§ 986. Receipts for taxes. 1. The collecting officer shall upon request or by notice on the tax bill of a person paying a tax, deliver, forward by mail, or, subject to the provisions of section one hundred four of this chapter, transmit electronically a receipt to such person specifying the date of such payment, the name of such person, the description of the property as shown on the tax roll, the name of the person to whom the same is assessed, the amount of such tax and the date of delivery to such officer of the tax roll on account of which such tax was paid, except that the collecting officer of the city of New York shall not be required to give such a receipt unless payment of a tax is made in money or unless the person paying the tax makes a request therefor in writing. Nothing contained in this subdivision shall prevent the collecting officer from delivering, forwarding by mail, or transmitting electronically a receipt to any person paying a tax who does not request such a receipt or make a proper notation on the tax bill. Provided, however, if a tax is paid by a mortgage investing institution pursuant to title three-A of this article, a receipt for each paid tax bill shall be delivered, mailed, or transmitted electronically to the mortgagor pursuant to the provisions of section nine hundred fifty-five of this article.

2. The comptroller shall prescribe the form of such receipts and they shall be furnished to the town collecting officer by the board of supervisors at the expense of the county; to the city collecting officer by the council at the expense of the city; to the village collecting officer by the village trustees at the expense of the village; to the school collecting officer by the school authorities at the expense of the school district. The expense of mailing receipts shall be a charge against the appropriate city, town, village or school district.

3. At the time of giving such a receipt the collecting officer shall retain a copy thereof which shall be subject to public inspection and shall be filed with his return to the county treasurer or such officer or board to which he makes his return.

4. The governing body of any municipal corporation, may by ordinance or resolution require the use by the collecting officer of a mechanical

receipting device containing locked-in records of receipts approved by the state comptroller in those municipal corporations whose accounts the state comptroller has power to audit and in other municipal corporations by the city comptroller thereof, in lieu of the receipts required by this section. Such locked-in records of receipts shall be removed daily from such device by the collecting officer, or by a designated subordinate authorized to do so by the collecting officer in writing, and when removed, they shall be kept in consecutive and chronological order securely fastened in a book or bound volume. It shall be the duty of the governing body of such municipal corporation to provide such receipting device and records at the expense of such municipal corporation. After such system is installed and until such action is rescinded by like ordinance or resolution, the collecting officer shall use such device only while giving receipts for taxes paid to him.