

**273.1101 VALUATION, TERMINOLOGY IN STATUTES, LAWS OR CHARTERS.**

Notwithstanding the provisions of any statute, special law, or city charter, all references in such provisions to "true and full" values, relating to the procedure of boards of review and equalization, and to certifications by assessors and other public officers, shall be construed as referring to the current market values as determined in assessment.

**History:** *1971 c 427 s 23*