§ 505. Verification of tentative assessment roll. 1. When the tentative assessment roll has been prepared, the assessor, or if such roll was prepared by a board of assessors, at least a majority of such board of assessors, shall severally appear before any officer of the county, authorized by law to administer oaths and shall severally make and subscribe before such officer an oath in the following form: "I (We), the undersigned, do (severally) depose and swear that, to the best of my (our) knowledge and belief, I (we) have set forth in the tentative assessment roll attached hereto or filed herewith all the real property situated in the assessing unit in which I am assessor (we are assessors) and, with the exception of assessments made by the commissioner, I (we) have estimated the value of such real property at the sums which I (we) have determined to be in accordance with the provisions of section three hundred five of the real property tax law", which oath shall be set forth on such tentative assessment roll and signed and verified by the assessor or assessors.

2. If a list of corrections to the roll has been prepared pursuant to subdivision five of section five hundred four of this title, the assessor or assessors shall make and subscribe before such officer an oath in the following form: "I (We), the undersigned, do (severally) depose and swear that I (we) have set forth in the list of corrections attached hereto or filed herewith all the changes made to and appearing on the tentative assessment roll," which oath shall be set forth on such list of corrections and verified by the assessor or assessors.