

# 2017 Equalization Timeline

## 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/she **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 10th

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

Call [\(501\)303-5630](tel:5013035630) to schedule an appointment.



## August 1st

(A.C.A. 26-2-309) 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 Board (A.C.A. 26-26-716)



## August 21st

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 29th

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 2nd

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



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## October 9th

Last day to file an appeal in the County Court. (Second Monday in October) (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 20th

Last day of special session of EQ Board. (A.C.A. 26-27-311)

Last date any assessment may be changed

