§ 556-b. Correction of certain errors, substantial in number and identical in nature. 1. If the same clerical error as defined in paragraph (b), paragraph (d) or paragraph (e) of subdivision two of section five hundred fifty of this title, or the same unlawful entry as defined in paragraph (b) of subdivision seven of section five hundred fifty of this title, occurs with respect to a substantial number of parcels in the preparation of a tax roll, such clerical error or unlawful entry shall be corrected as provided in this section.

2. One application, in triplicate, shall be filed with the county director of real property tax services, on behalf of all owners of property affected by the clerical error or the unlawful entry described in subdivision one of this section. Such application shall be on a form and contain such information as may be prescribed by the commissioner.

3. (a) The county director, within ten days of the receipt of an application filed pursuant to this section, shall investigate the circumstances of the claimed clerical error or unlawful entry and shall forthwith issue a written report, notifying the tax levying body of his findings with respect thereto. If the tax levying body determines that the claimed clerical error or unlawful entry has occurred, it shall immediately issue an order setting forth the corrected taxes, directing the officer having jurisdiction of the tax roll to correct such roll.

(b) An applicant and all owners of property affected by the clerical error or unlawful entry, provided the application was filed with the county director within the period when taxes may be paid without interest, may pay the corrected tax as determined by the tax levying body without interest, if payment is made within eight days of the date on which the corrected tax bill is mailed.

4. Upon issuance of the order prescribed by subdivision three of this section, the tax levying body shall order the refund of any excess taxes paid or credit against an outstanding tax with respect to said error or unlawful entry. The amount of any taxes, including relieved school taxes, so refunded or credited shall be a charge upon each municipal corporation, special district or school district to the extent provided in section five hundred fifty-six of this title, and the procedure for

making the refund or crediting the tax shall be as prescribed in such section.

5. One copy of an approved application and the order with respect thereto shall be annexed to the tax roll and warrant, or filed therewith in accordance with section fifteen hundred eighty-four of this chapter, by the officer having jurisdiction of the roll and shall become a part thereof.

6. In the case of an application which has been rejected, the tax levying body shall mail a copy thereof to the applicant.