§ 1590. Data files; retention; submission to commissioner. 1. (a) A municipal corporation, other than a school district or a village, which prepares assessment rolls by means of electronic data processing, shall annually submit to the commissioner the data files used in the preparation of each tentative and final assessment roll and summaries of the information from the final assessment roll including as a minimum the number of parcels, the total assessed value thereof, and the total taxable assessed value thereof. Such information shall be submitted within ten days of the time of filing the tentative or final assessment roll, as provided for pursuant to section five hundred six or five hundred sixteen of this chapter or such other law as may be applicable.

(b)(i) In addition, if the assessing unit maintains a website, then within ten days of the filing of the tentative assessment roll, it shall post a copy of such roll on its website, with a link thereto prominently displayed on its home page, and shall not remove the same before the final assessment roll has been filed. In lieu of posting a copy of such roll on its website, the assessing unit may cause such copy to be posted on the website of the county in which it is located for the same period of time as otherwise required by this subdivision, provided that a link thereto shall be prominently displayed on the website of the assessing unit.

(ii) If the assessing unit does not maintain a website, then, within ten days of the filing of the tentative assessment roll, it shall cause a copy of such roll to be posted on the website of the county in which it is located for the same period of time as otherwise required by this subdivision.

(c) Within ten days of the filing of the final assessment roll, the assessing unit shall cause a copy of such final roll to be posted either on its own website or on the county's website, in the same manner and subject to the same conditions as provided in paragraph (b) of this subdivision.

2. Data files used in the preparation of a tentative assessment roll or a posted tax roll, including a posted school tax roll, shall be retained by the assessing unit, tax levying body or the municipal corporation responsible for preparation of the roll, for a minimum of three years from the date of the filing of that roll.

3. Each municipal corporation shall submit to the commissioner the data files used to prepare its tax rolls and tax bills no later than ten days after the annexation of the warrant for the collection of taxes for the applicable fiscal year, or where no such warrant is annexed, no later than ten days after the last date prescribed by law for the levy of taxes of the applicable fiscal year, provided that if its tax rolls or tax bills, or both, are prepared by a different governmental entity, that entity shall be jointly responsible for submitting the applicable data files to the commissioner.