*** § 499-rrrr. Reports to commissioner.** 1. The commissioner may require from an owner of a local public utility mass real property an annual report that shall include such information and data that is prescribed in regulation by the commissioner and is reasonable and necessarily related to the establishment of a ceiling assessment by the commissioner for the local public utility mass real property, and which shall be in the same format and substance as required for special franchise property pursuant to article six of this chapter. Such reports shall be the same for similarly situated local public utility mass real property owners.

2. Every report required by or pursuant to this section shall be made by a person authorized to prepare such reports and having knowledge of the contents thereof, or who is authorized to obtain such information. The commissioner may prepare and require the use of forms for making such reports.

3. Any owner of local public utility mass real property failing to file the annual report pursuant to this section within the time specified by the commissioner shall not be entitled to judicial review of an assessment ceiling that would have been the subject of such report as provided in this title and shall be subject to a fine of one hundred dollars for each day until such report is filed in accordance with this section; provided, however, such fine shall not be applied as a tax lien; and provided, further, such owner of local public utility mass real property shall not be subject to any other fine or penalty for a violation of this section.

4. In addition to the provisions of subdivision three of this section, if an owner of local public utility mass real property fails to furnish a report required by this section within the required time frame, the commissioner may commence a special proceeding in the supreme court to compel such owner to furnish the report.

5. If an owner of local public utility mass real property fails to submit an annual report as required by this section, the assessment ceiling on the next annual assessment roll shall be calculated using the best information available to the commissioner.

6. If an owner of local public utility mass real property makes reasonable efforts to file an annual report, such owner shall not be subject to any charge or fine pursuant to this section.

* NB Repealed January 1, 2031