§ 557. Cancellations and rejections of certain delinquent taxes returned to county treasurer. 1. Where it appears, after the return to the county treasurer of unpaid taxes, that any taxable property in any city or town has been assessed in duplicate for any year or years, if no sale of property has been had to enforce collection of the tax due thereon, the county treasurer may cancel one of the duplicate taxes. He shall charge back and apportion the amount thereof upon the real property of the several cities and towns of the county as shall be just, taking into consideration the portion of the county, city and town included therein, and the extent to which such city or town has been benefited thereby.

2. (a) The county treasurer shall examine the accounts of arrears of taxes received from the collecting officer of each city and town and shall reject all taxes charged on real property so inaccurately described that the collection of taxes by the sale of such real property cannot be enforced. The county treasurer shall deliver a list of the taxes rejected to the mayor of the city or the supervisor of the town in which the taxes have been so rejected. Such mayor or supervisor shall cause an accurate description of such real property to be made and returned to the treasurer, with the correct amount of taxes thereon, stating each tax separately. If necessary, such mayor or supervisor may cause a survey and map of any of such real property to be made.

(b) A statement of the taxes on real property in each city and town so rejected, including the amount of fees and interest thereon, shall be forwarded by the county treasurer to the mayor of the city or the supervisor of the town in which such real property was assessed. Such mayor or supervisor shall add to the current assessment roll of the city or town in which the real property is situated, an accurate description of such real property, the assessment thereof, the correct amount of taxes due thereon, the tax of each year and each different tax set out separately, stating that it is a revised assessment. The county legislature shall direct the collection of such taxes so added to the assessment roll and they shall be considered the taxes of the year in which the description is perfected. If such tax be not levied upon such real property as herein required, the county legislature shall cause the same, with the amount of fees and interest thereon, to be levied upon

the city or town in which originally assessed, and collected with the other taxes of the same year.

3. The provisions of subdivisions one and two of this section shall also apply to returns and accounts of arrears transmitted by a village board of trustees to a county treasurer pursuant to the provisions of subdivision four of section fourteen hundred thirty-six of this chapter. Any amounts to be charged back to a village pursuant to this section shall be withheld by the county treasurer from any moneys which shall become payable by him to such village by reason of taxes which shall thereafter be returned to him as uncollected by such village.