

**59-2-323 Changes ordered by commission.**

- (1) The commission shall, before June 17 or within 10 days after the county auditors of the state have filed their report with the commission as provided for under Section 59-2-322, each year transmit to the county auditor a statement of the changes made by it in the assessment book of the county, as provided under Section 59-1-210.
- (2) As soon as the county auditor receives from the commission a statement of the changes made by it in the assessment book of the county, or of any assessment contained therein, the auditor shall make the corresponding changes in the assessment book, by entering the same in a column provided with the proper heading in the assessment book, counting any fractional sum when more than 50 cents as one dollar and omitting it when less than 50 cents, so that the value of any separate assessment shall contain no fractions of a dollar; but shall in all cases disregard any action of the county board of equalization or commission which is prohibited by law.

Amended by Chapter 148, 1987 General Session