**§ 729. Definitions.** When used in this title:

1. "Assessed valuation" or "assessed value" means the determination made by assessors or the board of assessment review of the valuation of real property, including the valuation of exempt real property.

2. "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 such 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.

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

3-a. "Tax district" means a county, city, town, village, school district or special district by or on behalf of which a tax or special ad valorem levy is imposed.

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

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

(b) an entry on an assessment roll of the assessed valuation of real property which is made at a higher proportion of full value than the assessed valuation of all real property on the same roll.