§ 1618. Equalization. 1. The commissioner shall establish equalization rates for a consolidated assessing unit in the manner provided by article twelve of this chapter, except as otherwise provided by this section.

2. Once the first final assessment roll of a consolidated assessing unit has been completed and filed, each market value survey commenced thereafter shall be conducted with respect to the consolidated assessing unit as a whole, rather than with respect to the constituent municipalities.

3. Beginning with the first equalization rate which is based upon a market value survey of a consolidated assessing unit as a whole, the commissioner shall establish equalization rates for the consolidated assessing unit as a whole, and shall not establish such rates for the constituent municipalities.

4. For purposes of the review and establishment of an equalization rate for a consolidated assessing unit, the consolidated assessing unit shall have the rights that would otherwise be applicable to a city or town, including:

(a) The notice of completion of the tentative equalization rate for the consolidated assessing unit shall be directed to the consolidated assessing unit.

(b) The consolidated assessing unit shall be entitled to file a complaint with respect to such rate.

(c) The certificate of final equalization rate for a consolidated assessing unit shall be filed with the consolidated assessing unit.

5. When the commissioner has established a final equalization rate for a consolidated assessing unit as a whole, school district and county taxes within the consolidated assessing unit shall be apportioned without the use of equalization rates, notwithstanding the provisions of articles eight and thirteen of this chapter.