§ 1302. Use of city, town or county assessment roll. 1. For the purpose of the levy and collection of school taxes, the valuations of real property shall be ascertained from the latest final assessment roll of the city or town; provided, however, that the school authorities of a city school district of a city located in a county which prepares a county assessment roll may, in its discretion, ascertain such valuations of real property located inside and outside the city either from the city assessment roll or from the county assessment roll; and in such case all references in this article to the city or town assessment roll or the powers and duties of officials charged with the preparation of such roll, shall be construed to apply also to the county assessment roll and the powers and duties of officials charged with its preparation, in relation to real property located in such city school district.

2. The city or town assessors shall prepare for each school district wholly or partly within such city or town a duplicate of that part of the final assessment roll applying to such district. The city or town assessors shall deliver the appropriate portion of the final assessment roll to the school authorities of each school district within five days after the completion and certification or verification of such assessment roll. The expense of preparing and furnishing such duplicate portion of the assessment roll shall be a city, town or county charge, as the case may be, to be raised and collected as are other city, town or county charges; provided, however, that if such duplicate portion of the assessment roll is prepared for a city school district, the city or town concerned shall be entitled to be reimbursed by such city school district for the actual and necessary expense of preparing such duplicate portion of the assessment roll. In lieu of the duplicate copy of the appropriate portion of the assessment roll, upon agreement between the assessor and school authorities, the assessors may provide a data file, as that term is defined in section fifteen hundred eighty-one of this chapter, and a summary of the information contained therein, including the number of parcels, the total assessed value thereof, and the total taxable assessed value thereof. Nothing contained herein shall relieve the school authorities from full responsibility for ascertaining whether real property is within the school district boundaries.

3. Except as otherwise provided in subdivision four of this section, the taxable status date of the city, town or county, as the case may be, shall be controlling for school district purposes.

4. The school authorities of a school district co-terminous with or partly or wholly within a city may elect to confirm the school tax roll, except that portion thereof which sets forth the amount and rate of tax, for such school district in any year before the adoption of the budget or before a tax is voted for such year. In such event, the taxable status date of the city, town or county, as the case may be, shall be controlling for school district purposes. Upon such confirmation thereof, the tax roll as so completed shall constitute the assessment roll of such school district.