§ 1406. Verification and completion of tentative assessment roll; notice thereof. 1. When the tentative assessment roll has been prepared, the assessors or a majority of them, shall severally make, subscribe and attach to such roll, or file therewith in accordance with the provisions of section fifteen hundred eighty-four of this chapter, an oath in substantially the same form required of town assessors by section five hundred five of this chapter.

2. On or before the first day of February or such other date as may be applicable pursuant to section 5-510 of the village law, the assessors shall complete the assessment roll and file such roll in duplicate with the clerk of the village; provided, however, that if such clerk collects taxes for the village a duplicate roll need not be so filed.

3. On or before the eighth day of February or such other date as may be applicable pursuant to section 5-510 of the village law, the clerk of each village shall cause a notice, the contents of which are hereinafter set forth, to be published in the official newspaper of the village.

4. Such notice shall state that the assessors have completed the assessment roll, that a copy thereof has been filed with the village clerk where it may be seen and examined by any person during business hours until the third Tuesday of the month and that on that day the board of review will meet to hear complaints in relation to assessments at a specified time and place for at least four consecutive hours.

5. After publication of the notice and until such third Tuesday, the village clerk shall make the assessment roll available for public inspection.

6. The village assessors shall maintain an inventory of all the real property located therein including the names of the owners thereof and complete an annual update thereto on or before the first day of January or such other date as may be applicable pursuant to section 5-510 of the village law. The physical characteristics of real property included in such inventory shall constitute a public record and be available for public inspection and copying in accordance with paragraph (b) of

subdivision two of section eighty-seven of the public officers law except as provided in paragraphs (d) and (f) of subdivision two of section eighty-seven of the public officers law. Disclosure of the inventory data shall not be considered an unwarranted invasion of personal privacy as defined in subdivision two of section eighty-nine of the public officers law.