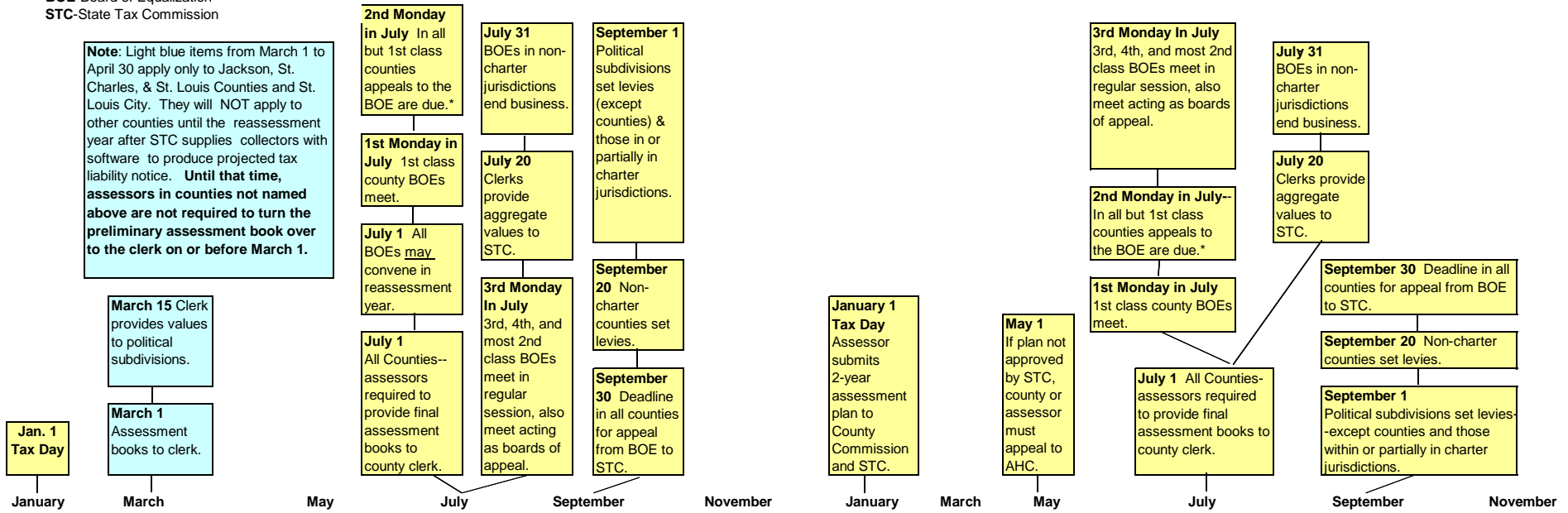


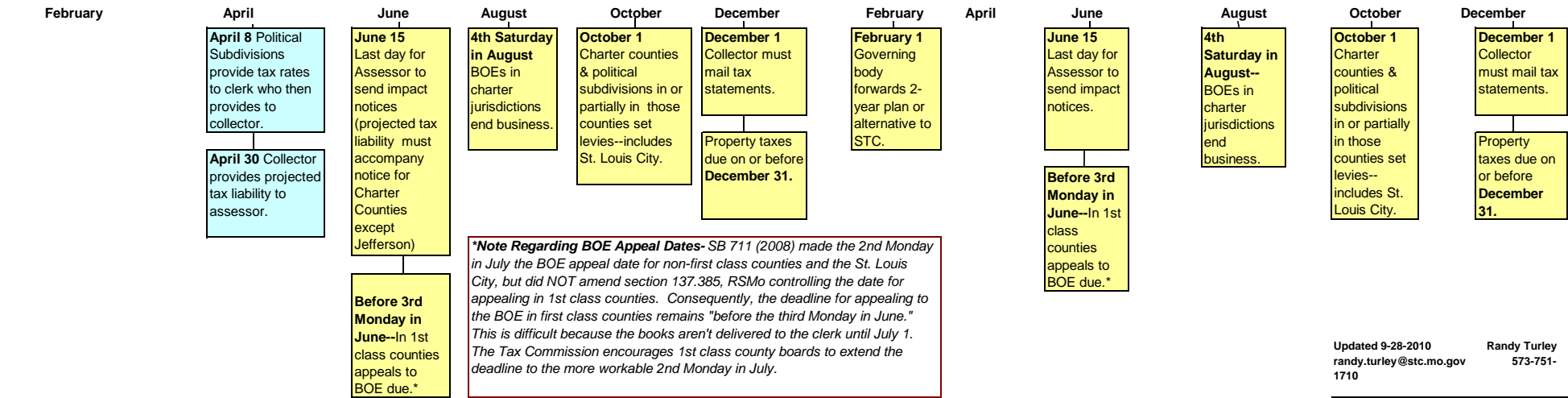
# REAL PROPERTY ASSESSMENT TIMELINE

AHC-Administrative Hearing Commission  
 BOE-Board of Equalization  
 STC-State Tax Commission

