§ 301. Valuation date. All real property subject to taxation, and assessed as of a March first taxable status date, shall be valued as of the preceding first day of July. The valuation date of real property in a city or town not subject to the provisions of this section shall be determined as of the date provided by law applicable to such city or town, or if not so provided, then as of the taxable status date of the city or town. The valuation date of the real property entered on any assessment roll shall be imprinted or otherwise indicated at the top of the first page of each volume of such roll.