§ 560. Abandoned subdivisions. 1. Whenever more than five years has elapsed after the subdivision of any tract of land into lots, plots or sites, with or without proposed streets, the owner of such tract or any part thereof composed of two or more contiguous lots may, by an instrument in writing, duly executed and acknowledged, describing such land, disclaim and abandon such subdivision including any streets not opened, accepted or used by the public and which are not necessary for the use of an owner or occupant of any part of such tract. Thereafter, for the purpose of assessment, the lands described therein shall be regarded as a single tract, provided a copy of such instrument is filed (a) with the assessors, (b) if such tract is wholly or partly within a village, with the clerk of each such village, and (c) if such tract is wholly or partly within the unincorporated area of a town, with the town clerk of each such town, and, if a map of such subdivision has been filed in the office of a recording officer, provided such instrument is recorded in the office of such recording officer. A notice of the recording shall be endorsed by the recording officer upon the map at the time of recording the instrument.

2. Neither the assessors nor the recording officer shall accept such an instrument unless it has endorsed thereon or attached thereto a certificate of the county treasurer and a certificate of the collecting officer of any city, town or village wherein such property or any part thereof is situate, stating that all taxes which have been levied against such property have been paid according to the records in the office of the person making the certificate and a receipt of the clerk of each village or town in which any part of such tract is situate for the filing of such instrument and a certificate of the county director of real property tax services that the fee authorized by section five hundred three of this article, if any, has been paid. In such counties, no subdivision of any tract of land into lots, plots or sites or any part thereof shall be abandoned, nor shall the county land map or the county tax map be changed or altered to indicate such an abandonment except as provided in this section.