§ 502. Form of assessment roll. 1. The form of the assessment roll shall be prescribed or approved by the commissioner, in accordance with the requirements contained in this section.

2. Provision shall be made with respect to each separately assessed parcel of real property for the entry, in appropriate columns, of the name of the owner, last known owner or reputed owner and a description sufficient to identify the same, including the surnames of the abutting property owners and the names of the abutting streets or highways, the approximate number of square feet, square rods or acres contained therein or a statement of the linear dimensions thereof. Separately assessed privately owned streets or roads, such as those situated within a subdivision, may be described in a single account in the name of the owner, last known owner or reputed owner thereof. When a tax map has been approved by the commissioner, reference to the lot, block and section number or other identification numbers of any parcel on such map shall be deemed a sufficient description of such parcel.

3. The assessment roll shall set forth the uniform percentage of value applicable to the assessing unit (or in a special assessing unit, the uniform percentage of value applicable to the class) pursuant to section three hundred five of this chapter, and shall provide for the entry with respect to each separately assessed parcel of the assessed valuation of the land exclusive of any improvements, the total assessed valuation, and the full value of the parcel. Nothing herein shall be deemed to require entry of a land value for real property subject to the provisions of article nine-B of the real property law. Only the total assessment, however, shall be subject to judicial review provided by article seven of this chapter.

4. Provision shall be made for the entry of assessments of special franchises in a separate part of the roll, together with the name of the owner and a description thereof sufficient to identify the same.

5. Provision shall be made for the entry of assessments of parcels of real property wholly exempt from taxation in a separate part of the roll. If a parcel of real property is partially exempt, it shall be

entered with the taxable property, with the amount of the exemption shown in a separate column. Property exempt from taxation in a limited amount shall be entered with the taxable property although the amount of the exemption equals the assessed valuation.

6. The form of assessment roll prescribed or approved for use in towns shall provide for the entry, in appropriate columns, of the name of the village, if in a village, the number of the school district and the name or number of any special district in which special ad valorem levies are made for district purposes, in which each parcel of real property and each special franchise described on such roll is situated, and shall also provide for the entry of apportionments of special franchise assessments made pursuant to section six hundred sixteen of this chapter and appropriate entries for parcels separately assessed for school district or special district purposes.

7. Provision shall also be made for the entry of the amount of taxes levied for county, city or town purposes and the amount of any special ad valorem levies imposed for special district purposes against each parcel of real property and each special franchise, together with the date of payment thereof and such other items and details as may be required.

8. Provision shall be made for the entry of the separate amounts of real property taxes to be allocated and paid pursuant to section nine hundred sixty-seven of article eighteen-B or section nine hundred seventy-p of article eighteen-C of the general municipal law and for the assessments of parcels of real property upon which such separate amounts of real property taxes are levied.

9. Provision shall be made for the entry of the tax billing address of each separately assessed parcel. For purposes of this chapter, "tax billing address" means the address designated by the owner to which tax bills shall be sent. Such tax billing address may be entered in the form of a code.