

§848-A. Assessment ratio evidence

Reports of assessment ratios contained in assessment ratio studies of the Bureau of Revenue Services are prima facie evidence of what the reported ratio is in fact, unless a party to proceedings related to a protested assessment establishes that the ratio was derived or established in a manner contrary to law or proves the existence of a different ratio. [PL 2001, c. 396, §19 (AMD).]

In any proceedings relating to a protested assessment, it is a sufficient defense of the assessment that it is accurate within reasonable limits of practicality, except when a proven deviation of 10% or more from the relevant assessment ratio of the municipality or primary assessing area exists. [PL 2001, c. 396, §19 (AMD).]

SECTION HISTORY

PL 1969, c. 343, §2 (NEW). PL 1973, c. 625, §249 (AMD). PL 1977, c. 509, §22 (RPR). PL 1997, c. 526, §14 (AMD). PL 2001, c. 396, §19 (AMD).

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