

## 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.	End of filing period for candidates for municipal elective office (11 <sup>th</sup> Tuesday 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. (May also be required for other entities that may be administered by City; i.e., TDDs, CIDs, 353 Corporations, etc.)	<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 DOR 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 (Applicability depends on County's receipt of State Tax Commission software); <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 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>

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<b>June cont.</b>		
*June 30 (6 mo. after end of fiscal year)	File City's Annual Financial Report with State Auditor ( <u>whether</u> filing an <u>un-audited</u> financial report or an <u>audited</u> 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 penalty of \$500/day was added by <a href="#">SB 112</a> , beginning 30 days after notice of failure to timely file from Auditor)	<a href="#">§105.145</a> , <a href="#">15 CSR 40-3.030</a>
	File "addendum" to the Financial Report ( <a href="#">Addendum Form A 15-1</a> )	<a href="#">§479.359</a> , <a href="#">§479.362</a> , <a href="#">15 CSR 40-3.170</a>
	<i>For cities with a Municipal Court*</i> --File certification signed by the City's municipal judge confirming "substantial compliance" with required court procedures ( <a href="#">Certification Form MCC 15-1</a> )	<a href="#">§479.360</a>
	<i>*Cities without a municipal judge because all municipal violations are heard by a county municipal judge or a circuit/associate circuit judge are not required to file the certification</i>	<a href="#">15 CSR 10-3.180</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)
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 (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 &amp; 29</a>
<b>September</b>		
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>
<b>October</b>		
Oct. 1	Set property tax levy (Cities in charter Counties)	<a href="#">§67.110</a>
<b>November</b>		
Nov. 15	TIF annual reports due to DOR. <b>Penalty</b> for failing to file report is loss of ability to implement new TIFs for 5 years, if reporting requirements are not satisfied within 60 days of receipt of DOR notice of failure to comply	<a href="#">§99.865</a>
<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.	Opening of filing period for municipal elective office (16 <sup>th</sup> Tues. before Municipal Election Day)	<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.

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**Important:** This calendar is not exhaustive, and was designed solely as a helpful guide for common, reoccurring events and deadlines; please consult legal counsel for specific guidance. *Revised February 2016.*

### Categories:

Budget/Financial Administration
Municipal Elections
Municipal Taxes
Liquor Licenses
Ethics
Economic Development
Other