§ 525. Hearing and determination of complaints and ratification of assessment stipulations. 1. The board of assessment review shall fix the place or places for the hearing of complaints in relation to assessments and fix the hours of such hearing, which hours shall be for a period of at least four hours, not necessarily continuous between nine o'clock in the morning and ten o'clock in the evening but in no event less than two hours after six o'clock in the evening.

2. (a) On the date required by law, the board of assessment review shall meet to hear complaints in relation to assessments. At such hearing, the board of assessment review may administer oaths, take testimony and hear proofs in regard to any complaint and the assessment to which it relates. If not satisfied that such assessment is excessive, unequal or unlawful, or that real property is misclassified, the board may require the person whose real property is assessed, or his or her agent or representative, or any other person, to appear before the board and be examined concerning such complaint, and to produce any papers relating to such assessment. If the person whose real property is assessed, or his or her agent or representative, shall willfully neglect or refuse to attend and be so examined, or to answer any question put to him or her relevant to the complaint or assessment, such person shall not be entitled to any reduction of the assessment subject to the complaint. Minutes of the examination of every person examined upon the hearing of any complaint shall be taken and filed in the office of the city or town clerk. The assessor shall have the right to be heard on any complaint and upon his or her request his or her remarks with respect to any complaint shall be recorded in the minutes of the board; provided, however, that when an assessor is employed by more than one assessing unit, such assessor may designate a member or members of his or her staff to act on behalf of such assessor before any board or boards of assessment review. Every member of an assessor's staff, who is designated to act on behalf of such assessor before a board of assessment review, shall have all powers and authority of the assessor who designated him or her. Such remarks may be made only in open and public session of the board of assessment review.

(b) The chairman of the board of assessment review shall, prior to adjourning the hearing, designate the dates on which the board of

assessment review shall convene to review petitions filed in accordance with section five hundred fifty-three of this article for the correction of final assessment rolls.

3. (a) The board of assessment review shall thereafter determine the final assessed valuation or taxable assessed valuation, or the actual assessment or transition assessment, or the proper class designation of the real property of each complainant and shall ratify assessment stipulations entered into by the assessor and the complainant. When a complainant specifies that the assessment is unequal and the property is improved by a one, two or three family residence, in addition to other evidence presented, the board of assessment review shall consider the residential assessment ratio determined pursuant to section seven hundred thirty-eight of this chapter.

(b) The final assessed valuation or taxable assessed valuation of real property may be the same as or less than the original assessment. If the real property is partially exempt from taxation, and its total assessed value is reduced by the board of assessment review, but the verified statement prepared by such board does not specify how much of the total assessed value, as so reduced, is exempt from taxation, the exemption shall be reduced so as to preserve the ratio of taxable assessed value to total assessed value that existed on the tentative assessment roll.

(c) If the assessment is determined to be unlawful, it shall be ordered stricken from the roll or where appropriate entered on the exempt portion of the roll. If it is determined that real property is misclassified, the correct class designation or allocation of assessed valuation shall be ordered entered on the roll.

4. The members of the board of assessment review or a majority of them shall prepare and verify a statement showing the changes determined to be made by them in the assessments. Such verified statement shall also include the assessment stipulations entered into by the assessor and the complainant and as ratified by the board of assessment review. Such verified statement shall be delivered to the assessor on or before the date required by law for the final completion of the assessment roll or in the event the law applicable to the local government fixes an earlier date subsequent to which changes in assessments may not be made, on or

before such date.

On or before the date the verified statement of changes made by the board of assessment review is delivered to the assessor, the board of assessment review shall mail to each complainant a notice of the board's determination of his or her assessment, but no notice of the board's ratification of a stipulated assessment shall be required. Such notice shall contain a statement of the reasons for such determination. Such notice shall also contain the statement "If you are dissatisfied with the determination of the board of assessment review, you may seek judicial review of your assessment pursuant to article seven of the real property tax law. If you are the owner of a one, two or three family residential structure and reside at such residence, or, if you are the owner of unimproved property which is not of sufficient size as determined by your assessing unit to contain a one, two or three family residential structure, you may seek small claims assessment review pursuant to title one-A of article seven of the real property tax law". Such notice shall also state the last date to file petitions for judicial review and the location where small claims assessment review petitions may be obtained. Failure to mail any such notice or failure of the complainant to receive the same shall not affect the validity of the assessment.