§ 1226. Special equalization rates; tax apportionment. 1. If the commissioner finds that there has been a material change in level of assessment in a town or city since the last state equalization rate was established, it shall determine and certify a special equalization rate for tax apportionment purposes to the district superintendent of schools for use in the apportionment of school taxes as provided in section thirteen hundred fourteen of this chapter.

2. If the commissioner finds that the last state equalization rate is inequitable for part of a town or city within a school district or special district, it shall determine a special equalization rate for such part and shall furnish such rate to the district superintendent of schools or the clerk of the county legislative body, as the case may be; provided that with respect to levies on behalf of special districts, the same be certified at least fifteen days prior to the last date set by law for such levy.

3. If the commissioner finds that the latest state equalization rate for a town is inequitable for the town or part thereof located in a village which has adopted a local law pursuant to subdivision three of section fourteen hundred two of this chapter, it shall determine a special equalization rate and furnish such rate to the clerk of the village board of trustees.