§ 1335. Supplemental assessment roll of real property in a school district other than a school district which is wholly or partly within a city. 1. Request for supplemental assessment roll for school purposes. Notwithstanding any provisions of this chapter or of any other law, on or before the first day of August of each year the school authorities of a school district, other than a school district which is wholly or partly within a city, may request the preparation and completion of a supplemental assessment roll of real property taxable for school purposes within the boundaries of such school district. Such request shall be made by resolution of the school authorities and a copy thereof shall be transmitted to the commissioner and the governing board of each county and town within which such school district is wholly or partly located on or before the first day of August. Upon receipt of such resolution the governing board of such town shall direct the assessors thereof to prepare and complete a supplemental assessment roll, as hereinafter provided, of real property in such town taxable for school purposes which is located within the boundaries of such school district. Such resolution shall remain in effect until revoked on or before the first day of August in any subsequent year, and notice of its revocation shall forthwith be given to the commissioner and the governing board of each county and town within which such school district is wholly or partly located.

2. Taxable status date. The taxable status of real property for the supplemental assessment roll shall be determined as of the first day of November and all real property on such supplemental assessment roll shall be assessed according to its condition and ownership as of such date.

3. Tentative completion of supplemental assessment roll, notice thereof. On or before the first day of December the assessors of such town shall complete the supplemental assessment roll and shall forthwith give notice thereof as provided in subdivisions one and two of section five hundred six of this chapter, except that such notice shall state that the said supplemental assessment roll may be seen and examined by any person until the third Tuesday of December on which day the board of review shall meet to hear complaints in relation to the assessments

thereon. All changes in such supplemental assessment roll made as a result of the hearing of such complaints shall be entered on such roll on or prior to the fifteenth day of January thereafter.

4. Notice of increased assessments. Between the first and fifth day of December in each year, the assessors in such town shall mail to each owner of real property therein within the school district a notice of any increase in the assessment thereof. Such notice shall specify each parcel of real property, the assessed valuation thereof on the supplemental assessment roll and on the regular assessment roll delivered to the school authorities pursuant to section thirteen hundred two of this chapter in the same fiscal year, and the net increase in the assessment. Failure to mail any such notice or failure of the owner to receive the same shall not prevent the levy, collection and enforcement of the payment of the taxes on such real property.

5. Hearing of complaints. At the time and place and during the hours specified in the notice given pursuant to the provisions of subdivision three of this section, the board of review shall meet to hear complaints in relation to assessments brought before it. The provisions of section five hundred twelve of this chapter shall apply to the hearing and determination of complaints in relation to assessments on the supplemental assessment roll.

6. Verification of supplemental assessment roll. When the supplemental assessment roll has been corrected after the hearing and determination of all complaints as provided in this section, the assessors shall verify the supplemental assessment roll, as provided in section five hundred fourteen of this chapter.

7. Completion of supplemental assessment roll. On or before the first day of February, the assessors shall finally complete the supplemental assessment roll and prepare and file a certified copy thereof in the office of the town clerk. The assessors shall forthwith cause a notice to be published once in the official newspaper of such town, or, if no newspaper has been designated the official newspaper, in a newspaper having general circulation in such town, stating that the supplemental

assessment roll has been finally completed and a certified copy thereof so filed for public inspection. The assessors shall also cause a copy of the published notice to be posted on the signboard maintained for the posting of legal notices at the entrance of the town clerk's office pursuant to subdivision six of section thirty of the town law.

8. Delivery to school authorities. On or before the first day of February the assessors shall deliver the original supplemental assessment roll to the school authorities. A certified copy of such supplemental assessment roll shall remain on file in the office of the town clerk until the first day of March. On that day, such copy shall be delivered to the county treasurer.

9. Tax lien. School taxes levied on the supplemental school tax roll shall become a lien as of the date and hour of the confirmation or final adoption of the supplemental school tax roll by the school authorities. Unpaid interest shall be included in and deemed part of the unpaid tax. Such taxes including such unpaid interest shall remain a lien until paid. Priority and parity as between such tax liens and other tax liens shall be determined in the manner prescribed in title two of article nine of this chapter.

10. Expenses of preparing supplemental assessment roll, of collection of taxes and of county indebtedness on account of unpaid taxes. All actual and necessary expenses incurred in the preparation of the supplemental assessment roll or assessment rolls as provided in this section, in the collection of taxes on the supplemental school tax roll by a town and as a result of indebtedness contracted by a county in meeting the payments required to be made on or before the fifteenth day of June pursuant to subdivision thirteen of this section, shall be a charge against the school district which has requested the supplemental assessment roll or assessment rolls.

