

**Calendar of Procedural Deadlines for Missouri Municipalities (Jul. 1-Jun. 30 Fiscal Year)**

<b>Date</b>	<b>Event</b>	<b>Authority</b>
<b>January</b>		
*Jan. 1 (end of 6 mo. after start of fiscal year)	Publish semi-annual financial statement for previous 6 month period in newspaper (see statutes for class-specific requirements)	<a href="#">§77.110</a> (3rd class) <a href="#">§79.160</a> (4th class) <a href="#">§80.210</a> (Villages)
Jan. 1	City Clerk furnishes State Auditor report of bonds and coupons retired by the City since the previous report	<a href="#">§108.260</a>
Mid-late Jan.	End of filing period for candidates for municipal elective office (11 <sup>th</sup> Tues. before Municipal Election Day)	<a href="#">§115.127.5</a>
Late Jan.	Provide notice of election to election authorities with certified copy of the legal notice to be published pursuant to §115.127.2 (10 <sup>th</sup> Tues. before Municipal Election Day)	<a href="#">§115.125.1</a>
Jan. 31	File report with DED on previous year's revenue bond and general obligation bond issuances for Industrial Development Projects	<a href="#">§100.105</a>
Jan. 31	Send W-2s and 1099s to IRS; distribute to employees and services providers.	<a href="#">26 U.S.C. §6051</a> (W-2) & <a href="#">26 U.S.C. §6041 et seq.</a> (1099)
<b>February</b>		
Feb. 28 (29)	Reports to DED of businesses that have relocated to TIF area under TIF Act (from TIF commission) or development area under Downtown and Rural Economic Stimulus Act (from governing body or DESA/RESA authority) within past year	<a href="#">§99.810.2</a> (TIF) <a href="#">§99.980</a> (MoDESA) <a href="#">§99.1060</a> (MoRESA)
<b>March</b>		
March 5	Notify Dept. of Revenue of ordinance <b>opting-in</b> to "Show Me Green" Appliance Sales Tax Holiday (at option of City)	<a href="#">§144.526</a>
<b>April</b>		
1st meeting of April	Collector makes out and governing body approves delinquent tax list	<a href="#">§94.170</a> (3rd class) <a href="#">§94.320</a> (4th class)
1st Tues. after 1 <sup>st</sup> Mon.	Municipal Election Day	<a href="#">§115.121</a>
April 8 (in odd-numbered tax years)	Provide a nonbinding estimated tax rate to County Clerk (All Cities starting in 2011); <b>Penalty</b> for failure to provide estimated tax rate is 20% reduction in property tax rate	<a href="#">§137.243</a>
<b>May</b>		
May 1	Applications for renewal of liquor licenses due from licensees	<a href="#">§311.240</a>
May 1	Financial disclosure reports due to Ethics Comm'n. (for certain public officials for cities with over \$1M annual operating budget, if City does not adopt its own biennial financial disclosure policy)	<a href="#">§105.487</a>
<b>June</b>		
June 1	City Clerk deliver to collector special tax bills for weed and trash removal for inclusion on current year's tax bill	<a href="#">§71.285</a>
4 weeks before July regular meeting	3rd class cities must publish newspaper notice that bids for City depository will be received	<a href="#">§95.280</a>
Mid June (45 days before 1 <sup>st</sup> Fri. in Aug.)	Notify Dept. of Revenue of ordinance <b>opting-out</b> of "Back to School" Sales Tax Holiday (at option of City)	<a href="#">§144.049</a>
June 30	Annual liquor licenses expire	<a href="#">§311.240</a>

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July		
*July 1	Adopt annual budget prior to start of fiscal year	<a href="#">§67.010</a> & <a href="#">§67.070</a>
*July 1 (after end of fiscal year)	Publish semi-annual financial statement for previous 6 month period in newspaper (see statutes for class-specific requirements)	<a href="#">§77.110</a> (3rd class) <a href="#">§79.160</a> (4th class) <a href="#">§80.210</a> (Villages)
July 1	4th class cities; City Treasurer makes report of revenues and expenditures of City to Board of Aldermen	<a href="#">§95.365</a>
Regular July meeting	3rd class cities select City depository for one year term (4 <sup>th</sup> class Cities may select depositories at 1 <sup>st</sup> regular meetings of Jan., April, July and Oct.; § 95.355)	<a href="#">§95.280</a>
August		
Mid-late Aug.	Conduct public hearing on property tax rate with 7-day newspaper notice (Cities not in charter Counties)	<a href="#">§67.110</a>
August 28	New state statutes go into effect (unless passed as emergency legislation or later date is provided in statute)	Mo. Const., Art. III, <a href="#">§§20</a> & <a href="#">29</a>
September		
Sept. 1	Set property tax levy (Cities not in charter Counties)	<a href="#">§67.110</a>
Sept.15	Biennial re-adoption of the City's personal financial disclosures policy. (Required every other year for cities with annual operating budgets over \$1M) Send copy of policy to Ethics Comm'n within 10 days of adoption	<a href="#">§105.483(11)</a> & <a href="#">§105.485.4</a>
Mid-late Sept.	Conduct public hearing on property tax rate with 7-day newspaper notice (Cities in charter Counties)	<a href="#">§67.110</a>
October		
Oct. 1	Set property tax levy (Cities in charter Counties)	<a href="#">§67.110</a>
*Oct. 30 (4 mo. after end of fiscal year)	File City's Annual Financial Report with State Auditor (if filing an un-audited financial report) ( <i>Also required for other "political subdivisions" that may be administered by City; i.e., TDDs or CIDs</i> )	<a href="#">§105.145</a> & <a href="#">15 CSR 40-3.030</a>
November		
Mid-Nov.	TIF annual reports due to DED. <b>Penalty</b> for failing to file report is loss of ability to implement new TIFs for 5 years	<a href="#">§99.865</a> (deadline set annually by DED)
December		
Early Dec.	Publish newspaper notice of opening filing date for municipal office, the offices to be filled, the proper place for filing and the closing filing date of the election (No date specified except "before 16 <sup>th</sup> Tuesday before Municipal Election Day"; can be done at an early date)	<a href="#">§115.127.5</a>
Mid-Dec.	Opening of filing period for municipal elective office (16 <sup>th</sup> Tues. before Municipal Election Day)	<a href="#">§115.127.5</a>
*Dec. 31 (6 mo. after end of fiscal year)	File City's Annual Financial Report with State Auditor (if filing an audited financial report prepared by a CPA) ( <i>Also required for other "political subdivisions" that may be administered by City; i.e., TDDs or CIDs</i> )	<a href="#">§105.145</a> & <a href="#">15 CSR 40-3.030</a>
January 2012		
Jan. 1, 2012	Opening of period for submission of map plans to Boundary Commission (Municipalities in St. Louis County only)	<a href="#">§72.423</a>

\*Assumes fiscal year starting on July 1. Dates should be adjusted to reflect your City's actual fiscal year.

**Categories:**

Budget/Financial Admin.
Municipal Elections
Municipal Taxes

Liquor Licenses
Ethics

Economic Development
Other