

2021 Equalization Board Schedule

- July** Assessor sends out notices of Assessor's assessed value (ACA 26-23-203 (2)(A)(ACA 26-26-910). Notice advises property owner that they **may apply** to the EQ Board for adjustment from the Assessor's assessment, such application to be made **on or before the third Monday in August.**
- July 6** County Clerk's Office begins accepting applications for appointments to go before the EQ Board
- August 2** (ACA 26-27-309) First meeting of the EQ Board – organizational meeting and begin equalization process according to the report laid before it. Assessor delivers real and personal assessment rolls to EQ
- August 16** Last day for property owner to make application for hearing before the Board based on the Assessor's notice of assessment (third Monday in August) (ACA 26-27-317(a))
- September 30** Last day for regular equalization meetings – Adjournment of regular session. (ACA 26-27-311(a)(1)(A)) (ACA 26-27-309)
- October 1** First day the EQ Board may convene in special session, if necessary. (ACA 26-27-311(a)(1)(A))
- October 11** **Second Monday in October**, last day to file an appeal in County Court (ACA 26-27-318(c)(1))
- Special Session** If ratio is below the percentage of true or fair market value, then special session may continue until, but no later than, the 3rd Monday in November (ACA 226-27-311)
1. Completing its work of equalization of property assessments; or
 2. Reviewing or extending its work of equalization of property assessments.
- November 20** Last day of special session of Equalization Board (ACA 26-27-311)
- Last date any assessment may be changed