

## Calendar of Procedural Deadlines for Missouri Municipalities (Jan. 1 - Dec. 31 Fiscal Year)

Date	Event	Authority
<b>January</b>		
*Jan. 1	Adopt annual budget prior to start of fiscal year	<a href="#">§67.010</a> & <a href="#">§67.070</a>
*Jan. 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)
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. (11 <sup>th</sup> Tuesday before Municipal Election Day)	End of filing period for candidates for municipal elective office	<a href="#">§115.127.5</a>
Late Jan. (10 <sup>th</sup> Tues. before Municipal Election Day)	Provide notice of election to election authorities with certified copy of the legal notice to be published pursuant to §115.127.2	<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	Provide a nonbinding estimated tax rate to County Clerk (Cities in charter counties, starting in 2011 for all other cities); <b>Penalty</b> for failure to provide estimated tax rate is 20% reduction in property tax rate	<a href="#">§137.243</a>
*April 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>
<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>

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<b>June cont.</b>		
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 (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>
June 30	Annual liquor licenses expire	<a href="#">§311.240</a>
<b>July</b>		
* July 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)
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 of City Council	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>
<b>August</b>		
Mid-late Aug.	Conduct public hearing on property tax rate with 7-day newspaper notice ( <i>Cities not in charter counties; Cities in charter counties see Sept. 1 event below</i> )	<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>
<b>September</b>		
Sept. 1	Set property tax levy ( <i>A mistake in SB711 (2008) authorized Cities in charter counties to set levy by Oct. 1, but may impose a penalty on Cities that don't set levy by Sept. 1; legislation is in 2010 General Assembly to fix this mistake</i> )	<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>
<b>October</b>		
<b>November</b>		
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)
<b>December</b>		
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. (16 <sup>th</sup> Tues. before Municipal Election Day)	Opening of filing period for municipal elective office.	<a href="#">§115.127.5</a>

\*Assumes fiscal year starting on January 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