§ 840. Application of title. 1. Notwithstanding the provisions of title one of this article or the inconsistent provisions of any general, special, local or other law, a county legislative body may adopt the provisions of this title by a resolution providing for the determination by the commissioner of county equalization rates for each city and town for the purpose of apportioning the next ensuing county tax levy; provided, however, that this title shall not apply if one or more of the cities or towns in the county fails to file an assessor's annual report pursuant to section five hundred seventy-five of this chapter which complies with the rules of the commissioner prior to the last date for the determination of county equalization rates.

2. If an assessor's annual report is not filed within the time prescribed by the commissioner or does not comply with the rules of the commissioner, the commissioner shall so notify the county director of real property tax services. The county director shall take such action as he or she shall deem necessary and appropriate to assist the assessor in preparing and filing or revising and filing such report.

3. If any city or town in a county to which this title is applicable fails to file an assessor's annual report which complies with the rules of the commissioner prior to the last date for the determination of county equalization rates, the commissioner shall notify the county director of real property tax services and the clerk of the county legislative body that the provisions of this title shall not be applicable to that county for that year and that its county equalization for that year shall be governed by the provisions of title one of this article or such other law as may be applicable.

4. A resolution pursuant to subdivision one of this section shall be adopted on or before the first day of November in any year and shall remain in effect until rescinded by a resolution adopted on or before the first day of November in any subsequent year. The clerk of the county legislative body shall file with the commissioner a copy of any resolution adopted pursuant to this section within five days after its adoption.