**§ 489-n. Tentative determination of railroad ceiling; notice, complaints and hearing.** 1. Each year the commissioner shall make a tentative determination of each railroad ceiling. Thereafter, the commissioner shall give notice in writing to each assessing unit and each railroad company for which such tentative determination of a railroad ceiling shall have been made specifying the amount of such ceiling and the time and place where the commissioner will meet to hear any complaint concerning such tentative determination. Such notice must be served at least twenty days prior to the date specified for the hearing.

2. A railroad company or assessing unit objecting to a tentative determination of the railroad ceiling must serve its complaint upon the commissioner in writing and a copy thereof upon the assessing unit or railroad company, as the case may be, at least five days before the day specified for the hearing, specifying its objections to such tentative determination. Service may be made either in person or by mail. On or before the date specified for the hearing an affidavit of service shall be filed with the commissioner stating in substance that service has been made in accordance with the provisions of this section.

3. The commissioner shall meet at the time and place specified in such notice to hear complaints in relation to the tentative determination of the railroad ceiling. The provisions of section five hundred twelve of this chapter shall apply so far as may be practicable to a hearing under this section. Nothing contained in this subdivision shall be construed to require a hearing to be conducted when no complaints have been filed.