## §208. Equalization

The State Tax Assessor has the duty of equalizing the county taxes among all municipalities and the unorganized territory. The State Tax Assessor shall equalize and adjust the assessment list of each municipality by adding to or deducting from it such amount as will make it equal to its just value as of April 1st. Notice of the proposed valuations of municipalities within each county must be sent annually to the municipal officers of each municipality within that county on or before the first day of October. The valuation so determined is subject to review by the State Board of Property Tax Review pursuant to subchapter 2-A, but the valuation finally certified to the Secretary of State pursuant to section 381 must be used for all computations required by law to be based upon the state valuation with respect to municipalities. A municipality shall provide to the State Tax Assessor, upon request, such information as may be necessary for the State Tax Assessor to carry out the purposes of this section. [PL 2021, c. 630, Pt. B, §1 (AMD).]

SECTION HISTORY

PL 1969, c. 502, §2 (NEW). PL 1975, c. 628, §1 (RPR). PL 1985, c. 764, §6 (AMD). PL 1993, c. 395, §8 (AMD). PL 2017, c. 288, Pt. A, §36 (AMD). PL 2019, c. 379, Pt. A, §1 (AMD). PL 2019, c. 401, Pt. A, §2 (AMD). PL 2019, c. 607, Pt. A, §4 (RPR). PL 2021, c. 630, Pt. B, §1 (AMD).

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