§ 712. Answer. 1. The respondent shall serve a verified answer upon the petitioner at least five days prior to the return day unless the time to serve such answer has been extended by the parties or the court for good cause shown; provided, however, that if the respondent fails to serve such answer within the required time, all allegations of the petition shall be deemed denied. A motion to dismiss the petition shall not be denied merely on the ground that an answer has been deemed made.

2. The respondent shall not be required to attach the original assessment roll or other original papers acted upon by him, but it shall be sufficient to incorporate the same by reference in the answer.

2-a. After receiving a copy of the petition and notice, any school district, except a school district governed by article fifty-two of the education law, or a school district in a special assessing unit as defined in article eighteen of this chapter which is not a city, or a school district 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, may become a party in the proceeding initiated by petitioner to review its tax assessment, by serving a verified answer upon the petitioner and respondent or by serving a copy of the "notice of appearance", as described herein, upon the petitioner and respondent at least five days prior to the return date unless the time to serve such answer has been extended by the parties or by the court for good cause shown or unless the school district did not receive the notice at least twenty days prior to the return date, in which case the school district shall have twenty days from the receipt of notice to intervene as a respondent in the proceeding. In the event the school district serves a copy of the "notice of appearance" upon the petitioner and respondent, for purposes of the action, all allegations of the petition shall be deemed denied by the school district.

2-b. The "notice of appearance" described in subdivision two-a of this section shall include the following items: the caption of the case and index number, a statement of the intent of the school district to intervene in the action, and a statement that this notice is deemed

sufficient to fulfill the requirements of this section.

3. The provisions of this section shall not apply in a city having a population of one million or more.