§ 1408. Hearing of complaints. 1. At the time and place and during the hours specified in the notice given pursuant to section fourteen hundred six of this chapter, the board of review shall meet to hear complaints relating to assessments brought before it. The board of trustees and assessors, or a committee of such board constituting at least a majority thereof and the assessors or a board of assessment review constituted pursuant to section five hundred twenty-three of this chapter, or as provided by subdivision five of section fifteen hundred thirty-seven of this chapter, if applicable, shall constitute the board of review.

2. Complaints with respect to assessments shall be filed with the village clerk on or before the day of the meeting of the board of review on the form prescribed by the commissioner pursuant to subdivision three of section five hundred twenty-four of this chapter.

3. The board of review shall have the same powers and duties in relation to the hearing and determining of complaints as are exercised and performed by a board of review in a town pursuant to section five hundred twelve of this chapter; provided, however, that the hearings shall not be adjourned beyond the fifteenth day of the following month.