§ 240. Delivery of roll to collector; warrant for collection. 1. When the assessment roll shall have been finally approved and adopted by the town board, the board shall annex thereto a warrant which shall be signed by the supervisor and countersigned by the town clerk commanding the town tax collector or the receiver of taxes and assessments to collect from the several persons named therein the sum or sums opposite their respective names and to pay the same to the supervisor of the town.

2. Notwithstanding the provisions of subdivision one of this section, when the assessment roll is prepared by means of electronic data processing equipment, the warrant may be filed therewith, in accordance with the provisions of article fifteen-C of the real property tax law.

3. The warrant so annexed to or filed with the assessment roll shall prescribe that the assessments therein may be paid in whole or in part without fee or penalty on or before a date to be specified therein which shall be not less than thirty nor more than one hundred eighty days from the date of the warrant.