§ 561-a. Payments in lieu of taxes; change of assessment; notice. Notwithstanding any other provision of law, any person, firm, partnership, corporation, limited liability company or any other business entity which makes payments in lieu of taxes to any agency, county, town, village, city or school district, shall, prior to filing with such agency, county, town, village, city or school district for a change of assessment, notify such agency, county, town, village, city or school district of such business entity's intention to file for such change; provided however that such notice shall not be required in cities with a population of one million or more. Such notification of intention shall be made in writing and shall be made at least forty-five days prior to such filing for change of assessment.