§ 1420. Levy and extension of taxes. 1. On or before the fifteenth day of May or such other date as may be applicable pursuant to section 5-510 or section 17-1729 of the village law, the board of trustees shall levy the tax for the ensuing fiscal year.

2. After the board of trustees shall have determined the amount of the tax to be levied but before the actual levy thereof, such board may direct the clerk to extend and carry out upon the roll the amount to be levied against each parcel of real property shown thereon, and when so directed it shall be the duty of the clerk so to do prior to the time required by law for such levy.

3. If by reason of an actual or alleged error or defect in the assessment roll of the last preceding year, any taxes or special assessments authorized and intended to be levied thereby have not been paid the amount thereof shall be levied upon the same property upon the assessment roll of the current year.

4. The tax roll shall be made in duplicate, unless the clerk is charged with the collection of taxes. Upon completion of the tax roll the clerk shall endorse thereon the date of completion. The completed tax roll shall be presumptive evidence of the facts stated therein.