§ 936. Return of unpaid delinquent taxes. 1. Upon the expiration of his warrant, each collecting officer shall make and deliver to the county treasurer an account, subscribed and affirmed by him as true under the penalties of perjury, of all taxes listed on the tax roll which remain unpaid, except that such collecting officer shall not include in such account the amount of the installments of taxes returned unpaid pursuant to section nine hundred twenty-eight-b or subdivision one of section nine hundred seventy-six of this chapter. The county treasurer shall, if satisfied that such account is correct, credit him with the amount of such unpaid delinquent taxes. Such return shall be endorsed upon or attached to the tax roll.

2. In making the return of unpaid taxes, the collecting officer shall add five per centum to the amount of each tax as levied. In the event that the collecting officer fails to do so, the county treasurer shall make such addition. In a county in which there is a local law in effect pursuant to section nine hundred twenty-eight-b or section nine hundred seventy-two of this chapter providing for the collection of taxes in installments, the five per centum provided by this subdivision shall not be added to the taxes which a real property owner has elected to pay in installments pursuant to section nine hundred twenty-eight-b or section nine hundred seventy-five of this chapter. Such five per centum shall be added by the county treasurer to the amount of such taxes as shall have remained unpaid after the date upon which the last installment was due as provided in such local law. The amount of such added per centum shall thereafter be deemed part of the amount of the unpaid tax.