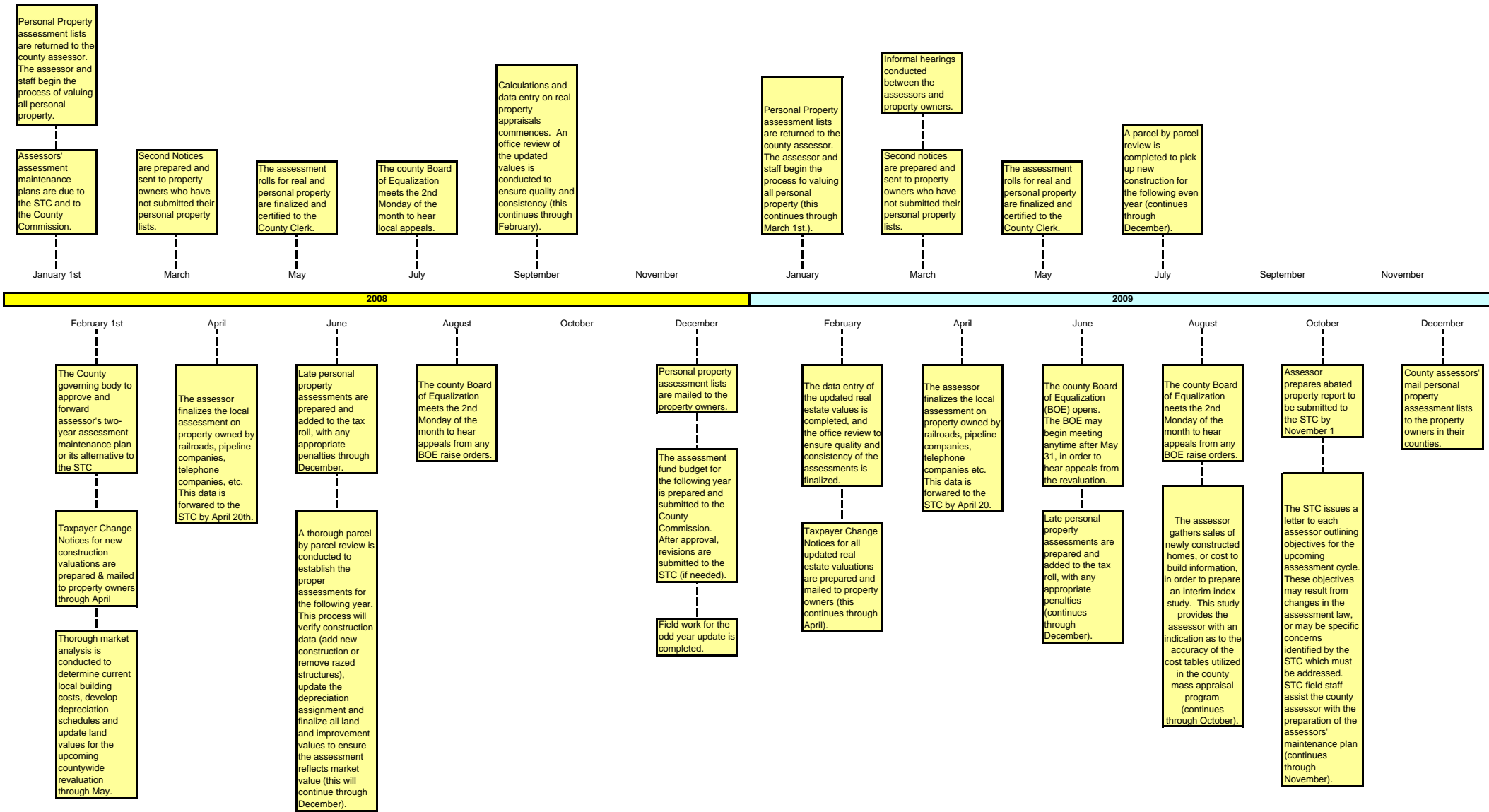
**Note:** Light blue items from March 1 to April 30 apply only to Jackson, St. Charles, & St. Louis Counties and St. Louis City. They will NOT apply to other counties until the reassessment year after STC supplies collectors with software to produce projected tax liability notice. **Until that time, assessors in counties not named above are not required to turn the preliminary assessment book over to the clerk on or before March 1.**



