

Equalization Board

2020 Timetable

July

Assessor sends out notices of Assessor's assessed value (A.C.A. 26-23-203(2)(A) (A.C.A. 26-26-910). Notice advises property owner that he **may apply** to the EQ Board for adjustment from the Assessor's assessment, such application to be made **on or before third Monday in August**

July 6

County Clerk's Office begins making appointments to go before the EQ Board

August 3

(A.C.A. 26-27-309) First meeting of the EQ Board - organization meeting and begin equalization process according to the report laid before it. Assessor delivers real and personal assessment rolls to EQ (A.C.A. 26-26-716)

August 17

Last day for property owner to make appointment for hearing before the Board based on the Assessor's notice of assessment (third Monday in August)) (A.C.A. 26-27-317a)

September
30

Last day for regular equalization meetings-Adjournment of regular session. (A.C.A. 26-27-311(a)(1)(A) (A.C.A. 26-27-309)

October 1

1st day the Board may convene in special session, if necessary (A.C.A. 26-27-311(a)(1)(A)

October 12

◀ **Second Monday in October**, last day to file an appeal in County Court
(A.C.A. 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 not later than, the Third Monday in November. (A.C.A. 26-27-311)

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 EQ Board (A.C.A. 26-27-311)

Last date any assessment may be changed