§ 1540. Counties having power to assess property for tax purposes. A county having power to assess property for tax purposes shall be subject to the provisions of this article in the same manner as if it were a city or town to which this article applies. Such county shall prepare appraisals of properties in the county which would be eligible for county appraisals and shall file the original appraisal report in the office of the county assessor and a copy with the commissioner as provided in subdivision three of section fifteen hundred thirty-six of this chapter. The provisions of subdivision four of such section with respect to review of such appraisals by the commissioner shall be applicable except that the application for review shall be filed by the chief executive officer of the city or town in which the appraised property is located. In addition, such county shall prepare and maintain approved tax maps in current condition pursuant to the provisions of section five hundred three of this chapter and shall provide copies of such maps to cities, towns and villages in the county that have power to assess property for purposes of taxation. The powers and duties imposed on counties by this article with respect to providing services and other assistance to cities and towns shall not apply to such county except as provided in this section with respect to tax maps and such county shall not be required to establish a real property tax service agency. Such county shall receive the services provided to counties, cities and towns by the commissioner pursuant to this article.