

### CHAPTER 274

#### REVIEW, CORRECTION, AND EQUALIZATION OF ASSESSMENTS

##### **274.01 BOARD OF REVIEW.**

The board's concern with the 1942 tax assessment terminates with its meeting of June 1942. Its sole authority is to review the current tax assessment. It is not vested with power to cancel taxes. 1944 OAG 390, Dec. 16, 1943 (407-O).

Relief accorded taxpayer as to taxes illegally assessed or collected. 15 MLR 693, 727.

##### **274.05 AUDITOR'S CERTIFICATE; ASSESSOR TO FILE SAME WITH TOWN CLERK; PENALTY.**

Where the assessor makes the usual return in proper form, the fact that he employed a helper does not vitiate the assessment. OAG July 10, 1947 (12-c-1).

##### **274.13 COUNTY BOARD OF EQUALIZATION.**

The county board of equalization must confine its duties to the equalization of assessments already made. It has no power to make original assessments or raise of property for taxation. OAG Aug. 24, 1944 (408).

Relief accorded taxpayer as to taxes illegally assessed or collected. 15 MLR 693, 727.