§ 510-a. Notice to property owners of changes in the taxable status of their property. 1. Notwithstanding the provisions of any general, special or local law to the contrary, the assessors in towns, counties, and cities, having power to determine the taxable status of property for tax purposes shall, not later than ten days prior to the date for hearing complaints in relation to assessments, or in the case of the city of New York, not later than thirty days prior to the final date for filing an appeal, mail to each owner of such real property in their town, city or county a notice of change which said assessors have made in the taxable status of such property from the status of (a) wholly exempt to taxable in whole or in part or (b) taxable in part to taxable in whole. Such notice shall 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. Provided, however, that no such notice shall be required when a STAR exemption has been removed upon the request of the property owner or at the direction of the commissioner.

2. 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 taxes on such real property.

3. 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; provided such notice addresses the discontinuance of an exemption granted on the assessment roll of the preceding year to the property for which the notice is sent.