*** § 499-oooo. Tentative determination of assessment ceiling; notice, complaints and hearing.** 1. Each year the commissioner shall make a tentative determination of an assessment ceiling for all local public utility mass real property. Thereafter, the commissioner shall give notice, in writing or electronically, to each assessing unit and each owner of local public utility mass real property for which such tentative determination of an assessment ceiling shall have been made, specifying the amount of such ceiling, and making available for inspection and copying the computations used to establish the tentative assessment ceiling amount pursuant to the public officers law, and setting forth the time and place where the commissioner or his or her designee will meet to hear any complaint concerning such tentative determination. Such notice shall be sent electronically and served in writing at least forty-five days prior to the date specified for such hearing.

2. A tentative assessment ceiling may be challenged before the commissioner as follows:

(a) An owner of local public utility mass real property or the local assessing jurisdiction objecting to a tentative ceiling must serve a complaint upon the commissioner, in writing, and a copy thereof upon the assessing unit or owner of local public utility mass real property, as the case may be, at least ten days before the date specified for the hearing. The complaint shall specify the objections to such tentative determination. Service may be made either in person or by mail.

(b) On or before the date specified for the hearing, an affidavit of service shall be filed with the commissioner stating that service has been made in accordance with the provisions of this section.

3. The commissioner or his or her designee shall meet at the time and place specified in such notice set forth in subdivision one of this section to hear complaints in relation to the tentative determination of the assessment 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.

* NB Repealed January 1, 2031