

**79-1409. Board of equalization; powers; appeals; meetings; changes in valuation, effect; certifications of equalized values; apportionment of state taxes.** The state board of tax appeals shall constitute a state board of equalization, and shall equalize the valuation and assessment of property throughout the state; and shall have power to equalize the assessment of all property in this state between persons, firms or corporations of the same assessment district, between cities and townships of the same county, and between the different counties of the state, and the property assessed by the director of property valuation in the first instance. And any person feeling aggrieved by the action of the county board of equalization may, within 45 days after the decision of such board, appeal to the state board of equalization for a determination of such grievance.

It shall be the duty of the state board of equalization to meet in its office, or such other place within any county of the state as the board shall deem advisable, to perform the work of equalization as hereinbefore provided. Such board may meet at any time on and after January 15 of each year as it may deem necessary and shall meet from the 11th day of July, or the next following business day if such date shall fall on a day other than a regular business day, until the 25th day of August as the business of the board shall require. Whenever the valuation of any taxing district, whether it be a county, township, city, school district, or otherwise, is changed by the state board of equalization, the officers of such taxing district who have authority to levy taxes are required to use the valuation so fixed by the state board as a basis for making their levies for all purposes. In case a change is made in such valuation, the state board of tax appeals shall certify the equalized values to the director of property valuation who shall forthwith certify the same to the county clerks of the several counties of the state or to the counties affected by such equalization; and such county clerks shall carry the real estate and tangible personal property on the tax rolls of their respective counties at the valuations so certified, and shall use such valuations as the basis of all tax levies, except that any certification received by a county clerk after August 25 may be handled as an abatement, refund, or added tax as the certification warrants.

The director of property valuation shall apportion the amount of tax for state purposes as required by law to be raised in the state among the several counties therein, in proportion to the valuation of the taxable property therein for the year as equalized by the state board of equalization.

**History:** L. 1933, ch. 117, § 1 (Special Session); L. 1959, ch. 374, § 1; L. 1963, ch. 466, § 1; L. 1969, ch. 368, § 2; L. 2008, ch. 109, § 81; L. 2014, ch. 141, § 90; July 1.