§ 1206. Complaints. If any city, town, village, special assessing unit, or approved assessing unit or eligible non-assessing unit village which has adopted the provisions of section nineteen hundred three of this chapter proposes to complain at the hearing of the commissioner concerning the tentative equalization rate, class ratios and class equalization rates determined for it or any portion contained therein, such city, town, village, special assessing unit, or approved assessing unit or eligible non-assessing unit village which has adopted the provisions of section nineteen hundred three of this chapter must cause a written complaint specifying its objections to be served on the commissioner at least five days before the day specified for the hearing. Service may be made either in person or by mail. A complaint concerning data used for purposes of a tentative equalization rate, class ratio, class equalization rate or special equalization ratio shall be deemed a complaint with respect to such data for all such purposes.