§ 523-a. Temporary members of boards of assessment review; administrative hearing panels. 1. The legislative body of any local government or village may, in any year it deems necessary, appoint temporary members to the board of assessment review to serve on administrative hearing panels as provided in this section.

2. The number of temporary members which may be appointed pursuant to this section in any year shall not exceed two times the number of members appointed to such board pursuant to section five hundred twenty-three of this title and which served on such board for hearing complaints in the previous year. Such temporary members shall be appointed to one-year terms of office and shall be subject to the same qualifications, training and disclosure requirements as members of the board of assessment review, as provided in subdivisions one, one-a and two of section five hundred twenty-three of this title and any other applicable law; provided, however, such temporary members shall not hear complaints unless such appointee has received a certificate of attendance for the required training course within twelve months of the date on which complaints are to be heard.

3. The chairman of the board of assessment review shall assign panels to hear complaints in relation to assessments consisting of at least one member appointed pursuant to section five hundred twenty-three of this title and no more than two temporary members appointed pursuant to this section. Such panels shall have the same powers and duties as those of the board of assessment review pursuant to section five hundred twenty-five of this title except that they shall not determine the final assessment of the real property of each complainant, but shall make a recommendation with respect thereto to the board of assessment review.

4. The assessor or a member of his or her staff shall attend all hearings of the administrative hearing panels, shall have the right to be heard on any complaint and, upon request, shall have the right to have his or her remarks with respect to any complaint recorded in the minutes of the panel.

5. Not later than twenty days prior to the last date provided by law

for the completion and filing of the final assessment roll, each administrative hearing panel shall submit a recommendation with respect to each complaint heard by it to the chairman of the board of assessment review. The board of assessment review shall forthwith consider the recommendations of each panel. If a majority of the members of the board of assessment review disagree with one or more recommendations, it shall schedule hearings thereon for a day no later than five days prior to the date set by law for the completion and filing of the final assessment roll and shall notify the assessor and the complainant of the time and place of the hearings. Following this hearing, the board of assessment review shall determine the final assessment of the complainant's property. In all other cases, the recommendation of the administrative hearing panel shall be adopted by the board of assessment review as its determination of the final assessment.

6. The legislative body of the local government or village may adopt a resolution providing that the temporary members of the board of assessment review appointed pursuant to this section shall be paid for their respective services. Such resolution, if adopted, shall fix the amount of such compensation.