§ 618. Notice of final assessment of special franchises to owners thereof. Upon filing the certificate of the final assessment of a special franchise with an assessing unit, the commissioner shall give written notice to the special franchise owner, which notice shall contain the final assessment of such special franchise. Any such notice with respect to a special franchise assessment in a town shall also specify the amount thereof in any village in such town. It may be served on the special franchise owner if a partnership, association or corporation by mailing a copy thereof to its principal place of business, and if a person, by mailing a copy thereof to him at his place of business or last known place of residence.