

59-2-212 Equalization of values -- Hearings.

- (1) The commission shall adjust and equalize the valuation of the taxable property in all counties of the state for the purpose of taxation; and may order or make an assessment or reassessment of any property which the commission determines has been overassessed or underassessed or which has not been assessed.
- (2) If the commission intends to make an assessment or reassessment under this section, the commission shall give at least 15 days written notice of the time and place fixed for the determination of the assessment to the owner of the property and to the auditor of the county in which the property is located. Upon the date so fixed the commission shall assess or reassess the property and shall notify the county auditor of the assessment made, and every assessment has the same force and effect as if made by the county assessor before the delivery of the assessment book to the county treasurer.
- (3) The county auditor shall record the assessment upon the assessment books in the same manner provided under Section 59-2-1011 in the case of a correction made by the county board of equalization, and no county board of equalization or assessor may change any assessment so fixed by the commission.
- (4) All hearings upon assessments made or ordered by the commission pursuant to this section shall be held in the county in which the property involved is located.
- (5) One or more members of the commission may conduct the hearing, and any assessment made after a hearing before any number of the members of the commission shall be as valid as if made after a hearing before the full commission.

Amended by Chapter 86, 2000 General Session