§ 526. Assessor's responsibilities. 1. The notice of completion of the tentative assessment roll, published pursuant to section five hundred six of this chapter, shall state that the assessors have completed the tentative assessment roll, that a copy thereof has been left with one of their number or the town clerk, as the case may be, at a specified place where it may be seen and examined by any person until the day specified by law for the hearing of complaints in relation to assessments, and that on such day the board of assessment review will meet to hear complaints in relation to assessments at a specified time and place 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. In addition, such notice shall set forth (1) a statement that the assessor will be in attendance with such tentative assessment roll at a specified place during a specified period of at least four hours not necessarily continuous, between nine o'clock in the morning and ten o'clock in the evening on at least four specified days after the first publication of such notice and before the day the board of assessment review is required to meet to hear complaints and (2) the date on which as required by law the board of assessment review will meet to hear complaints in relation to assessments of real property, the place of such meeting and the hours of such meeting as fixed by the board of assessment review and (3) a statement that a publication containing procedures for contesting an assessment is available at the assessor's office.

2. The tentative assessment roll shall be available for public inspection from the date the tentative roll is completed and filed until and including the day or days the board of assessment review meets to hear complaints. The assessor or his or her designee is required to be in attendance with such roll at a specified place during a period of at least four hours not necessarily continuous between nine o'clock in the morning and ten o'clock in the evening on at least four days during the public inspection period prior to the day such board is required to meet to hear complaints; provided that at least two such days shall be at least ten days subsequent to the filing of the tentative assessment roll, of which one day shall be a Saturday. On at least one of the four

days the hours of attendance by the assessor or his or her designee shall include not less than two hours after six o'clock in the evening. Such number of days may be increased to more than four by local law.

3. On or before the day that the board of assessment review meets to hear complaints in relation to assessments, the assessor shall transmit to such board all complaints filed with and assessment stipulations entered into by him or her pursuant to section five hundred twenty-four of this title.

4. The assessor shall attend all hearings of the board of assessment review; 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 attend, appear and act on behalf of such assessor before any board 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.

5. As soon as possible after receiving the verified statement prepared by the board of assessment review pursuant to subdivision four of section five hundred twenty-five of this title, the assessor shall make the changes in assessments on the assessment roll in accordance with such verified statement, shall certify on such verified statement that he has recorded on the assessment roll the changes set forth in such verified statement and shall file such verified statement with the final assessment roll filed pursuant to section five hundred sixteen of this article.