

## 2026 Equalization Board Schedule

<b>July</b>	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 <b>may apply</b> to the EQ Board for adjustment from the Assessor's assessment, such application to be made <b>on or before the third Monday in August.</b>
<b>July 13</b>	County Clerk's Office begins accepting applications for appointments to go before the EQ Board
<b>August 3</b>	(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
<b>August 4</b>	County Clerk's office begins making appointments
<b>August 17</b>	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))
<b>September 30</b>	Last day for regular equalization meetings – Adjournment of regular session. (ACA 26-27-311(a)(1)(A)) (ACA 26-27-309)
<b>October 1</b>	First day the EQ Board may convene in special session, if necessary. (ACA 26-27-311(a)(1)(A))
<b>October 12</b>	<b>Second Monday in October</b> , last day to file an appeal in County Court (ACA 26-27-318(c)(1))
<b>Special Session</b>	If ratio is below the percentage of true or fair market value, then special session may continue until, but no later than, the 3 <sup>rd</sup> Monday in November (ACA 226-27-311) <ol style="list-style-type: none"><li>1. Completing its work of equalization of property assessments; or</li><li>2. Reviewing or extending its work of equalization of property assessments.</li></ol>
<b>November 20</b>	Last day of special session of Equalization Board (ACA 26-27-311)  Last date any assessment may be changed