§ 553. Correction of final assessment rolls. 1. An assessor shall execute and transmit a petition to the board of assessment review, as prescribed by subdivision two of this section, for correction of any of the following errors:

(a) a clerical error on the assessment roll for the current or preceding year which has resulted in an assessed valuation, or a special assessment or other charge based on units of service provided by a special district which is less than that actually appearing upon the property record card, field book or other final work product of the assessor;

(b) a clerical error on the assessment roll of the current year which has resulted in an assessed valuation, or a special assessment or other charge based on units of service provided by a special district which is more than that actually appearing upon the property record card, field book or other final work product of the assessor, or upon the final verified statement of the board of assessment review;

(c) an omission from the assessment roll for the preceding year of the assessed valuation of taxable real property;

(d) an omission from the assessment roll for the current year of the assessed valuation of taxable real property;

(e) an unlawful entry appearing on the current assessment roll;

(f) an error in essential fact appearing on the current assessment roll;

(f-1) an incorrect entry of a partial exemption on the immediately preceding year's assessment roll for a parcel which was not eligible for such exemption, provided that there has not been a transfer of title subsequent to the filing of such roll and provided further that the exemption has not been renounced pursuant to section four hundred ninety-six of this chapter;

(g) an entry of assessed valuation of state land subject to taxation on an assessment roll for the current or preceding year which is less than the assessment thereof approved by the commissioner;

(h) an entry of assessed valuation of a special franchise on an assessment roll for the current or preceding year which is less than the final assessment thereof as determined by the commissioner pursuant to subdivision one of section six hundred six of this chapter, or the full value of that special franchise as determined by the commissioner

pursuant to subdivision two of section six hundred six of this chapter adjusted by the final state equalization rate established by the commissioner for the assessment roll upon which that value appears.

2. (a) A petition for correction of an error listed in paragraphs (a), (c), (d), (f), (f-1), (g) and (h) of subdivision one of this section shall be transmitted at least ten days prior to the date designated pursuant to subdivision three of this section for the review of assessments made pursuant to this section. A petition for the correction of an error listed in paragraphs (b) and (e) of subdivision one of this section shall be transmitted at least five days prior to the date designated pursuant to subdivision three of this section for the review of assessments. The petition for correction of an error listed in subdivision one of this section shall be on a form and contain such information as prescribed by the commissioner and shall include any available proof that such error occurred. For an error described in paragraph (f) of subdivision one of this section, 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) The assessor shall, at least ten days prior to the date designated for the review of assessments made pursuant to paragraphs (a), (c), (d), (f), (f-1), (g) and (h) of subdivision one of this section, notify by certified mail, return receipt requested, any owner of real property assessed pursuant to this section. Such notice shall include a copy of the petition of the assessor and a statement of the time and place of the meeting of the appropriate board of assessment review.

3. (a) The chairman of the board of assessment review shall, on the date specified for meetings of boards of review by section five hundred six of this chapter or by other applicable law, designate the dates on which the board of assessment review shall convene to review assessments made pursuant to this section. The dates to be designated shall be at least fifteen days subsequent to the filing of the final assessment roll and not more than ninety days but not later than twenty days prior to the date on which the tax levying body issues the warrant for the

collection of taxes. The chairman of the board of assessment review shall immediately notify the appropriate assessor, tax levying body and county director of real property tax services of the designated dates.

(b) The appropriate board of assessment review, if it has received one or more petitions transmitted in accordance with the provisions of subdivision two of this section or section five hundred fifty-four or five hundred fifty-six of this title, shall, on the date designated by the chairman pursuant to paragraph (a) of this subdivision, convene to review such petitions, and on such review the board shall have all of the powers and duties imposed by law on boards of review by section five hundred twelve of this chapter and by any other law. If no petitions have been transmitted within five days of the designated date, the chairman of the board of assessment review may cancel the meeting upon notice to the members of such board, the appropriate assessor or board of assessors, the tax levying body and the county director of real property tax services.

(c) The members of the board of assessment review or a majority of them shall prepare and verify a statement showing the changes in assessments made pursuant to this section. Such verified statement shall be delivered to the appropriate tax levying body within five days of the meeting of the board of assessment review and a copy of that statement shall be delivered to the assessor and shall be filed with the final assessment roll and retained in the office of the city or town clerk.

4. (a) Upon receipt of the verified statement of changes made by the board of assessment review, the appropriate tax levying body, prior to the extension of taxes and annexation of the warrant, shall:

(1) as to a clerical error described in paragraph (a) of subdivision one of this section, enter on the assessment roll of the current year an assessment of the real property, as determined by the board of assessment review, equal to the difference between the valuation appearing on the property record card, field book or other final work product of the assessor and the amount at which, by such clerical error, the property was placed upon the final assessment roll of the preceding or current year, and levy a tax thereon by applying the tax rate of the appropriate municipal corporation for the year in which the mistake occurred;

(2) as to a clerical error described in paragraph (b) of subdivision one of this section or an error in essential fact as defined in paragraph (a), (b) or (c) of subdivision three of section five hundred fifty of this title, reduce the assessment of such real property on the assessment roll of the current year to the valuation, as determined by the board of assessment review, for the current year and levy the tax on such reduced amount;

(3) as to an omitted assessment as described in paragraph (c) of subdivision one of this section, place the same on the roll of the current year at the valuation, as determined by the board of assessment review, for the preceding year, and tax the same at the rate of tax for the preceding year;

(4) as to an omitted assessment as described in paragraph (d) of subdivision one of this section or an error in essential fact as defined in paragraph (d) of subdivision three of section five hundred fifty of this title, place the same thereon at the valuation, as determined by the board of assessment review, for the current year and tax the same at the rate of tax for the current year;

(5) as to an unlawful entry as described in paragraph (e) of subdivision one of this section, cancel such unlawful entry, and, if appropriate, enter such assessed value in the wholly exempt portion of the assessment roll;

(6) as to an entry of a canceled partial exemption as described in paragraph (f-1) of subdivision one of this section and as determined by the board of assessment review, enter on the assessment roll of the current year the increase in the taxable assessment for the preceding year that results from such cancellation, and levy a tax thereon by applying the tax rate of the appropriate municipal corporation for the year in which the exemption was wrongly received;

(7) as to an entry of assessed valuation as described in paragraphs (g) and (h) of subdivision one of this section, enter on the assessment roll of the current year an assessment of the real property, equal to the difference between the assessment approved or determined by the commissioner, as the case may be, and the amount at which the property was placed upon the final assessment roll of the preceding or current year, and levy a tax thereon by applying the tax rate of the appropriate municipal corporation or special district for the appropriate year.

(b) Upon a correction to a final assessment roll made pursuant to paragraph (a) of this subdivision, the appropriate tax levying body shall immediately mail notice of the correction to the owner of the real property affected by such correction.

(c) An assessment of real property made pursuant to this section shall be subject to review as provided in article seven of this chapter. Such a proceeding shall be commenced within thirty days of the date of the mailing of the notice as provided by paragraph (b) of this subdivision.

5. The amount of any tax levied at the tax rate for the preceding year pursuant to subparagraphs one, three, six and seven of paragraph (a) of subdivision four of this section shall be deducted from the aggregate amount of taxes to be levied for the current year.