§ 552. Correction of errors on tentative assessment rolls. 1. Clerical errors, unlawful entries and errors in essential fact on tentative assessment rolls may be corrected in accordance with the provisions of this section.

2. (a) Where it is made to appear to the assessor that a clerical error, an unlawful entry or an error in essential fact is present on the tentative assessment roll, or an application for exemption is received after taxable status date pursuant to a local law adopted in accordance with subdivision eight of section four hundred sixty-seven of this chapter, the assessor shall execute and transmit to the board of assessment review a verified statement that such clerical error, unlawful entry or error in essential fact has been made or such late application for exemption has been received, including any available proof of such error. Such verified statement shall be on a form and shall contain such information as prescribed by the commissioner. For an error in essential fact, the petition shall include: (i) a copy of the property record card, field book, or other final work product upon which the incorrect assessment was based; and (ii) a copy of any existing municipal record which substantiates the occurrence of the error.

(b) Where the assessor acts pursuant to this subdivision at the request of the owner of the real property or any person who would be entitled to file a complaint as to such real property pursuant to section five hundred twenty-four of this chapter, the assessor shall immediately provide such owner or other person with a copy of the verified statement executed pursuant to paragraph (a) of this subdivision. If the verified statement executed pursuant to this paragraph is not received by the board of assessment review on or before the meeting of the board to hear and determine complaints in relation to assessments, then the owner or other person entitled to file a complaint pursuant to section five hundred twenty-four of this chapter may transmit to the board of assessment review the copy of the verified statement executed pursuant to this paragraph. The board of assessment review shall consider such copy of the verified statement as a petition filed pursuant to section five hundred fifty-three of this title.

(c) Where the assessor, acting pursuant to the provisions of this section, submits to the board of assessment review a verified statement

to increase an assessment, the assessor must provide the owner of the real property subject to such assessment a written notice together with a copy of the verified statement. Such written notice shall be mailed to the owner of the real property by certified mail at least five days prior to the meeting of the board of assessment review.

3. At the meeting of the board of assessment review to hear and determine complaints in relation to assessments the board shall review all verified statements which it receives pursuant to this section and on such review shall have all of the powers and duties imposed by law upon boards of assessment review by title one-A of this article and by any other law. Any changes ordered by a board of assessment review pursuant to this section shall be effected in the manner prescribed by sections five hundred twenty-five and five hundred twenty-six of this chapter.