§ 527. Failure to meet for purpose of hearing complaints and ratifying stipulated assessments. 1. If the board of assessment review of any assessing unit fails to meet for the purpose of hearing complaints or stipulations in relation to assessments on the day specified by law, the county treasurer, the chairman of the county legislative body and the clerk of the county legislative body shall serve as an acting board of assessment review which shall hear and determine complaints and ratify stipulations in relation to assessments as provided in this section.

2. Immediately following the failure of the board of assessment review to meet to hear complaints or stipulations in relation to assessments on the day specified by law, the assessor shall so notify the county director of real property tax services. At such time the assessor shall also transmit to the county director all complaints or stipulations filed pursuant to subdivision one of section five hundred twenty-four of this title in his or her possession.

3. Upon receiving notice pursuant to subdivision two of this section, the county director of real property tax services shall cause the acting board of assessment review to establish a time, date and place for such acting board to meet to hear complaints or ratify stipulations in relation to assessments. Such hearing shall be scheduled on a date no earlier than fifteen days after the date specified by law on which the board of assessment should have heard complaints in relation to assessments and no later than ten days prior to the last date provided by law for the completion and filing of the final assessment roll. The hearing shall be scheduled 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, with at least two hours after six o'clock in the evening. To the extent practicable, the hearing shall be held in the assessing unit for which the acting board of assessment review serves.

4. Not later than seven days prior to the date on which the hearing of the acting board of assessment review is scheduled, the county director of real property tax services shall send by first class mail to each person who filed a complaint referred to in subdivision two of this section and publish in a newspaper having general circulation in the

assessing unit a notice indicating the time, date and place that the acting board of assessment review shall meet to hear complaints in relation to assessments. No such notice shall be required where the assessor and the person who filed such complaint have entered into a stipulation of assessment as provided in section five hundred twenty-four of this title.

5. Complaints and stipulations with respect to assessments which conform to the requirements of subdivisions two, three and four of section five hundred twenty-four of this title may be filed with the assessor or county director of real property tax services at any time prior to the meeting of the acting board of assessment review to hear complaints in relation to assessments or with such acting board at such hearing or at any adjourned hearing. On or before the date of such hearing, the assessor and the county director shall deliver to such acting board all complaints in their possession.

6. At the time, date and place established pursuant to subdivision three of this section and so many days thereafter as the acting board of assessment review deems necessary, such acting board shall meet to hear the complaints and stipulations in relation to assessments referred to in subdivision two of this section or filed pursuant to subdivision five of this section. At such hearing or adjourned hearing, the acting board of assessment review shall exercise and perform all of the powers and duties conferred upon the boards of assessment review by subdivision two of section five hundred twenty-five of this title. The assessor shall attend all such hearings or adjourned hearings of the acting board of assessment review.

7. The acting board of assessment review shall thereafter determine each complaint by exercising and performing all of the powers and duties conferred upon boards of assessment review by subdivisions three and four of section five hundred twenty-five of this title. The county director shall provide administrative support in preparing the statement and notices required by such subdivisions and the assessor shall make the changes ordered by such acting board as provided in subdivision five of section five hundred twenty-six of this title.

8. Expenses incurred by a county pursuant to this section in providing administrative support to an acting board of assessment review including, but not limited to the cost of preparing, mailing and publishing any notices, statements or minutes required by this section or section five hundred twenty-five of this title shall be charged to the assessing unit, provided, however, that nothing in this section shall prevent the assessing unit from providing administrative support to the acting board of assessment review under the county director's supervision and from incurring such expenses in the first instance.