

## **Real Property Tax Law Section 1590(1)**

1. A municipal corporation, other than a school district or a village, which prepares assessment rolls by means of electronic data processing, shall annually submit to the commissioner the data files used in the preparation of each tentative and final assessment roll and summaries of the information from the final assessment roll including as a minimum the number of parcels, the total assessed value thereof, and 52 the total taxable assessed value thereof. Such information shall be submitted within ten days of the time of filing the tentative or final assessment roll, as provided for pursuant to section five hundred six or five hundred sixteen of this chapter or such other law as may be applicable.

(b)(i) In addition, if the assessing unit maintains a website, then within ten days of the filing of the tentative assessment roll, it shall post a copy of such roll on its website, with a link thereto prominently displayed on its home page, and shall not remove the same before the final assessment roll has been filed. In lieu of posting a copy of such roll on its website, the assessing unit may cause such copy to be posted on the website of the county in which it is located for the same period of time as otherwise required by this subdivision, provided that a link thereto shall be prominently displayed on the website of the assessing unit.

(ii) If the assessing unit does not maintain a website, then, within ten days of the filing of the tentative assessment roll, it shall cause a copy of such roll to be posted on the website of the county in which it is located for the same period of time as otherwise required by this subdivision.

(c) Within ten days of the filing of the final assessment roll, the assessing unit shall cause a copy of such final roll to be posted either on its own website or on the county's website, in the same manner and subject to the same conditions as provided in paragraph (b) of this subdivision.