§ 489-o. Final determination of railroad ceiling; certificate. 1. After the hearing provided for in section four hundred eighty-nine-n of this title, the state board of real property tax services shall finally determine the railroad ceiling for the railroad real property of each railroad company situated in each assessing unit. Whenever upon complaint the state board shall revise the local reproduction cost of a railroad company in an assessing unit, it shall revise the railroad ceiling therefor to reflect such revision, but it shall not, on account of such revision, modify any other determination with respect to the railroad ceilings for such railroad company for such year. Notwithstanding the fact that no complaint shall have been filed with respect to a tentative determination of a railroad ceiling, the state board shall give effect to any special equalization rate established, pursuant to subdivision two of section four hundred eighty-nine-l of this title prior to the final determination of the railroad ceiling.

2. Not later than ten days before the last date prescribed by law for the levy of taxes, the state board shall file a certificate setting forth each railroad ceiling as finally determined with the assessor of the appropriate assessing unit or the town or county assessor who prepares a copy of the applicable part of the town or county assessment roll for village tax purposes as provided in subdivision three of section fourteen hundred two of this chapter, and at the same time shall transmit to each railroad company for which such ceiling has been determined a duplicate copy of such certificate.

3. Any final determination of a railroad ceiling by the state board pursuant to subdivision one of this section shall be subject to judicial review in a proceeding under article seventy-eight of the civil practice law and rules.