§ 600. Assessment of special franchises by commissioner. 1. The commissioner shall annually determine the assessment of each special franchise subject to assessment in each assessing unit in accordance with the provisions of subdivision four of section three hundred two of this chapter. In making such determination the commissioner may take testimony and hear proof under oath or otherwise, avail itself of all information on the subject appearing in its office or acquired in the discharge of its duties and may employ experts, agents or other persons to procure any information required for such purpose.

2. Notwithstanding any other provision of this chapter, the assessor in each city, town and village and in each county having a county department of assessment shall annually assess all real property of railroads situated in such city, town, village or county, as the case may be, including the tangible property of a railroad situated in, upon, under or above any street, highway, public place or public waters.

3. Each special franchise owner shall pay an annual charge to the state office. All costs and expenses of the state office, direct and indirect, incurred in the assessment of special franchise property shall be paid from the collection of an annual charge upon special franchise owners. The commissioner shall provide by rule for computation of this charge through the apportionment of these costs and expenses to special franchise owners in relation to the total full value of such special franchise property. Charges shall be subject to the approval of the director of the budget. Any unpaid fee shall be a lien upon the assets of the special franchise owner and may be enforced by appropriate administrative or judicial proceedings commenced by counsel to the state office.