§ 1322. Collecting officer's notice in districts other than city school districts. 1. In each school district other than a city school district, upon the receipt of a warrant for the collection of taxes, the collecting officer shall cause a notice to be published in a newspaper, or two newspapers, if there be two, having general circulation in the school district stating that he has received such warrant and will receive all taxes which may be paid to him within one month from the time of the first publication thereof. Such notice shall be published at least twice and for such other times as the school authorities may direct; provided, however, that if there is no newspaper having general circulation in such district, such notice shall be posted immediately in at least twenty public places in such district. The collecting officer shall also, upon the receipt of the warrant, mail statements of taxes in the same manner as provided in section nine hundred twenty-two of this chapter for city and town collecting officers; provided, that where the school district has levied a tax for purposes of a public library established pursuant to section two hundred fifty-five of the education law or has levied a tax on behalf of a library district pursuant to special act, the amount of the taxes attributable to library purposes shall be separately stated on each statement of taxes; provided further, that where the school district is required to levy and collect taxes for free association libraries the amount of taxes attributable to library purposes shall be stated on a separate line on each statement of taxes. Upon resolution duly adopted by the authorities of the school district, the collecting officer shall cause to be enclosed with the statement showing the amount of tax due, a summary of the adopted budget and an explanation of the computation of the tax rate.

2. Such collecting officer shall also cause a like notice to be given, either personally or by mail, at least twenty days prior to the expiration of the one month collection period (a) to the president, secretary, or other officer or managing agent of any railroad, telegraph, telephone, electric, gas, water or pipe line corporation liable for taxes on the school tax roll delivered to him and (b) to all non-resident taxpayers of the school district on such roll whose residence or address may be known to such collecting officer, or may be ascertained by him upon inquiry of the school authorities or clerk of

the district.

3. No collecting officer shall be entitled to recover as his fee from any such corporation or non-resident taxpayer more than the one per centum fee on the taxes levied against the property of such corporation or non-resident, unless the notice provided for in subdivision two of this section has been given.