§ 202. Powers and duties of the commissioner in relation to real property tax administration. 1. The commissioner shall:

(a) Assess special franchises;

(b) Establish state equalization rates for each county, city, town and village;

(c) Approve assessments of state lands subject to taxation;

(d) Have general supervision of the function of assessing throughout the state;

(e) Investigate, from time to time, the methods of assessment throughout the state, and confer with, advise and assist assessors and other officials whose duties relate to assessments;

(f) Furnish assessors with such information and instructions as may be necessary or proper to aid them in making assessments, which instructions shall be followed and compliance with which may be enforced by him or her;

(g) Prescribe, and in his or her discretion furnish to assessors at the expense of the state, forms relating to assessments, including applications for exemption from real property taxation, which forms shall be used by the assessors and applicants for an exemption granted pursuant to this or any other chapter, and the use of which shall be enforced by the commissioner;

(h) Obtain from state and local officers, bodies or other agencies such information as may be necessary for the proper discharge of the duties conferred upon him or her in relation to real property tax administration, which information shall be furnished on his or her demand;

(i) Inquire into the provisions of the laws of other states and confer with the appropriate officials thereof regarding the most effectual and equitable methods of assessing and taxing real property;

(j) Prepare an annual report to the legislature which shall include therein recommendations concerning amendments to existing law and such other information as he or she may deem advisable;

(k) Adopt and amend such rules, regulations, orders and determinations, not inconsistent with law, as may be necessary for the exercise of his or her powers and the performance of his or her duties under this chapter;

(l) Establish railroad ceilings for railroad real property;

(m) Exercise and perform such other powers and duties as may be conferred or imposed on him or her by law.

(n) Monitor the quality of local assessment practices by individual assessing units.

(o) Impose, collect and receive such charges or fees as may be authorized by statute.

(p) Promulgate rules and regulations for the ascertainment and reporting of "assessment record billing owner" information, as defined in section one hundred three of the eminent domain procedure law, for the purposes of the administration of such law.

2. In any instance where an assessing unit has acted pursuant to the rules, regulations, orders, determinations or instructions of the commissioner acting pursuant to the authority conferred upon him or her by this chapter, and such action is the subject of a judicial review, the commissioner may upon request of the assessing unit assist such assessing unit by the filing of a brief amicus curiae or through such other means as may be appropriate.

3. The commissioner may adopt rules and regulations, as necessary, to implement the computerized statewide school district address match and income verification system set forth in section one hundred seventy-one of the tax law.

4. Any records that come into the commissioner's custody in the course of discharging the duties imposed upon him or her by this chapter shall be subject to public access to the full extent provided by this chapter and the public officers law, and shall not be subject to the secrecy provisions of the tax law.