§ 1432. Collection of taxes; interest. 1. The treasurer shall receive taxes at the time and place specified in the notice of receipt of the tax roll and warrant. After the first day of July or after the thirtieth day following the date of the receipt of the tax roll and warrant pursuant to section fourteen hundred twenty-eight of this title, whichever is later, or such other date as may be applicable pursuant to section 5-510 or section 17-1729 of the village law, the treasurer shall proceed to collect the taxes remaining unpaid with interest as herein provided, but without any other fee or charge and for that purpose he shall have all the powers of a town collecting officer. All interest collected shall belong to the village.

2. On all taxes remaining unpaid after July first or after the thirtieth day following the date of the receipt of the tax roll and warrant pursuant to section fourteen hundred twenty-eight of this title, whichever is later, or such other dates as may be applicable pursuant to section 5-510 or section 17-1729 of the village law, interest of five per centum shall be added for the month of July or fraction thereof or such other month as may be applicable, and an additional amount of interest at the rate as determined pursuant to section nine hundred twenty-four-a of this chapter for each month and fraction thereof thereafter until paid. In villages in the county of Westchester, the board of trustees may by resolution provide that on all taxes remaining unpaid after July first or after the thirtieth day following the date of the receipt of the tax roll and warrant pursuant to section fourteen hundred twenty-eight of this title, whichever is later, or such other date as may be applicable pursuant to section 5-510 or section 17-1729 of the village law, two per centum will be added for the month of July or such other month as may be applicable, and an additional one per centum for each month and fraction thereof until paid.