§ 714. Answer in city having a population of one million or more. 1. In a proceeding brought to review an assessment of real property in a city having a population of one million or more, the respondent may serve a verified answer upon the petitioner within twenty days after service of the petition. If the respondent fails to serve such answer within the required time, all allegations of the petition shall be deemed denied. A proceeding shall be placed upon the court calendar for hearing by serving a copy of, and filing, a note of issue as provided in an action. When an answer is deemed to have been made, a motion to dismiss the petition must be made prior to the service of a note of issue, except that a motion to dismiss the petition, where it appears on the face thereof that the court does not have jurisdiction of the subject of the proceeding or that the petition does not state facts sufficient to warrant relief under the provisions of this article, may be made at any time prior to the hearing, and the failure to serve an answer shall not be ground for denying such a motion.

2. If the respondent has not served an answer or moved to dismiss the petition prior to the service of a note of issue, except as hereinbefore provided, in order to raise an objection to the sufficiency of the petition or assert an affirmative defense upon the hearing, he must serve upon the petitioner within forty days after the service of a note of issue, a notice containing a statement of the nature of such objection or such defense, unless for good cause the time to serve such notice is extended by the court or a justice thereof, on an order to show cause. Unless the petitioner and respondent stipulate in writing for a hearing at an earlier date, no hearing shall be held less than thirty days after service of such notice upon the petitioner.

3. 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 or notice provided for in subdivision two hereof.