§ 708. Service. 1. Except in a city of over one million population having a tax commission, if the assessment to be reviewed was made by the assessors of an assessing unit, service may be made by delivering three copies of the petition and notice to: (a) the clerk of such assessing unit, or, if there be no such clerk, then to the officer who performs the customary duties of that official; or (b) the assessor or the chairman of the board of assessors or the chief clerk of such assessor or board of assessors, or a deputy of any of such clerks or officers authorized to receive such petition and notice. Such clerk or other officer, if other than the assessor or the chairman of the board of assessors, shall notify the assessors of the commencement of the proceeding.

2. In a city of over one million population having a tax commission, service of the petition shall be made by delivering a copy thereof to the president of the tax commission of such city or his duly authorized agent.

3. Except in a city in which there is a city school district governed by the provisions of article fifty-two of the education law, or in a special assessing unit as defined in article eighteen of this chapter which is not a city or in a county governed by chapter three hundred eleven of the laws of nineteen hundred twenty, as amended by chapter one hundred thirty of the laws of nineteen hundred thirty-five, one copy of the petition and notice shall be mailed within ten days from the date of service thereof as above provided to the superintendent of schools of any school district within which any part of the real property on which the assessment to be reviewed is located and, in all instances, to the treasurer of any county in which any part of the real property is located, and to the clerk of a village which has enacted a local law as provided in subdivision three of section fourteen hundred two of this chapter if the assessment to be reviewed is on a parcel located within such village. Neither the school district nor any such county or village shall thereby be deemed to have been made a party to the proceeding. Proof of mailing one copy of the petition and notice to the superintendent of schools, the treasurer of the county and the clerk of the village which has enacted a local law as provided above shall be

filed with the court within ten days of the mailing. Failure to comply with the provisions of this section shall result in the dismissal of the petition, unless excused for good cause shown.

4. Nothing in this subdivision shall affect the right to serve process in any other manner permitted by law.