§ 1260. Definitions. For purposes of this article:

1. "City school district" shall mean any school district which is coterminous with, or partly within or wholly within a city having less than one hundred twenty-five thousand inhabitants according to the latest federal census.

2. "Last completed assessment roll" shall mean the assessment rolls last completed, verified and filed by each county, city and town assessor on or before the date upon which the amount to be raised by tax on real estate is actually determined.

3. "Market value surveys" shall mean the statewide studies completed by the commissioner pursuant to section twelve hundred of this chapter and actually used in establishing state equalization rates pursuant to article twelve of this chapter.

4. "Valuation date" shall mean the date as of which full value is estimated for purposes of market value surveys completed pursuant to section twelve hundred of this chapter.