*** § 499-mmmm. Equitable ratio of assessment.** The commissioner and any assessing authority shall be prohibited from assessing local public utility mass real property at a value that has a higher ratio to the full value of the local public utility mass real property than the ratio of assessed value of other real property in the same assessment class and jurisdiction to its full value, as provided in section three hundred five of this chapter.

* NB Repealed January 1, 2031