

New 2011 Calendar of Procedural Deadlines for Missouri Municipalities

Happy Holidays from Cunningham, Vogel & Rost, P.C.!

In anticipation of the New Year, we updated the Calendar of Procedural Deadlines for Missouri Municipalities with new dates reflecting statutory changes adopted by the General Assembly in 2010. The updated calendar reflects the "fixes" to *ad valorem* property tax laws passed by the General Assembly (HB 1392 & HB 1316 (2010)) to address mistakes contained in SB 711 (2008). These fixes include:

- Clarifying [§ 67.110 RSMo.](#) so that "political subdivision[s] located, at least partially, within a county with a charter form of government or within a city not within a county" have until October 1 to set their *ad valorem* tax rate without penalty. (HB 1392 & HB 1316)
- Amending [§ 137.243 RSMo.](#) so that nonbinding projected property tax rate notices due on April 8 are only required in an "odd-numbered tax year" (i.e., years of reassessment) rather than every year. (HB 1316)

There are two versions of the calendar available: one for municipalities with fiscal years starting on January 1 and one for municipalities with fiscal years starting on July 1. Municipalities with fiscal years that don't start on either of these dates can still use the calendars by adjusting the events marked with an asterisk (*) to reflect their actual fiscal years. Each of the calendars are available online by clicking on the respective links below:

- Calendar of Procedural Deadlines for Missouri Municipalities [\(Fiscal Jan. 1 – Dec. 31\)](#)
- Calendar of Procedural Deadlines for Missouri Municipalities [\(Fiscal July 1 – June 30\)](#)

Each event on the calendar includes hyperlinks to the corresponding authority so that municipal officials can easily access and examine the particulars of the law governing each deadline.

Please be aware that the calendar is not designed to be a comprehensive list of all recurring deadlines that Missouri municipalities must address, but is intended to outline some of the common deadlines and events specifically set forth in applicable statutes or regulations. Please contact your City Attorney or other legal counsel to ensure each deadline is met according to your City's specific circumstances.

Please let us know if this Calendar is helpful to your officials, or if you have additions or comments to make it even more useful!

Further questions may be directed to:

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