**§ 1544. State advisory appraisal service.** 1. The commissioner shall provide upon written request of the chief executive officer or assessor of a village, city, town or county which conducts a revaluation or update program as defined in section one hundred two of this chapter advisory appraisals of (1) highly complex properties, being properties where the appraisals require either the professional use of highly specialized engineering skills or the development of earnings or economic analyses of a high degree of complexity and (2) taxable public utility property located in such village, city, town or county.

2. The commissioner may require from any person, association, partnership or corporation operating a public utility in the state which is subject to the jurisdiction of the state department of public service or a regulatory agency of the United States government reports in such form and containing such information and data as the commissioner may prescribe for the purpose of making such appraisals as may be necessary pursuant to this article and article twelve of this chapter. If a person, association, partnership or corporation fails to furnish a report required by the commissioner to be furnished pursuant to this subdivision, the commissioner may commence a special proceeding in the supreme court to compel such person, association, partnership or corporation to furnish such report.

3. The commissioner may request a director of real property tax services in a county to provide such preliminary data and information with respect to parcels eligible for advisory appraisals pursuant to this section as the commissioner may prescribe for the purpose of preparing the appraisals required by this section.

4. Advisory appraisals furnished pursuant to this section shall be considered by the assessor in making assessments but shall not be binding upon him.