§ 540. List to be supplied by commissioner. The commissioner shall annually transmit to the assessors of each assessing unit containing state lands subject to taxation, and to town or county assessors, who prepare a copy of the applicable part of the town or county assessment roll for village tax purposes as provided in subdivision three of section fourteen hundred two of this chapter, for each such village containing state lands subject to taxation, a list of all such lands therein, which list shall be used by the assessors in preparing the assessment roll or copy of the applicable part thereof for village tax purposes. Such list shall include any common law and conservation easement therein made subject to taxation pursuant to this title and the appropriate allocation factor or factors which shall be entered as a separate parcel on the tentative assessment roll by the assessor.