

59-2-302 Basis of property taxation for political subdivision.

The assessments made by:

- (1) the county assessor, as equalized by the county board of equalization and the commission; and
- (2) the commission, as apportioned to each county, city, town, school, road, or other district in their respective counties, are the only basis of property taxation for political subdivisions of the state.

Amended by Chapter 360, 1997 General Session