*** § 499-jjjj. Assessment of local public utility mass real property.** Subject to the provisions of section four hundred ninety-nine-qqqq of this title, the assessor in each city, town and village, and in each county having a county department of assessment, shall annually assess all local public utility mass real property situated in such city, town, village or county, as the case may be. Where a village has enacted a local law as provided in subdivision three of section fourteen hundred two of this chapter, the town or county assessor shall apportion that part of the assessment of local public utility mass real property in the town or county to the village for village tax purposes.

* NB Repealed January 1, 2031