§ 904. Warrant; tax roll. 1. Not later than the thirty-first day of December in each year, the county legislative body shall annex to or, in the case of assessment rolls prepared in accordance with the provisions of article fifteen-C of this chapter, file with the assessment roll of each city and town a warrant, bearing the seal of the board and signed by the chairman and clerk thereof, authorizing and directing the collecting officer of the city or town to collect, not later than the following April first, from the several persons and corporations named on such roll, the amounts listed opposite their respective names, together with any interest or penalties thereon prescribed by law. The assessment roll of each city and town shall, at the time the warrant is annexed thereto, or filed therewith, become the tax roll thereof and it or a certified copy thereof shall be delivered to the collecting officer not later than the thirty-first day of December in each year.

2. The warrant shall further direct the payment of all amounts collected not later than one week from the date of expiration of the warrant, in the case of a collecting officer of a city, to the treasurer of the county and in the case of a collecting officer of a town (a) to the supervisor thereof, an amount equal to the sum levied for town purposes and such other amounts as may be required by law to be paid to the supervisor and (b) to the county treasurer, the residue of the amount collected.

3. If the amounts levied for a special purpose in a city or town are required by law to be paid to any person other than those named in this section, the warrant shall be varied accordingly.

4. The warrant shall authorize the collecting officer to enforce the collection of taxes as provided in section nine hundred twenty-six of this chapter.