§ 806. Equalization in special districts located in more than one city or town. 1. Where a special district is located in more than one city or town, the commissioners or other governing body of such district, or the governing board of any city or town in which the district is located, may, and upon the written request of three or more persons owning or having an interest in real property liable to taxation in such district shall, at least fifteen days before the annual levy of taxes, furnish to the clerk of the board of supervisors, or if the special district is located in more than one county, to the clerk of the board of supervisors of each such county, a statement of the total amount of special ad valorem levies to be raised in such district for the ensuing year and the total assessed valuation of real property therein subject to special ad valorem levies. Such clerk or clerks, as the case may be, shall immediately procure from the commissioner the state equalization rates for each city and town in which the special district is situated and shall compute the full valuation of the real property subject to special ad valorem levies in such district in each city and town by dividing the assessed valuation of such real property in such district in each city and town by the state equalization rate established for such city or town. The board or boards of supervisors, as the case may be, shall levy upon the real property in such district in each city or town such proportion of the total amount of the special ad valorem levies to be raised as is obtained by dividing the full valuation of real property subject to special ad valorem levies in the district in each city or town by the full valuation of all such real property in such district. A new proportion shall be determined for each tax year thereafter by the clerk or clerks, as the case may be, in accordance with the provisions of this section by the use of the latest state equalization rates.

2. If it shall be made to appear to the commissioner that an equalization has been or will be made pursuant to this section and that a state equalization rate for a city or town is inequitable, either with respect to the entire city or town or the portion thereof in which a special district is situated, the commissioner may, if it is possible to certify the same at least fifteen days before the annual levy of taxes, establish a special equalization rate for such city or town or for such

portion thereof for the purpose of equalization under this section. Such special equalization rate as finally established shall be furnished by the commissioner to the clerk of the board of supervisors of each county in which any portion of the special district is situated.