§ 503. Tax maps. 1. (a) Each county, except a county wholly within a city, shall prepare and maintain in current condition for each city and town therein a tax map approved by the commissioner. Copies of such maps shall be supplied to each city, town and village in accordance with the provisions of subdivision two of this section; provided, however, that a county need not furnish a tax map for a village unless such village provides for the payment of the cost thereof. It shall be the duty of the assessors of the assessing units for which tax maps have been provided to use such maps in their assessment work and in making up the assessment rolls in accordance with the forms and the instructions furnished by the commissioner.

(b) The commissioner shall promulgate rules which establish standards, specifications and procedures for the preparation and maintenance of tax maps and shall approve tax maps which satisfy such requirements. Such rules may take into consideration other potential land uses of such maps. The commissioner may require from any county applying for approval of a tax map such information as may be necessary including a copy of such tax map.

2. The originals of tax maps approved under this section shall be filed in the office of the county director of real property tax services. With the cooperation and concurrence of the assessor, the county director shall make such changes from year to year upon such tax maps as may be necessary to maintain the maps in current condition. The expense of maintaining such tax maps in current condition shall be a county charge and shall be levied ad valorem upon all taxable property in the county. On such dates as are appropriate for use in connection with the preparation of assessment rolls, the county director shall furnish each city, town and village that assesses real property for purposes of taxation with a copy of the approved tax map or pertinent portion thereof in current condition. Such copy of the map shall be a public record and shall be filed in the office of the assessor of the city, town or village; provided, however, that if the city, town or village does not maintain an office for the assessor, the map shall be filed in the office of the city, town or village clerk. The county director may file an additional copy of the tax map in the office of the county clerk and shall provide such additional copies to such county or

other government agencies as the legislative body of the county may direct.

3. Nothing contained in this section shall be construed to preclude a city, town or village from preparing and maintaining a tax map in accordance with the provisions of this section. The originals of tax maps prepared by a city, town or village and approved under this section shall be filed in the office of the assessor of the city, town or village and shall be maintained in current condition by such assessor. If the city, town or village does not maintain an office for the assessor the map shall be filed in the office of the city, town or village clerk. The assessor shall file an additional copy of such map with the county director, the county clerk and with the officer vested with the power and duty to enforce the collection of taxes.

4.(a) In the preparation of initial tax maps pursuant to this section, the county shall utilize existing tax maps and similar maps to the extent practicable and for such purpose shall obtain from each city, town and village within the county a copy of its existing tax map or similar map, if any. Each city, town or village shall either provide a copy to the county, or shall make such map or maps available to the county for copying. The county shall compensate the city, town or village for such existing map or similar map upon the basis of the amount by which the cost of preparing the county tax map for the area in the city, town or village is reduced as a result of the utilization of such map.

(b) The cost of the preparation of initial tax maps in accordance with provisions of this section may be levied upon the several cities and towns in the county in accordance with the cost of the maps for such cities and towns respectively or may be levied ad valorem upon all taxable real property in the county, as determined by resolution of the county legislative body. In either event the amount so levied shall include the compensation to cities, towns and villages for existing tax maps or similar maps determined as provided in paragraph (a) of this subdivision. Such cost so levied, whether imposed ad valorem upon all taxable property in the county or charged-back against the respective cities and towns in the county, shall be deemed to be a county purpose.

5. The preparation of tax maps in accordance with the provisions of this section shall not be deemed to be the practice of land surveying within the meaning and intent of article one hundred forty-five of the education law. Nothing contained in this section shall be construed as prohibiting a licensed land surveyor from performing such service. The determination and furnishing of vertical and horizontal control when necessary for photogrammetric purposes to be used in the preparation of a tax map, or any measurement function necessitating ground surveys shall be performed by or under the supervision of a person licensed to practice land surveying under article one hundred forty-five of the education law.

6. The commissioner shall advise and assist counties with respect to the preparation and maintenance of tax maps. All agencies of the state shall cooperate with counties in the preparation of tax maps and, upon request, shall furnish to counties at no cost copies of existing maps in the possession of such agencies which will be of assistance in the preparation of such maps.

7. Nothing contained in this section shall preclude a county legislature at its option, by resolution, from fixing a fee in an amount not to exceed twenty-five dollars for a one through three lot subdivision map, whether intended as an original subdivision or as an alteration, including correction of a prior subdivision, or an instrument abandoning such subdivision map, or a condominium map; fifty dollars for a four through nine lot subdivision map, whether intended as an original subdivision or as an alteration, including correction of a prior subdivision, or an instrument abandoning such subdivision map, or a condominium map, and one hundred dollars for a ten or more lot subdivision map, whether intended as an original subdivision or as an alteration, including correction of a prior subdivision, or an instrument abandoning such subdivision map, or a condominium map. Such fee shall be paid to the real property tax service agency by any person or corporation filing a map in accordance with the provisions of any general, special or local law or ordinance or of any county, city or village charter, if such map necessitates any change upon a tax map in

order to maintain the map in current condition.

8. Notwithstanding any provisions of subdivision seven of this section to the contrary, in a county where there is a tax commission as defined in subdivision four of section fifteen hundred thirty of this chapter, where tax maps are prepared and maintained by cities and towns within the county, the provisions of subdivision seven of this section shall be applicable to such cities and towns in the same manner as if it were a county and the legislative body of the city or town at its option may fix a fee in connection with the filing of a subdivision map as provided therein, such fee to be paid to the city or town, as the case may be. Certification that the fee authorized by this section has been paid as required by section three hundred thirty-four and section three hundred thirty-nine-s of the real property law and section five hundred sixty of this chapter shall be made by the chief executive officer of the city or town.