§ 1624. Construction of article. 1. The provisions of this article shall be construed liberally, it being the intention of the legislature that the creation of consolidated assessing units should be encouraged.

2. For purposes of any law pertaining to assessment administration or related matters, including public access to records, a reference to a "municipal corporation," a "municipality," a "local government," a "city or town," or a similar reference shall be construed to include a consolidated assessing unit as well, unless the context requires otherwise.