§ 900. Levy and extension of taxes. 1. Not later than the thirty-first day of December in each year, the board of supervisors of each county shall levy the taxes for the county upon the basis of the full valuation of the taxable real property determined in accordance with title one or title two of article eight of this chapter and shall enter in a separate column on the assessment roll of each city and town opposite the assessment of each parcel of real property, the amount to be paid as a tax thereon.

2. The county legislative body may at the expense of the county employ such person or persons as may be deemed necessary to extend the taxes on the final assessment rolls forwarded to it pursuant to the provisions of section five hundred sixteen of this chapter.

3. When taxes are extended on final assessment rolls by the county pursuant to subdivision two of this section, a copy of such assessment rolls with taxes extended shall be prepared and returned to the appropriate city or town clerk where it shall be retained as a public record for a minimum of five years from the date the taxes were extended thereon. Notwithstanding any law to the contrary, and except in a city having a population of five million or more, where a city extends taxes on behalf of a county, the city, shall retain a copy of the assessment roll with taxes extended as a public record for a minimum of five years from the date the taxes were extended thereon.