§ 36. Collection of taxes by town clerk. 1. In any town of the second class in which the office of tax collector or receiver of taxes exists, the town board thereof may by resolution duly adopted at least one hundred fifty days prior to any biennial town election, determine that said office be abolished, same to take effect at the expiration of the term of office to which the incumbent was elected or appointed; and no such tax collector or town receiver of taxes shall be elected at any biennial town election held not less than one hundred fifty days thereafter. Upon the expiration of the term of office of such tax collector or town receiver of taxes as provided herein, he shall surrender and deliver to the town clerk of said town all assessment rolls, books, papers, writings and all other documents and property in his possession as such officer. In all towns where the office of tax collector or receiver of taxes has been abolished, it shall be the duty of such town clerk to collect and receive all state, county and town taxes and assessments that may be levied in such town and the town clerk shall have all the powers and be subject to all the duties of a collector with respect to the collection of such taxes, the deposit of receipts and the return of unpaid taxes, as provided by subdivision one of section thirty-five of this chapter.

2. The board of supervisors of the county in which such town is situate shall issue its warrant to such clerk for the collection of taxes in such town, in the same manner as warrants are issued to collectors, and all other warrants or authorizations for the collection of taxes, assessments or other moneys upon the taxable property of said town.