§ 739. Prohibition against change in assessment following decision in small claims proceeding. 1. Except as hereinafter provided and except as to any parcel of real property located within a special assessing unit as defined in article eighteen of this chapter, where the decision of a small claims hearing officer orders a reduction in an assessment, the assessed valuation contained in such decision shall not be thereafter changed on such property for the next assessment roll prepared on the basis of the taxable status date next occurring on or after the taxable status date of the most recent assessment under review in the proceeding subject to such final order or judgment. Where the assessor or other local official having custody and control of the assessment roll receives notice of the order or judgment subsequent to the filing of the next assessment roll, he or she is authorized and directed to correct the entry of assessed valuation on the assessment roll to conform to the provisions of this section.

2. An assessment on property subject to the provisions of subdivision one of this section may be changed on an assessment roll where:

(a) There is a revaluation or update of all real property on the assessment roll;

(b) There is a revaluation or update in a special assessing unit of all real property of the same class;

(c) There has been a physical change (improvement) to the property;

(d) The zoning of such property has changed;

(e) Such property has been altered by fire, demolition, destruction or similar catastrophe;

(f) An action has been taken by any office of the federal, state or local government which caused a discernible change in the general area where the property is located which directly impacts on property values;

(g) The owner of the property becomes eligible or ineligible to receive an exemption; or

(h) The use or classification of the property has changed.

3. No petition for review of the assessment of such property shall be filed while the provisions of subdivisions one and two of this section are applicable to such property.