§ 512. Hearing of complaints. 1. Beginning on the fourth Tuesday of May, or such other date as is established by city charter, county charter, county tax act or other special law, and so many days thereafter as the board of assessment review deems necessary, such board shall meet to hear complaints in relation to assessments.

1-a. The governing body of an assessing unit which employs an assessor who is at the same time employed by another assessing unit may adopt a local law establishing a date for the meetings of the board of assessment review other than that provided in subdivision one of this section. The date or first date so established may be no earlier than the fourth Tuesday in May and no later than the second Tuesday of June. Such local law shall remain in effect until rescinded or superseded by subsequent local law. A copy of any local law adopted pursuant to this subdivision shall be filed with the clerk of the city or town and with the commissioner in addition to the other filings required by law. In the event no local law is adopted pursuant to this subdivision, the board of assessment review shall meet to hear complaints as prescribed in subdivision one of this section.

2. The persons entitled to file complaints in relation to assessments with the board of assessment review, the time and manner of filing such complaints and the grounds for administrative review of assessments shall be governed by section five hundred twenty-four of this article.

3. At the meeting of the board of assessment review to hear complaints in relation to assessments brought before it, such board shall have all of the powers and duties prescribed by title one-A of this article and by any other law. The board of assessment review may adjourn from time to time for the purpose of hearing complaints.

* 4. Notwithstanding any local law to the contrary, where the real property is residential in whole or in part and all or part is occupied by a renter whose interest or interests are described in section three hundred four of this chapter, the owner and/or any such renter or organization consisting solely of such renters may file a complaint pursuant to this section and be entitled to all legal rights contained in this section. A complaint by such renter or organization shall be

deemed a complaint on the assessment of the entire real property.

* NB (Effective pending ruling by Commissioner of Internal Revenue)