§ 506. Tentative assessment roll; notice of completion. 1. On or before the first day of May, the assessor or assessors of each city and town shall complete the tentative assessment roll and make out a copy thereof to be filed with one of their number or, if the assessors so elect, with the town clerk, in the case of towns. The assessor or assessors shall forthwith cause a notice, the contents of which are prescribed by subdivision one of section five hundred twenty-six of this article, to be published once in the official newspaper of such city or town, or if no newspaper has been designated the official newspaper, in a newspaper having general circulation in such city or town. In towns, the assessors shall also forthwith cause a copy of the published notice to be posted on the signboard maintained for the posting of legal notices at the entrance of the town clerk's office pursuant to subdivision six of section thirty of the town law. Every notice given pursuant to this subdivision shall specify the date or dates and times at which the board of assessment review shall meet to hear complaints with respect to assessments.

2. After publication of the notice and until the fourth Tuesday of May, the assessor or the town clerk, as the case may be, with whom the roll is left shall make it available for public inspection as prescribed by subdivision two of section five hundred twenty-six of this article.

3. When an original final assessment roll is prepared pursuant to section five hundred sixteen of this title, the tentative assessment roll shall be retained in the office of the assessor, or if the assessors so elect, with the town clerk, in case of towns, as a public record for a minimum of five years from the date of filing thereof.