

§384. Investigation of valuation; actions and prosecutions; reassessment orders; appeals

The State Tax Assessor shall, at the State Tax Assessor's own instance or on complaint from another person, diligently investigate all cases of concealment of property from taxation, of undervaluation, of overvaluation, and of failure to assess property liable to taxation. The State Tax Assessor shall bring to the attention of assessors all such cases in their respective jurisdictions. The State Tax Assessor shall direct proceedings, actions and prosecutions to be instituted to enforce all laws relating to the assessment and taxation of property and to the liability of individuals, public officers and officers and agents of corporations for failure or negligence to comply with the laws governing the assessment or taxation of property, and the Attorney General and district attorneys, upon the written request of the State Tax Assessor, shall institute such legal proceedings as may be necessary to carry out this Title. The State Tax Assessor may order the reassessment of any or all real and personal property, or either, in any jurisdiction where in the State Tax Assessor's judgment such reassessment is advisable or necessary to the end that all classes of property in such jurisdiction are assessed in compliance with the law. Neglect or failure to comply with such orders on the part of any assessor or other official is deemed willful neglect of duty and the assessor or other official is subject to the penalties provided by law in such cases. If a satisfactory reassessment is not made by the assessors, then the State Tax Assessor may employ assistance from within or without the jurisdiction where such reassessment is to be made, and said jurisdiction bears all necessary expense incurred. Any person aggrieved because of such reassessment has the same right of petition and appeal as from the original assessment. The State may intervene in any action resulting from an order of the State Tax Assessor pursuant to this section. [PL 2019, c. 501, §17 (AMD).]

SECTION HISTORY

PL 1969, c. 14 (AMD). PL 1973, c. 620, §13 (AMD). PL 1973, c. 695, §8 (RPR). PL 1975, c. 623, §52 (AMD). PL 2019, c. 501, §17 (AMD).

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