§ 579. Coordinated assessment programs. 1. Establishment of program. Two or more assessing units, except villages, within the same county or adjoining counties may establish a coordinated assessment program, without referendum, by entering into an agreement meeting the criteria set forth in this section at least forty-five days before the taxable status date of the first assessment roll to which such program is to apply. Any agreement entered into hereunder shall be approved by each participating assessing unit by a majority vote of the voting strength of its governing body. A copy of each such agreement shall be filed with the commissioner on or before such taxable status date. As used in this section, the term "voting strength" has the meaning set forth in section one hundred nineteen-n of the general municipal law.

2. Types of agreements. (a) Coordinated assessment programs with direct county involvement. Two or more assessing units, except villages, within the same county may establish a coordinated assessment program by entering into an agreement with the county pursuant to subdivision four of section one thousand five hundred thirty-seven of this chapter, which provides for the county to provide assessment services to all of the participating assessing units, and which contains the additional provisions set forth in this section.

(b) Coordinated assessment programs without direct county involvement. Two or more assessing units, except villages, within the same county or adjoining counties may establish a coordinated assessment program by jointly entering into a municipal cooperative agreement between or among themselves pursuant to section five hundred seventy-six of this title and article five-G of the general municipal law, which provides for a single assessor to be appointed to hold the office of assessor in all the participating assessing units, and which contains the additional provisions set forth in this section.

(c) No agreement pursuant to this section may be entered into by an assessing unit which has retained elective assessors.

2-a. When an assessing unit is required to change its assessment calendar in order to comply with the requirements of paragraph (c) of subdivision three of this section, the establishment of the coordinated assessment program shall be deemed contingent upon the implementation of

the required assessment calendar changes pursuant to law.

3. Additional provisions. In addition to any other requirements of law, an agreement for a coordinated assessment program shall provide for the following:

(a) Single assessor. Effective no later than sixty days after the date on which the agreement is effective, the same individual shall be appointed to hold the office of the assessor in all of the assessing units participating in the coordinated assessment program. The term of office of such assessor shall be such term as set forth in section three hundred ten of this chapter. Upon the expiration of the term of the assessor so appointed, or in the event that the assessor so appointed shall resign or otherwise be unable to remain in office, a single individual shall be appointed to succeed him or her in all the participating assessing units.

(b) Standard of assessment. Effective with the first assessment roll produced pursuant to this section, all real property shall be assessed at the same uniform percentage of value in all of the assessing units participating in the coordinated assessment program throughout the term of the agreement. Such percentage may be expressly prescribed by the agreement.

(c) Assessment calendar. The dates applicable to the assessment process in each participating assessing unit, including taxable status date, and the dates for the filing of the tentative and final assessment rolls, shall be as provided in this article and article three of this chapter.

4. Modifications of existing programs. (a) Addition of new participants. An agreement for a coordinated assessment program may be amended to add one or more eligible assessing units to the program. The amended agreement shall be approved in the same manner as an original agreement; provided that the amended agreement must be approved at least forty-five days before the taxable status date of the first assessment roll to which the amended agreement is to apply. A copy of the amended agreement shall be filed with the commissioner on or before such taxable status date.

(b) Withdrawal of participants. An assessing unit may withdraw from a

coordinated assessment program by local law or resolution; provided, however, that the local law or resolution providing for the withdrawal must be approved by a majority of the voting strength of its governing body at least forty-five days before the taxable status date of the first assessment roll to which it is to apply and filed with the commissioner on or before such taxable status date. Upon the withdrawal of an assessing unit from a coordinated assessment program, the agreement between or among the remaining participants shall be deemed amended to remove any references to the assessing unit that has withdrawn.

(c) Termination of program. A coordinated assessment program may be terminated (i) by the adoption of local laws or resolutions providing for the termination of the program by at least fifty percent of the participating assessing units; or (ii) in the case of a program with direct county involvement, by the adoption by the county of a local law or resolution providing for the termination of the program; provided, however, that in either case the local laws or resolutions providing for the termination must be approved by a majority of the voting strength of its governing body at least forty-five days before the taxable status date of the first assessment roll to which it is to apply and filed with the commissioner on or before such taxable status date.

