

2025 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 7	County Clerk's Office begins accepting applications for appointments to go before the EQ Board
August 1	(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 4	County Clerk's office begins making appointments
August 18	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 13	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 3 rd Monday in November (ACA 226-27-311) <ol style="list-style-type: none">1. Completing its work of equalization of property assessments; or2. 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