§ 551-a. Failure to extend tax. 1. Where it is made to appear to a collecting officer that a tax, which has been levied by or on behalf of a municipal corporation or special district, has not been extended against the final assessment of a parcel entered on a tax roll of the current or preceding year he shall add the appropriate tax to the tax roll of the current year pursuant to the procedure set forth in this section.

2. Such collecting officer shall extend a tax thereon on behalf of the municipal corporation or special district by applying the tax rate of the municipal corporation or special district for the preceding year or current year, as the case may be. In the case of a tax not extended on the tax roll of the preceding year, the collecting officer shall enter on the tax roll of the current year the assessed value of such parcel as listed on the tax roll of the preceding year.

3. Upon extension of such tax, the collecting officer shall so notify the owner of such property. Such notice shall identify the parcel by the description appearing on the tax roll, and state the municipal corporation or special district on behalf of which such tax is extended, the tax year in question, the assessed value of such parcel, the tax rate used, and the amount of the tax. Such notice shall also notify the property owner of his right to complain as provided in subdivision four of this section.

4. An owner of property or other person who would be entitled to file a complaint pursuant to section five hundred twelve of this article, may petition the county director of real property tax services within ten days of the mailing of the notice required by subdivision three of this section, to object to the addition of such extension on the tax roll. The county director shall immediately report his findings with respect to the validity of the action of the collecting officer to the appropriate tax levying body.

5. The tax levying body shall examine the report of the county director and shall issue a determination in the matter. Copies of said determination shall be served upon the complainant, the collecting

officer and the county director.

6. If an owner objects to the extension of such tax in the manner provided in subdivision four of this section, he shall have thirty days from the determination of the tax levying body to pay such tax without interest. In any other case, the owner shall have thirty days from the date the notice was mailed pursuant to subdivision three of this section to pay such tax without interest.