§ 1905-a. Commissioner certifications for assessment rolls completed during and after nineteen hundred eighty-nine. (a) For each approved assessing unit and eligible non-assessing unit village for which the commissioner certified adjusted homestead base proportions and adjusted non-homestead base proportions in the year nineteen hundred eighty-nine, the commissioner shall determine and certify as provided by article twelve of this chapter the class equalization rate for each class in such approved assessing unit and each portion thereof and for each class in such eligible non-assessing unit village on the assessment roll completed and filed in the year nineteen hundred eighty-nine and each roll thereafter.

(b) For each other approved assessing unit and eligible non-assessing unit village which has adopted the provisions of section nineteen hundred three of this article, the commissioner shall determine and certify, as provided by article twelve of this chapter, class equalization rates for such approved assessing unit and each portion thereof and for such eligible non-assessing unit village for an assessment roll filed no later than the sixth year following the filing of the first assessment roll to which the provisions of section nineteen hundred three of this article are applicable, and for each roll filed thereafter.