§ 616. Filing of certificates of final assessment of special franchises with assessing units; apportionments. 1. After determining the final assessment of a special franchise, the commissioner shall file a certificate of the amount thereof with the assessors of the assessing unit in which such special franchise is subject to assessment. Such certificates shall be filed with the assessors not later than (a) thirty days prior to the last date provided by law for the final completion, verification and filing of annual assessment rolls in the case of cities in which there is only one school district and in villages and (b) ten days prior to the date provided by law for hearing of complaints in relation to assessments in the case of cities in which more than one school district is wholly or partly located and in towns. Any such certificate filed with the assessors of a town shall also specify the amount of each special franchise assessment in any village therein.

2. Except in a special assessing unit, the final assessment of every special franchise in an assessing unit as shown on such certificate shall be entered by the assessors in the proper part of the assessment roll prior to the final completion, verification and filing of the assessment roll in the case of cities and villages and prior to the hearing of complaints pursuant to section five hundred twelve of this chapter in the case of towns; provided, however, that in the case of cities in which more than one school district is wholly or partly located, the final assessment of every special franchise located in more than one school district and the apportionment thereof shall be entered on the assessment roll prior to the hearing of complaints in relation to assessments. In towns the assessment of each special franchise located in more than one school district or in one or more special districts shall be apportioned by the assessors among each such school district and special district prior to the hearing of complaints pursuant to section five hundred twelve of this chapter. Upon the request of any special franchise owner, the assessor shall furnish certified statements of the amounts apportioned to the respective districts. The final assessment of a special franchise entered on the assessment roll by the assessors shall become a part thereof with the same force and effect as if such assessment had been originally made by such assessors.

3. Where a village has enacted a local law as provided in subdivision three of section fourteen hundred two of this chapter, the town or county assessor shall enter the final assessment of every special franchise as determined by the commissioner for purposes of such village on the copy of the part of the town or county assessment roll used for village tax purposes.

4. In special assessing units, the final assessment of special franchise shall be determined by the assessor by multiplying the full value certified by the commissioner by the uniform percentage at which all property in class three is assessed. Such final assessments shall be entered by the assessor on the proper part of the assessment roll.