policy grounds for timeliness under the SOL generally\textsuperscript{150} and for IDEA decision-making specifically,\textsuperscript{151} make extra but efficient efforts for thorough fact finding and legal conclusions for SOL determinations, because appeals are likely until the courts in your jurisdiction arrive at more a more clearly settled state of the law for these significant and nuanced issues.\textsuperscript{152} This issue is an opportunity for IHOs to exert their expertise and efficiency for the sake of sensible and effective case law under the IDEA.

\textsuperscript{145} For the hearing officer’s discretionary authority to provide the parties with a fair but efficient opportunity for arguments and evidence as to the applicable SOL, see T.C. v. Lewisville Indep. Sch. Dist., No. CIV 4:13cv186, 2016 WL 705930 (E.D. Tex. Feb. 23, 2016).

\textsuperscript{146} For the possibility of differentiated determinations for multiple claims, see, e.g., K.H. v. N.Y.C. Dep’t of Educ., 63 IDELR ¶ 295, at *18 (E.D.N.Y. 2014).

\textsuperscript{147} See supra notes 57–98 and accompanying text.

\textsuperscript{148} See supra notes 103–36 and accompanying text.

\textsuperscript{149} See supra note 26.

\textsuperscript{150} See supra text accompanying note 16.

\textsuperscript{151} See supra note 18; see also 34 C.F.R. § 300.515(a) (2014) (short timeline for completing the IHO decision).

\textsuperscript{152} For the judicial deference accorded to through IHO decisions, see, e.g., Pointe Educ. Serv. v. A.T., 610 F. App’x 702 (9th Cir. 2015); Cerra v. Pawling Cent. Sch. Dist., 427 F.3d 186 (2d Cir. 2005); Doyle v. Arlington Sch. Dist., 953 F.2d 100 (4th Cir. 1991); Kerkam v. Superintendent, D.C. Sch., 931 F.2d 84 (D.C. Cir. 1991).