§ 610. Complaints. 1. If a special franchise owner or any assessing unit in which a special franchise is situated proposes to complain concerning a special franchise assessment at the hearing of the commissioner, such special franchise owner or assessing unit must serve a written complaint specifying its objections to be served on the commissioner at least ten days before the day specified for the hearing. Where a complaint is made by a special franchise owner, such owner must cause a copy thereof to be served on the assessing unit in which such special franchise is situated. Where a complaint is made by an assessing unit, it must cause a copy thereof to be served on each special franchise owner whose special franchise assessment is the subject of such complaint. Service may be made personally or by mail. At least five days before the date specified for the hearing an affidavit of service shall be filed with the commissioner stating in substance that service has been made in accordance with the provisions of this section.

2. The commissioner may waive the provisions of this section relating to the making and serving of a complaint by (a) a special franchise owner if the assessing unit in which the special franchise is situated consents thereto and (b) an assessing unit if the special franchise owner whose special franchise assessment is the subject of the complaint consents thereto.

3. When a complaint if filed pursuant to this section by a special franchise owner but not the assessing unit or when a complaint is filed by the assessing unit but not the owner, the party not filing the complaint may appear at the hearing of the commissioner, offer testimony or provide written statements and supporting documents. The commissioner shall consider any such testimony, statements or documents along with any submission in support of the initial complaint.