§ 522. Definitions. When used in this title:

1. "Approved assessing unit" shall mean an assessing unit certified by the commissioner, pursuant to section nineteen hundred two of this chapter, as having completed a revaluation which is in conformance with the commissioner's rules promulgated pursuant to section fifteen hundred seventy of this chapter.

2. "Assessed valuation" or "assessed value" means the determination made by assessors of the valuation of real property, including the valuation of exempt real property.

3. "Class designation" shall mean:

(a) in an assessing unit other than a special assessing unit, the determination, pursuant to section nineteen hundred three of this chapter, of whether real property is included in the homestead class; or

(b) in a special assessing unit, the determination, pursuant to section eighteen hundred two of this chapter, of whether real property is included in class one, two, three or four.

4. "Excessive assessment" or an assessment which is excessive shall mean and include:

(a) an entry on an assessment roll of the assessed valuation of real property which exceeds the full value of real property; or

(b) an entry on an assessment roll of the taxable assessed valuation of real property which is excessive because the real property failed to receive all or a portion of a partial exemption to which the real property or owner thereof is entitled pursuant to the law authorizing the partial exemption; or

(c) an entry on the assessment roll of an approved assessing unit of a transition assessment which is excessive because of a failure to comply with the provisions of section nineteen hundred four of this chapter; or

(d) an entry on the assessment roll of a special assessing unit of assessed valuation, an actual assessment or transition assessment for real property which is excessive because of a failure to comply with the limitations on increases in assessed value set forth in section eighteen hundred five of this chapter.

5. "Local government" shall mean, unless otherwise expressly stated or unless the context otherwise requires, a county, city or town with the power to assess real property for the purpose of taxation.

6. "Misclassification" or real property which is misclassified shall mean and include:

(a) an entry on an assessment roll of an incorrect class designation; or

(b) an entry on the assessment roll of an assessing unit other than a special assessing unit of a class designation which results in an incorrect allocation of a parcel's assessed valuation between homestead real property and the remainder of the parcel; or

(c) an entry on the assessment roll of a special assessing unit of a class designation which results in an incorrect allocation of a parcel's assessed valuation between two or more classes.

7. "Special assessing unit" shall mean an assessing unit with a population of one million or more.

8. "Taxable assessed valuation" or "taxable assessed value" means the assessed valuation of real property less partial exemptions.

9. "Unequal assessment" or an assessment which is unequal shall mean and include:

(a) an entry on the assessment roll of an assessing unit other than a special assessing unit of the assessed valuation of real property which is made at a higher proportionate valuation than the assessed valuation of other real property on the same roll by the same officers; or

(b) an entry on the assessment roll of a special assessing unit of the assessed valuation of real property which is made at a higher proportionate valuation than the assessed valuation of other real property in the same class on the same roll by the same officer; or

(c) an entry on an assessment roll of the assessed valuation of real property improved by a one, two or three family residence which is made at either a higher proportion of full value than the assessed valuation of other residential property on the same roll by the same officers or

at a higher proportion of full value than the assessed valuation of all real property on the same roll by the same officers.

10. "Unlawful assessment" or an assessment which is unlawful shall mean and include:

(a) an entry on the taxable portion of the assessment roll of the assessed valuation of real property which, except for the provisions of section four hundred ninety of this chapter, is wholly exempt from taxation; or

(b) an entry on an assessment roll of the assessed valuation of real property which is entirely outside the boundaries of the assessing unit, the school district or the special district in which the real property is designated as being located; or

(c) an entry on an assessment roll of the assessed valuation of real property which cannot be identified from the assessment roll description or tax map land parcel number on the assessment roll; or

(d) an entry of assessed valuation of real property on an assessment roll which has been made by a person or body without the authority to make such entry; or

(e) an entry of assessed valuation of the special franchise on an assessment roll which exceeds the final assessment thereof as determined by the commissioner.