§ 1442. Alternative method for collection of delinquent village taxes. 1. Notwithstanding the provisions of this article, or any general, special or local law to the contrary, the legislative body of any county, except counties wholly within a city, upon the enactment of a local law, may provide for the collection of delinquent village taxes, if such collection is requested by resolution of the board of trustees of any village within such county.

2. Prior to the direction from the county legislative body to relevy delinquent village taxes, any person whose real property is included in the account of delinquent village taxes returned to the county treasurer pursuant to paragraph (a) of subdivision four of section fourteen hundred thirty-six of this chapter may pay to the county treasurer the amount of taxes entered thereon, with interest accumulated to the time of the return of the tax roll and warrant by the village treasurer to the village board of trustees. The county treasurer shall pay over to the village treasurer all moneys realized from the collection of such unpaid taxes, including interest, prior to the direction from the county legislative body that those taxes remaining unpaid are to be relevied, except that the county treasurer shall retain the five percentum penalty imposed pursuant to paragraph (a) of subdivision four of section fourteen hundred thirty-six of this chapter, and such amount shall be paid over to the county.

3. Within two weeks prior to the levy of the town and county taxes, the account and certification of delinquent village taxes remaining unpaid shall be transmitted by the county treasurer to the county legislative body, which shall cause the amount of such unpaid taxes, together with seven percentum of the amount of principal and interest, to be relevied upon the real property upon which the same were orginally imposed by the village. The amount relevied pursuant to this section shall include village taxes payable in installments which shall have remained unpaid after the date upon which the last installment was due. After relevy on the town and county tax roll, all such relevied amounts shall become a part of the total tax to be collected. Such relevied amounts shall be considered due and owing to the county treasurer to reimburse the county for the amounts advanced pursuant to subdivision

three of this section.

4. The county treasurer shall, on or before the first day of April following the receipt of the account and certification of delinquent village taxes as provided in section fourteen hundred thirty-six of this chapter, pay to the village treasurer, the amount of returned delinquent village taxes remaining unpaid, including interest accumulated to the time of the return of the tax roll and warrant by the village treasurer to the village board of trustees, provided that the county treasurer shall retain the five per centum penalty imposed pursuant to paragraph (a) of subdivision four of section fourteen hundred thirty-six of this chapter.

5. The same proceedings in all respects shall be had for the collection of the amount so directed to be raised by the county legislative body as are provided by law in relation to the county taxes.

6. When action to enforce collection is initiated pursuant to this section, the powers and duties conferred upon the county legislative body and the county treasurer shall, in Westchester county, be exercised by the town board and by the town supervisor respectively.