

Article XIII, Section 7 [County boards of equalization.]

- (1) In each county, there shall be a county board of equalization consisting of elected county officials as provided by statute.
- (2) Each county board of equalization shall adjust and equalize the valuation and assessment of the real and personal property within its county, subject to the State Tax Commission's regulation and control as provided by law.
- (3) The county boards of equalization shall have other powers as may be provided by statute.
- (4) Notwithstanding the powers granted to the State Tax Commission in this Constitution, the Legislature may by statute authorize any court established under Article VIII to adjudicate, review, reconsider, or redetermine any matter decided by a county board of equalization relating to revenue and taxation.