**§ 523. Board of assessment review.** 1. (a) In each local government there shall be a board of assessment review. In each village, except a village which has enacted a local law as provided in subdivision three of section fourteen hundred two of this chapter, there may be a board of assessment review constituted pursuant to this section.

(b) The board of assessment review shall consist of not less than three nor more than five members appointed by the legislative body of the local government or village or as provided by subdivision five of section fifteen hundred thirty-seven of this chapter, if applicable. Members shall have a knowledge of property values in the local government or village. Neither the assessor nor any member of his or her staff may be appointed to the board of assessment review. A majority of such board shall consist of members who are not officers or employees of the local government or village.

(c) The terms of office of members of the board of assessment review shall be five years and shall commence on the first day of October and terminate on the thirtieth day of September, five years thereafter. In the case of the first board appointed under the provisions of this title, however, the terms shall be of such length that not more than one will expire in each of the first five years after the members of such board are appointed.

(d) Each member of a county, city or town board of assessment review shall attend the training required by subdivision two of this section. Individual members of a village board of assessment review, as constituted pursuant to this section, may attend the course of training offered by the commissioner but are not required to do so.

(e) The members of the board of assessment review shall annually choose one of their number to serve as chairman of such board. Within five days after a person is so designated, the board of assessment review shall notify the clerk of the local government of the designation.

(f) Within twenty days of when a person is appointed to the board of assessment review or designated chairman of such board, the clerk of the local government shall notify the commissioner and the county director of real property tax services of the appointment or designation.

(g) The legislative body of the local government or village may adopt a resolution providing that the members of the board of assessment

review shall be paid for their respective services. Such resolution, if adopted, shall fix the amount of such compensation.

(h) The board of assessment review in Nassau county may appoint a secretary who shall perform such confidential duties and such other duties as are necessary to enable the board of assessment review to properly and efficiently carry out the provisions of this title. The compensation of such secretary shall be fixed by the legislative body of the local government.

2. Training. (a) Upon the initial appointment or reappointment of an individual to a board of assessment review, that appointee shall attend a training course as shall be prescribed by the commissioner. The commissioner shall prescribe an introductory training course for initial appointees and a supplementary training course available to all members of boards of assessment review. Neither training course shall extend beyond four hours in length. The introductory training course shall include, but shall not be limited to, the functions, duties and responsibilities of the board of assessment review, assessment review, assessment procedures, and exemption administration. The supplementary training course shall include but shall not be limited to real property tax legislation, judicial decisions, and administrative opinions.

(b) The commissioner may delegate to county directors of real property tax services the responsibility of locally administering and offering both the introductory and supplementary training courses as prescribed by the commissioner. In prescribing the supplementary training course, the commissioner, in consultation with the county director of real property tax services, may address the educational needs of each county in the course to be offered in such county. The commissioner shall prepare a certificate of attendance for each appointee or incumbent member who attends an introductory or supplementary training course, a copy of which must be filed with the clerk of the local government. The commissioner may delegate to the county director of real property tax services the responsibility to prepare and file the certificates of attendance.

(c) In the event that an appointee shall have been unable to attend the course of training for reasons beyond his control, as may be attested to by the county director, the commissioner may issue a notice

of extension enabling the appointee to attend such course at the earliest date when such course is next available as specified by the commissioner. The commissioner shall notify each such appointee of the notice of extension and the commissioner shall also file a copy of such notice with the county director of real property tax services and with the clerk of the appointing local government. In determining whether a quorum is present at a meeting of a board of assessment review, members of such board who have not attended the course of training and for whom the certificate of attendance has not been filed as required herein, or for whom a notice of extension has not been issued and filed as provided herein, shall not be counted and may not participate in the hearing and determination of complaints. Where a quorum of the board is not present at any meeting by reason of the provisions of this subdivision, complaints shall be filed and heard and assessments determined in accordance with the provisions of section five hundred twenty-seven of this title.

(d) For the purpose of this subdivision, the term "appointee" shall include any individual appointed or reappointed to the board of assessment review.

3. Members appointed to the board of assessment review shall be required to disclose on a form prescribed by the commissioner any direct or indirect interest they have in any property for which a complaint has been filed. Such disclosure shall be filed with the chief executive officer of the taxing district for which they serve, on or before the date when the board submits the statement of assessment changes pursuant to subdivision three of section five hundred twenty-five of this title. In the situation where there is a direct or indirect interest, a municipality may enter into an inter-municipal agreement with another municipality in the county to permit hearing of the complaint in the other municipality. Any member of a board who knowingly and intentionally fails to disclose such interest shall be subject to a civil fine of one thousand dollars for each such omission with respect to property for which a complaint has been filed. The chief executive officer of the assessing unit may recover in the name of such assessing unit in a civil action commenced in any court of competent jurisdiction such civil penalty in addition to any actual damages incurred by the

assessing unit. Any recovery shall be deposited to the general fund of the assessing unit. For purposes of this subdivision, a member of a board of assessment review shall be deemed to have a direct or indirect interest in any property for which a complaint has been filed when the member, spouse, or any of his or her minor children:

(a) is the owner of such property; or

(b) is an officer, director, partner or employee of an entity which is an owner or lessee of such property; or

(c) is an officer, director, partner or associate of a law firm or real estate firm which has a financial interest with the owner or lessee of such property; or

(d) legally or beneficially owns or controls stock of a corporation which is an owner or lessee of such property, provided, however, ownership of stock shall not constitute an interest where such stock is listed on a major stock exchange or is sold on the over the counter market and the value thereof is less than ten thousand dollars.