§ 1614. Special procedures applicable to a consolidated assessing unit. 1. Consolidated assessment roll. The assessment roll for a consolidated assessing unit shall be a single assessment roll pertaining to all property in the consolidated assessing unit. Where any provision of law makes reference to the assessment roll of a constituent municipality, that provisions shall be deemed to refer to the portion of the assessment roll applicable to the constituent municipality, unless the context requires otherwise.

2. Tentative assessment roll. The tentative assessment roll shall be filed as required by section five hundred six of this chapter, except:

(a) Upon completion of the tentative assessment roll, the assessor shall file the original tentative assessment roll in his or her office and shall file a copy of the tentative assessment roll, or the applicable portion thereof, with the clerk of each constituent municipality.

(b) Notice of completion of the tentative assessment roll shall be published in at least one newspaper in each constituent municipality.

3. Complaints with respect to assessments. The board of assessment review, or a duly designated hearing panel thereof, shall meet at least once each year in each constituent municipality to hear complaints with respect to assessments. The dates of such meetings shall be established by the board of directors of the consolidated assessing unit, provided that the first dates established shall be no earlier than the fourth Tuesday in May and no later than the second Tuesday of June.

4. Final assessment roll. The final assessment roll shall be filed as required by section five hundred sixteen of this chapter, except:

(a) The assessor shall file the original final assessment roll with the clerk of the county legislative body, as required by section five hundred sixteen of this chapter, and shall file a certified copy of the final assessment roll, or the applicable portion thereof, with the clerk of each constituent municipality.

(b) Notice of completion of the final assessment roll shall be published in the newspaper of each constituent municipality.

5. Judicial review. Any proceeding to review an assessment pursuant to article seven of this chapter shall be maintained against the assessor either by naming him or her individually or by using the official name of the consolidated assessing unit, as provided by section seven hundred four of this chapter. In addition to the requirements of section seven hundred eight of this chapter, a copy of the petition and notice served upon the consolidated assessing unit shall be served upon the clerk of each constituent municipality. The constituent municipality shall not be deemed to have been made a party to the proceeding thereby, but shall be entitled to intervene therein at the discretion of the court, to the extent provided by law. In the event a refund is ordered, the amount to be refunded shall be charged to the appropriate county, city, town, village, school district and special district, in the manner prescribed by section seven hundred twenty-six of this chapter.