§ 243. Collection of annual installments of assessments. The supervisor of the town shall annually transmit to the county legislative body at the meeting thereof at which taxes are levied a statement setting forth a description of each parcel of land liable for the payment of an installment of an assessment together with the name of the owner and the amount of such assessment with interest. It shall be the duty of the county legislative body to levy and assess the amount of such installment, with interest as aforesaid, against the specific lot or parcel of land against which same was originally levied and assessed at the time and in the manner provided by law for the levy of state and county taxes. The warrant annexed to or filed with the tax roll and delivered to the town tax collector or receiver of taxes and assessments shall direct him to pay to the supervisor the full amount of such installments of unpaid assessments with interest. If the collector or receiver of taxes and assessments shall be unable to collect such installment of assessment with interest, he shall return the same to the county treasurer of the county and collection thereof shall be enforced in the manner provided by law for the collection of unpaid town taxes.