§ 924. Collection of taxes; interest. 1. The collecting officer shall receive taxes at the times and places set forth in the notice of receipt of the tax roll and warrant and at any other time or place during usual business hours during the period of collection.

2. Taxes shall be received without interest by the collecting officer on or before the thirty-first day of January or within thirty days of the date of the receipt of the tax roll and warrant pursuant to section nine hundred twenty of this title, whichever is later. On all taxes received after such day, there shall be added interest as determined pursuant to section nine hundred twenty-four-a of this chapter for the month of February or fraction thereof and for each additional month or fraction thereof until such taxes are paid or until the return of unpaid taxes to the county treasurer pursuant to law; provided, however, if the last date for payment of taxes without interest shall occur on the last day of February or in the month of March, there shall be added interest as determined pursuant to section nine hundred twenty-four-a of this chapter for the month of March or fraction thereof and for each additional month or fraction thereof until such taxes are paid or until the return of unpaid taxes to the county treasurer pursuant to law.

3. All interest received by the collecting officer shall belong to the city or town and shall be paid over to the treasurer or chief fiscal officer of the city or to the supervisor of the town.