§ 1438. Collection of taxes by village clerk. 1. At the annual meeting of the board of trustees, such board may determine by resolution that the taxes in the village shall be collected by the village clerk instead of the treasurer and thereafter, the clerk shall collect taxes until such resolution is revoked at a subsequent annual meeting.

2. In a village in which such a resolution is in effect, the tax roll and warrant shall be signed only by the mayor and shall be directed to the clerk, who shall have all the powers and shall perform all the duties of the treasurer set forth in this title with respect to the collection of taxes, so far as practicable. If the tax roll is prepared in machine readable form only as provided in article fifteen-C of this chapter, the mayor shall sign and file a separate document attesting to his approval of the tax roll and warrant in lieu of signing the roll.

3. Within twenty-four hours after receiving the same, all taxes collected by the clerk shall be paid by him to the village treasurer who shall deliver to such clerk a written receipt therefor. Upon the expiration of the time for the collection of taxes, the clerk shall file the roll and warrant in his office with a return in accordance with the directions of the warrant showing the total amount of taxes paid and each tax unpaid with the receipt of the village treasurer for all taxes paid to him.

4. In case of the death or disability of the treasurer, or the village clerk when so designated as provided by subdivision one of this section, or in case of his refusal to act, the board of trustees at a general meeting, or at a special meeting called for such purpose, may appoint a temporary village tax collector. Such collector shall have all the powers and duties of a treasurer or village clerk as provided by this article. The provisions of this subdivision shall apply to villages having a combined office of village clerk-treasurer.