§ 596. Taxable status; judicial review. 1. (a) Notwithstanding the provisions of subdivision one of section three hundred two of this chapter, the value of oil and gas economic units to be assessed pursuant to this title shall be determined according to condition, measured by the amount of production, as of the production year specified in section five hundred ninety of this title.

(b) A final determination of the commissioner relating to unit of production values may only be reviewed in a proceeding commenced against the commissioner in the manner provided by article seventy-eight of the civil practice law and rules upon application of an affected assessor or producer. Notwithstanding any provision of law to the contrary, such a proceeding shall be defended by counsel to the commissioner.

2. Prior to production, a lease or other conveyance of oil and gas rights in land which is otherwise entitled to an exemption from taxation, in whole or in part, shall not be considered dispositive by the assessor in determining whether that land is used exclusively for an exempt purpose.

3. The production of oil or gas by the owner of the land for personal non-commercial purposes shall not be considered dispositive by the assessor in determining whether such land is used exclusively for an exempt purpose.