## ODD-NUMBERED YEAR



**\*Note Regarding BOE Appeal Dates- SB 711 (2008) made the 2nd Monday in July the BOE appeal date for non-first class counties and the St. Louis City, but did NOT amend section 137.385, RSMo controlling the date for appealing in 1st class counties. Consequently, the deadline for appealing to the BOE in first class counties remains "before the third Monday in June." This is difficult because the books aren't delivered to the clerk until July 1. The Tax Commission encourages 1st class county boards to extend the deadline to the more workable 2nd Monday in July.**



Sales Collection, Sales Data Entry, Ratio Studies/Tentative Ratios, County Meetings/Finalize Ratios (continues through December).

Equity Study, REA Factors and data input (new standard factors in odd year).

January

Evidentiary Hearings in Commercial, Personal Property, Apartment, Subsidized Housing, Classification and Exemption Cases (continues through December).

Hearings - St. Louis County residential appeals (continues through April).

March

Send Tentative Appraisals (3rd week in May).

May

Second, Third and Fourth Class Counties - BOE convene 2nd Monday in June.

Car Line Appraisals (sent in late August or early September), Compute average tax rate for railroads for DOR computation of tax, REA Collection of data for ratio study (continues through September).

July

Second, Third and Fourth Class Counties - Complaints for Review of Assessment due at STC by September 30 or 30 days after the final action of the BOE, whichever is later.

Certify car line values to DOR (before October 1st)

September

Evidentiary Hearings in residential (non-apartment) appeals, in counties other than St. Louis County (continues through December).

Small telephone equity study and telephone multiples for subsequent tax year.

November

2008

2008

February

April

June

August

October

December

Data collection and analysis, Appraisals, Mileage entered for certification (continues through May).

Informal hearings before the Commission (1st week in June).

Finalize values and certify to all 115 counties and political subdivisions.

Send final values (before July 1st).

Counties - BOE excluding St. Louis City convene. Omitted property may be added and hearings held after notice to taxpayer - 1st Monday in June.

First Class Counties - Appeals due to BOE before 3rd Monday in June.

Complaints for Review of Assessment received. Some may be received later due to local Boards not finishing work until October or November (continues through September).

First Class Counties and St. Louis City - Compliants for Review of Assessment due at STC on August 15th or 30 days after fianl action of BOE, whichever is later.

Appeals assigned STC Appeal Number, acknowledgement letter sent to taxpayer, list of appeals sent to Assessor, Clerk and Collector.

Orders issued setting residential (non-apartment) appeals for Prehearing Conference and/or Evidentiary Hearing.

Exchange Schedule Orders issued in Commercial, Personal Property, Apartment, Subsidized Housing, Classification and Exemption cases (continues through November).

Special Studies (coops, billboards, etc. - continues through June), Sales Collection (continues through December).

Evidentiary Hearings in Commercial, Personal Property, Apartment, Subsidized Housing, Classification and Exemption cases (continues through December).

Studies/Tentative Ratios, County Meetings/Finalize Ratios (continues through February).

Equity Study, REA Factors and data input (new standard factors in odd year).

January

Hearings - St. Louis County residential appeals (continues through April).

March

Random Samples (continues through August), Sales Data Entry and Sales Analysis (continues through December).

Send Tentative Appraisals (3rd week in May).

May

Ratio Studies/Tentative Ratios (continues through December).

Car line appraisals (sent in late August or early September), Compute average tax rate for railroads for DOR computation of tax, REA Collection of data for ratio study (continues through September)

July

County Meetings/Finalize Ratios (continues through December).

Certify car line values to DOR (before October 1st).

September

Evidentiary Hearings in residential (non-apartment) appeals, in counties other than St. Louis County (continues through December).

Small telephone equity study and telephone multiples for subsequent tax year (continues through December).

November

2009

2009

