*** § 499-pppp. Final determination of assessment ceiling; certificate.** 1. After the hearing provided in section four hundred ninety-nine-oooo of this title, the commissioner shall finally determine the assessment ceiling for the local public utility mass real property of each local public utility mass real property owner situated in each assessing unit.

2. Notwithstanding that a complaint may not have been filed with respect to a tentative determination of an assessment ceiling, the commissioner shall give effect to any special equalization rate established pursuant to section twelve hundred twenty-four of this chapter prior to the date for the final determination of the assessment ceiling.

3. No later than ten days before the last date prescribed by law for the levy of taxes, the commissioner shall file a certificate setting forth each assessment 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. The commissioner shall, at the same time, transmit to each owner of local public utility mass real property for which such ceiling has been determined a duplicate copy of such certificate.

4. (a) Any final determination of an assessment ceiling by the commissioner pursuant to subdivision one of this section shall be subject to judicial challenge by an owner of local public utility mass real property or a local assessing jurisdiction in a proceeding under article seven of this chapter; provided however, the time to commence such proceeding shall be within sixty days of the issuance of the final assessment ceiling certificate and all questions of fact and law shall be determined de novo. Any judicial proceeding shall be commenced in the supreme court in the county of Albany or the county agreed upon by the parties in which the local public utility mass real property is located.

(b) Nothing in this section shall preclude a challenge of the assessed value established by a local assessing jurisdiction with respect to local public utility mass real property as otherwise provided in article

seven of this chapter, provided however that:

(i) Upon motion of the local assessing jurisdiction, such challenge shall be consolidated with the challenge to the final assessment ceiling commenced pursuant to this subdivision and litigated in the venue specified by this subdivision.

(ii) In any proceeding initiated by an owner of local public utility mass real property challenging an assessed value established by a local assessing jurisdiction for local public utility mass real property, the final certified assessment ceiling established pursuant to subdivision one of this section, and the evidence submitted in connection therewith, may be considered by the court when determining the merits of the challenge to the assessed value established by the assessing unit.

(iii) In such a proceeding, the local assessing jurisdiction, upon request to the local public utility mass real property owner, shall be provided with a copy of the portion of the annual report provided to the commissioner under section four hundred ninety-nine-rrrr of this title that directly relates to the local public utility mass real property located within the local assessing jurisdiction, provided that:

(A) Such report, or the applicable portion thereof, need only be so provided if (1) the property at issue in the proceeding is property to which an assessment ceiling applies, and (2) the assessed value established by the assessing unit for the property is no greater than the assessment ceiling set for the property by the commissioner.

(B) Notwithstanding any other requirements of law to the contrary, the annual report or portion thereof so provided shall be treated by the local assessing jurisdiction as confidential in all respects, and shall not be published or otherwise disclosed to any person or agency, except that such report may be shared with persons who are providing the local assessing jurisdiction with legal or appraisal services in connection with the litigation, in which case such persons shall be likewise obliged to treat such report as confidential in all respects, and except that such report may be offered into evidence in the litigation, subject to its admissibility being determined by the court. If ruled admissible, the owner of public utility mass real property may move the court for an order directing that the portion of the record containing such report, or the applicable portion thereof, not be made available for public inspection or disclosure. If such a motion is made, the local assessing

jurisdiction shall be deemed to consent thereto.

(C) If the local public utility mass real property owner is required by this subparagraph to provide to the local assessing jurisdiction such report, or the applicable portion thereof, but it fails to do so within thirty days of such a request, the proceeding shall be dismissed.

* NB Repealed January 1, 2031