§ 1431. Town receiver of taxes in certain counties as village receiver. In each village in this state within a county having a population of more than three hundred thousand, and less than four hundred thousand, according to the state enumeration taken in nineteen hundred fifteen, when in and for any such county a special tax act has been heretofore or hereafter enacted, providing for, among other things a town receiver of taxes with duties to collect all state, county, town, school and town district taxes and assessments levied or assessed upon any taxable property within such town for the state, county, town, school or town tax district or part thereof therein, and in each village in the town of Ramapo, Rockland county, the board of trustees may by resolution designate and appoint the town receiver of taxes as a village receiver of taxes at a compensation per annum not to exceed one per centum of the total of the village tax roll of each year respectively, and such designation and appointment shall be made annually at the first meeting of the village board after the commencement of the term of members of the board elected at the immediately preceding village election, and the term of office as village receiver of taxes of such town receiver when so designated and appointed shall continue for one year or if his term of office as town receiver expires within the year, then shall continue until the expiration within such year of his term of office as town receiver and in the event that his term of office as town receiver expires within such year the vacancy in the office of village receiver of taxes thus created shall be filled by a like designation and appointment by the village board of the successor in office of such town receiver of taxes which said new designation and appointment of said successor in office of such town receiver of taxes shall continue for the remainder of said year and until the next annual like designation and appointment of the town receiver of taxes as village receiver of taxes by the village board. The said town receiver of taxes when so designated and appointed as village receiver of taxes shall in respect to the collection of village taxes and as to all his duties with respect to village taxes be deemed to act exclusively as the village tax receiver, and as such village receiver of taxes he shall before entering upon the duties of such office execute to the village and file with the village clerk an official undertaking in such sum and with such sureties as the village board of trustees shall direct and approve, and the

village board of trustees may at any time require such officer to file a new official undertaking for such sum and with such sureties as the village board shall approve, and in any village where the town receiver of taxes has been designated as village receiver of taxes, as herein provided, thereafter there shall be no village collector of taxes elected until such time as after a period of two years following the adoption of such resolution, a resolution shall be adopted by the board of trustees revoking the designation and appointment of the town receiver of taxes as village receiver of taxes as aforesaid. Provided, however, that in any village where prior to the effective date of this section, a proposition has been adopted at a special election, called for that purpose, authorizing the board of trustees to designate and appoint the town receiver of taxes as village receiver of taxes, thereafter there shall be no village collector elected until such time as after a period of two years following the adoption of such proposition, a proposition shall be adopted, at a special election called for that purpose, revoking the authority of the board of village trustees to designate and appoint the town receiver of taxes as village receiver of taxes. From and after the passage of this section it shall be the duty of any such town receiver of taxes in addition to the other duties imposed upon him by law, to file an undertaking as herein required and to collect village taxes and perform all the other duties herein required of a village receiver of taxes and all of the provisions of the general village law relating to a collector of taxes, and as to villages incorporated under special laws, of any special laws applicable to any such village not incorporated under the general village law, and all provisions at the time of the passage of this section in force relating to the collection of taxes, not inconsistent with this section, shall be deemed to continue in force and to apply to said receiver of taxes in the collection of village taxes, and shall be deemed to apply to the collection of village taxes, provided, however, that the penalties to be collected under said law or laws shall belong to the village, and provided further that all such village taxes, assessments, and penalties thereon shall be daily deposited in the village bank account and a duplicate deposit slip or receipt therefor together with an itemized statement of the taxes, assessments and penalties paid shall be transmitted to the treasurer of the village, and an itemized report

thereof when required by the village board shall be submitted to said board.