§ 742. Appearance by commissioner in proceeding to review a special franchise assessment. 1. In any proceeding to review a special franchise assessment, the commissioner may appear by counsel designated by the attorney general. The attorney general or such counsel may employ experts. The compensation of such counsel and experts and their necessary expenses incurred in such proceeding and upon any appeal therein shall be a charge upon the assessing unit upon whose rolls appears the assessment sought to be reviewed and the amount thereof shall be audited, allowed and paid in the same manner as other claims against the assessing unit. Where the assessment of a special franchise in more than one assessing unit is reviewed in one proceeding, separate accounts for such compensation and expenses shall be rendered to the proper officer of each of the assessing units. Any charge imposed pursuant to this subdivision shall be limited to proceedings commenced by a special franchise owner.

2. If provision has not been made for the payment of such expense in any year, the officers who are empowered by law to make such provisions in any assessing unit shall raise such amount as may be necessary in any manner provided by law and shall pay such expense therefrom.