11. Determination of railroad ceilings, special franchise assessments, transition assessments and the approval of assessments of taxable state lands for the supplemental assessment roll. Where a resolution requiring a supplemental assessment roll is in effect as provided in this section,

the commissioner shall determine for such supplemental assessment roll, railroad ceilings, special franchise assessments and transition assessments and shall approve assessments of taxable state lands as provided in this chapter except as otherwise provided in this subdivision. The railroad ceilings, special franchise assessments, transition assessments and the approved assessments of taxable state land for such supplemental assessment roll shall be the same as those determined and approved for the regular assessment roll of the town which was used in the levy of taxes for school purposes for the same fiscal year for which such supplemental assessment roll is to be used, except (a) with respect to railroad ceilings, if a special equalization rate was established pursuant to subdivision two of section four hundred eighty-nine-l of this chapter, such special equalization rate shall be applied as provided in such section, and (b) with respect to transition assessments and the approval of assessments of taxable state lands, a change in the level of assessment on the supplemental assessment roll shall be taken into account. As used in this subdivision the term " change in the level of assessment " shall have the same meaning as such term is defined in subdivision two of section four hundred eighty-nine-l of this chapter. The commissioner shall determine the railroad ceilings, special franchise assessments, transition assessments and approve the assessments of taxable state lands for the supplemental assessment roll within the time limitations corresponding to those provided in this chapter for determining and approving the same for the regular assessment roll.

12. Return of unpaid taxes; payment to county treasurer. The return of unpaid taxes levied on the supplemental school tax roll shall be made, and the statement and certificate of such unpaid taxes shall be transmitted, as provided in subdivisions one and two of section thirteen hundred thirty of this chapter, respectively, except that such statement and certificate shall be transmitted so that the same shall be received by the county treasurer no later than the fifteenth day of May following the levy of the tax. Any person whose real property is included in such statement may pay the taxes thereon to the county treasurer as provided in this subdivision. In case of taxes paid to the county treasurer within thirty days from the date of receipt of the statement and

certificate of unpaid taxes by the county treasurer, the amount of interest provided by subdivision two of section thirteen hundred twenty-eight of this chapter shall be added thereto, and the amount of such interest shall be deemed a part of the amount of the unpaid taxes for purposes of payments to the school district from the county treasurer and for computing the additional percentage and interest, pursuant to subdivision thirteen and fourteen of this section, respectively. In case of payment to the county treasurer after the expiration of the thirty days from the date of receipt of such statement and certificate of unpaid taxes, the seven per centum and the interest provided by subdivision fourteen of this section shall be added to such unpaid taxes.

13. Payment by county treasurer. The county treasurer shall, on or before the fifteenth day of June following the receipt of the statement and certificate of unpaid taxes, pay to the officer charged by law with the custody of school district moneys the amount of returned unpaid school taxes. The moneys to meet such payment shall be provided from moneys not otherwise appropriated or committed, from moneys appropriated for a contingent fund or pursuant to the local finance law.

14. Enforcement of taxes levied on supplemental school tax roll. Upon the expiration of thirty days from the date of receipt by the county treasurer of the statement and certificate of taxes levied on the supplemental school tax roll returned as unpaid, the county shall, by operation of law, acquire all rights, powers and duties with respect to the enforcement of such unpaid taxes as if the same had been levied by the board of supervisors. Such unpaid taxes shall not be relevied, but shall be enforced by tax sale at the same time and in the same manner as unpaid county taxes. Upon the expiration of such thirty days, the county treasurer shall forthwith add seven per centum to the amount of the unpaid taxes and the interest thereon, and the seven per centum shall be deemed a part of the amount of the unpaid taxes. The amount of such unpaid taxes including the seven per centum added thereto shall bear interest at the rate as determined pursuant to section nine hundred twenty-four-a of this chapter for each month or fraction thereof. The amount of taxes with the interest and penalties added thereto which is

collected by the county treasurer after the expiration of the thirty days from the date of receipt of the statement and certificate of unpaid taxes, shall belong to the county to reimburse the county for the amount advanced, with the expenses of collection.

15. This section shall apply to school districts within the county of Nassau, other than a school district wholly or partly within a city, provided that the powers and duties imposed on town assessors, school authorities and other officials named in this section shall be exercised and performed in the county of Nassau by the appropriate officer or board, including the county board of assessors, normally performing the same duties pursuant to the Nassau County Government Law, the Nassau County Administrative Code and other applicable laws of the county of Nassau and provided further that the taxable status date for supplemental assessment roll purposes shall be November 1 annually and that the sequence of events and dates to be applied for the preparation and completion of the supplemental assessment roll, review of assessments and levy of taxes shall have the same intervals as those between the dates regularly employed for purposes of the assessment and taxation of real property as set forth in the Nassau County Government Law, the Nassau County Administrative Code and any other applicable laws of the county of Nassau.

16. This section shall apply to school districts within the county of Suffolk, other than a school district wholly or partly within a city, provided that the powers and duties imposed on town assessors, school authorities and other officials named in this section shall be exercised and performed in the county of Suffolk by the appropriate officer, board, or other competent authority, normally performing the same duties pursuant to the Suffolk county tax act and other applicable laws of the county of Suffolk and provided further that the taxable status date for supplemental assessment roll purposes shall be November first annually and that the sequence of events and dates to be applied for the preparation and completion of the supplemental assessment roll, review of assessments and levy of taxes shall have the same intervals as those between the dates regularly employed for the purposes of assessment and taxation of real property as set forth in Suffolk county tax act and any

other applicable laws of the county of Suffolk.

17. Application of other provisions of this chapter. The provisions of this chapter which are not inconsistent with the provisions of this section shall apply to the supplemental assessment roll, the levy and collection of taxes on the supplemental school tax roll and the enforcement of unpaid taxes thereon.