**§ 2506. Collector.** 1. The board of education shall appoint a school district tax collector who shall hold office during the pleasure of the board. The board may appoint the city school district treasurer to the office of city school district tax collector. Such collector shall receive a fixed compensation in lieu of all fees to which a school district collector might be entitled, under the provisions of this chapter. Such collector shall turn over to the city school district treasurer all moneys collected by him within five days of the day of their receipt. In the event that all school district taxes are collected under an agreement or agreements made pursuant to subdivision two of this section, no school district tax collector shall thereafter be appointed while all school district taxes are so collected.

2. a. The board of education and the governing board or body of a city in which the city school district is located, in whole or in part, may enter into an agreement for the collection of (1) all taxes on real estate levied by the board of education, or (2) such taxes only as are levied by the board of education on real estate within the city. In the absence of any agreement with a city providing for the collection of all city school district taxes on real estate, the board of education and the town board of any town containing a portion of the city school district may enter into an agreement for the collection of taxes levied by the board of education on real estate within such town. Any such agreement shall state the consideration payable to such city or town for such service and the time and manner of such payment. No such agreement shall be entered into for a period in excess of five years.

b. For the duration of any such agreement, the official charged by law with the collection of taxes levied by or for the city or town, as the case may be, and any successor in office, shall be and become exofficio the school district tax collector for all taxes levied on real estate located within the area covered by such agreement. All provisions of law applicable to a city school district tax collector, appointed pursuant to subdivision one of this section, shall apply to and govern such official in the collection of such school taxes, including, but not limited to, the provisions of section twenty-five hundred twenty-seven, except that such official shall not be entitled to receive any

compensation for his services from the city school district.

c. All notices, statements and receipts given by such official in the collection of such school taxes shall include a statement that such official is acting as collector of such school taxes by virtue of an agreement between the city or town, as the case may be, and the city school district, entered into for the sole purpose of eliminating the expense of duplicate tax collection agencies.

d. In the absence of an agreement or agreements providing for the collection of all city school district taxes levied on real estate as authorized by this subdivision, a school district tax collector appointed pursuant to subdivision one of this section shall collect such school taxes as are not collected under the terms of such agreement or agreements.

3. This section shall not apply to the city school district of the city of Long Beach.