§ 514. Verification of final assessment roll. When the tentative assessment roll has been changed after the hearing and determination of all complaints as provided in title one-A of this article, the assessor, or if the final assessment roll was prepared by a board of assessors, the board, or a majority of them, 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, the foregoing final assessment roll conforms in all respects to the tentative assessment roll with the exception of changes made by the board of assessment review and assessments made by the commissioner," which oath shall be set forth on such final assessment roll and signed and verified by the assessor or assessors.