§ 1306. Levy of taxes. 1. Immediately after a tax shall have been voted by a district meeting for a purpose arising during the current school year, the school authorities shall levy it, make out the school tax roll therefor and annex thereto a warrant for its collection. Where a tax is voted at an annual school meeting for school purposes during the following school year, the school authorities shall prepare the school tax roll therefor and, on or before September first annex thereto a warrant for its collection. They may at the same time levy two or more taxes so voted, and any taxes they are authorized to raise without such vote, and make out one school tax roll and one warrant for the collection of all such taxes. They shall prefix to the school tax roll a heading showing for what purpose the different items of the tax are levied unless the tax is raised to meet the appropriations of the annual budget, in which event the tax roll shall show such information.

2. The provisions of subdivision one of this section shall apply to the levy of taxes by city school districts for the nineteen hundred ninety-seven--ninety-eight school year and thereafter, except where such provisions are inconsistent with this subdivision. In city school districts upon adoption of the budget for the following school year in accordance with section twenty-six hundred one-a of the education law, and the completion of the necessary assessment rolls of the city, town or county, as the case may be, the school authorities shall prepare or cause to be prepared a school tax roll for the tax required to be levied as stated in such budget. Such authorities shall, not later than ninety days after the beginning of the fiscal year, confirm such school tax roll and annex thereto a warrant for the collection of such tax. Except as otherwise provided in section thirteen hundred twenty-six or section thirteen hundred twenty-seven of this chapter, the collecting officer shall be required to return such warrant within ninety days after the date of such confirmation.

3. In a school district in which in any fiscal year a resolution requiring supplemental assessment rolls is in effect as provided in section thirteen hundred thirty-five of this chapter, the school authorities shall levy fifty per centum of the amount of taxes required to be levied on or before the first day of September, as provided in

this section, on the regular school tax roll for such fiscal year, and the remaining fifty per centum on or before the first day of March on the supplemental school tax roll for such fiscal year.

4. The warrant for the collection of taxes levied on the supplemental school tax roll shall be annexed thereto on or before the first day of March and shall contain appropriate directions for the collection of such taxes within collection periods corresponding to those for the collection of taxes levied on the regular school tax roll. Upon receipt of such warrant, the collecting officer shall give notice thereof as provided in section thirteen hundred twenty-two of this chapter, and the fees and interest provided in subdivisions one and two of section thirteen hundred twenty-eight of this chapter shall apply to the collection of taxes levied on the supplemental school tax roll.

5. Notwithstanding any provision of this section requiring annexation of a warrant, if a tax roll is prepared in machine readable form only, the annexation requirement shall be deemed satisfied if the warrant is filed as provided in section fifteen hundred eighty-four of this chapter.