§ 1436. Return of unpaid taxes. 1. The return of unpaid taxes by the treasurer, or a copy thereof certified by the clerk under the corporate seal, shall be presumptive evidence of the facts stated therein. A tax roll filed with the clerk, or a copy of the same or any part thereof, certified by him under the corporate seal, shall be presumptive evidence of the contents thereof, the regularity of the assessment and the right to levy such tax.

2. At the same time that the treasurer returns the tax roll and warrant, he shall deliver to the board of trustees an account of the unpaid taxes. Such account shall describe each parcel of real property upon which taxes are unpaid, shall show the person or persons in whose name assessed and the amount of unpaid tax. Upon filing with the board of trustees a verified statement that the taxes mentioned in such account remain unpaid and that he has been unable to collect the same, the treasurer shall be credited with the amount thereof.

3. The board of trustees shall compare the account with the original tax roll. If the account is a true transcript, a certificate, executed by each member of such board, shall be attached which shall recite that the account has been so compared and found to be correct and shall state the total amount of taxes unpaid. Such facts shall also be included in the official minutes. Within fifteen days after any tax roll and warrant has been returned by the treasurer to the board of trustees of any village, such board shall file the same in the office of the village clerk. A copy of the tax roll shall be permanently retained as a public record.

4. (a) If action to enforce collection is to be initiated pursuant to section fourteen hundred forty-two of this chapter, the account and certificate described in subdivision three of this section shall be transmitted to the county treasurer by the board of trustees within fifteen days after the tax roll and warrant has been returned by the village treasurer to the board of trustees. Upon delivery to the county treasurer of the account and certificate of unpaid village taxes, a penalty of five percentum shall be added to each amount currently due and owing. The amount of penalty and interest accumulated on any

delinquent account at the time such account is transmitted to the county treasurer shall be included in and be deemed part of the amount of the unpaid tax for purposes of payments to the village from the county treasurer and for purposes of computing the additional percentage to be levied by the county legislative body.

(b) If action to enforce collection is to be initiated pursuant to title three of this article, the account and certificate described in subdivision three of this section shall be delivered to the village treasurer who shall continue to collect these taxes and enter such collections in the account until commencement of action to enforce collection.