§ 510. Notice of increased assessments in towns, cities and certain counties. 1. Notwithstanding the provisions of any general, special or local law to the contrary, the assessors in towns, cities and counties having power to assess property for tax purposes shall not sooner than one hundred twenty days preceding the date on which the tentative assessment roll is scheduled to be filed and not later than ten days prior to the date for hearing complaints in relation to assessments mail to each owner of real property in their town, city or county a notice of any increase in the assessment thereof for that year. Such notice shall, at a minimum, specify each parcel of real property, the assessed valuation thereof for that year and the previous year and the net increase in the assessment. Such notice shall indicate whether it includes a preliminary assessment or a tentative assessment. For purposes of this section, a "preliminary assessment" is an assessment as determined by the assessor which does not yet appear on the tentative assessment roll and a "tentative assessment" is an assessment as it appears on the tentative assessment roll. Where a notice of preliminary assessment was sent and the tentative assessment of the parcel differs from its preliminary assessment, not later than ten days prior to the date for hearing complaints in relation to assessments, the assessor shall mail a notice to the owner of such property stating the preliminary assessment and the tentative assessment. All notices sent pursuant to this section shall also include a statement of the date or dates and times at which the board of assessment review shall meet to hear complaints with respect to assessments and that a publication containing procedures for contesting an assessment is available at the assessor's office. Failure to mail any such notice or failure of the owner to receive the same shall not prevent the levy, collection and enforcement of the payment of the taxes on such real property. The provisions of this section shall not apply to the city of New York which shall continue to be subject to the provisions of the New York city charter.

2. The provisions of subdivision one of this section shall not apply to any assessing unit which sends an assessment disclosure notice and, if thereafter required, a notice of change, pursuant to section five hundred eleven of this chapter.

3. No separate notice shall be required to be mailed pursuant to this section for property subject to taxation pursuant to title two of this article provided the assessor complies with the notice provision of section five hundred forty-two of such title.