(d) Automatic termination of program. A coordinated assessment program shall be automatically terminated in the event the commissioner becomes aware, on or before the taxable status date of the assessment roll to which such program applies, that the same individual is no longer serving as assessor in all of the assessing units that comprise a coordinated assessment program.

(e) Continuation of program. A coordinated assessment program shall be deemed to continue unless it is so terminated pursuant to paragraphs (c) or (d) of this subdivision.

5. Equalization. In addition to the provisions set forth in article twelve of this chapter, state equalization for assessing units participating in a coordinated assessment program shall be subject to the following:

(a) Market value surveys. For any market value survey commenced after the first assessment roll produced pursuant to this section, the

commissioner shall conduct a common market value survey including all the assessing units participating in the program, using data collected pursuant to subdivision three of section twelve hundred of this chapter.

(b) Equalization rates. The commissioner shall establish the same equalization rate which is to be applicable to all of the assessing units participating in a coordinated assessment program. Equalization rates shall be established in accordance with the provisions of this section beginning with the first assessment roll prepared by the coordinated assessment program. If the commissioner is unable to establish an equalization rate prior to the levy of taxes on the first assessment rolls prepared for a coordinated assessment program, the commissioner shall establish special equalization rates as follows:

(i) For the apportionment of school taxes pursuant to article thirteen of this chapter, such rate shall be the quotient of the aggregate total assessed value of taxable real property on the assessment rolls completed by the assessing units in the year prior to the first assessment rolls of the coordinated assessment program divided by the aggregate full value estimate for the assessment rolls of the participating municipalities in the coordinated assessment program as established in the market value survey with the same full value standard as the other special equalization rates certified by the commissioner for that apportionment; this quotient shall be adjusted for a material change in level of assessment occurring on the first assessment rolls of the coordinated assessment program.

(ii) For the apportionment of county taxes pursuant to title two of article eight of this chapter, such rate shall be the quotient of the aggregate total assessed value of taxable real property on the assessment rolls completed by the assessing units in the year prior to the first assessment rolls of the coordinated assessment program divided by the aggregate full value estimate for the assessment rolls of the participating municipalities in the coordinated assessment program as established in the market value survey with the same full value standard as the other county equalization rates certified by the commissioner for that apportionment; this quotient shall be adjusted for any change in level of assessment occurring on the first assessment rolls of the coordinated assessment program.

(c) Administrative review. (i) If an assessing unit participating in a

coordinated assessment program files a complaint with the commissioner against a tentative equalization rate, it shall simultaneously, in addition to any other requirement, serve a copy of its complaint upon all the other assessing units participating in the coordinated assessment program. Where such a complaint has been filed, the assessor shall be authorized to provide the specific parcel objections in support of the complaint.

(ii) If an assessing unit participating in a coordinated assessment program should wish to support, object to, or express an opinion on a complaint filed by another assessing unit participating in the program, it shall have the right to file written statements with the commissioner on or before the date on which the complaint is scheduled to be heard. Simultaneously, a copy of any such statements shall be served by that assessing unit upon all the other participating assessing units.

(iii) Any change made to the tentative equalization rate as a result of administrative review shall apply to all of the participating assessing units.

(d) Judicial review. If an assessing unit participating in a coordinated assessment program petitions for judicial review of a final equalization rate, a copy of its petition shall simultaneously be served by that assessing unit upon the other participating assessing units. Any change made to the final equalization rate as a result of such judicial review shall apply to all of the participating assessing units.

(e) Where the commissioner prepares the same equalization rate for participating municipalities pursuant to this subdivision, in conducting the market value survey pursuant to article twelve of this chapter, the commissioner may treat the coordinated assessment program as a single survey unit.

6. Rules. The commissioner may promulgate such rules as may be necessary to implement the provisions of this section.