§ 1326-a. Payment of taxes in installments in certain school districts. 1. Notwithstanding any provisions of this chapter or any other general or special law to the contrary, a school district may, by resolution adopted by a two-thirds vote prior to the levy of taxes in any year, provide that thereafter and until such resolution is rescinded, every tax in excess of fifty dollars levied by the board pursuant to law may be paid in three installments, the first of which shall be at least fifty percent of the total tax due, or such other amount as may be prescribed by such resolution, and shall be paid not later than the last day of the one month collection period prescribed by subdivision one of section thirteen hundred twenty-two or section thirteen hundred twenty-four of this article and, provided the first installment has been paid, the second shall be at least fifty percent of the remainder, or such other amount as may be prescribed by such resolution, plus interest at the rate as determined pursuant to section nine hundred twenty-four-a of this chapter, and shall be paid on or before the date specified in the resolution for the second payment, and the third shall be the remainder plus interest at the rate determined pursuant to section nine hundred twenty-four-a of this chapter and shall be paid on or before the date specified in the resolution for the expiration of the warrant.

2. When such a resolution is in effect in a school district, the collecting officer shall be authorized to receive such taxes until the date specified in the resolution for the payment of the second and third installments of taxes. The collecting officer shall be in attendance to receive the second and third installments of taxes at the same places and hours specified for the receipt of the first installment, at least three days in each week for the two weeks preceding the final date for payment of the second and third installments. In the event that the first installment of any tax is not paid within the time specified, the collecting officer may receive the same at any time until the expiration of his warrant with interest as determined pursuant to section nine hundred twenty-four-a of this chapter for the month of October and each month or fraction thereof until paid. The collecting officer's warrant and notice of receipt thereof shall be conformed in accordance with this section.

3. At the expiration of his warrant, the collecting officer shall make a return of unpaid taxes in the same manner as provided in section one thousand three hundred thirty of this chapter.

4. An installment program adopted pursuant to this section shall apply to all property within the school district, unless it is explicitly limited to one or more of the following classes of property:

(a) property which is improved by a one, two or three family structure used exclusively for residential purposes;

(b) property which is exempt from taxation pursuant to section four hundred sixty-seven of this chapter; or

(c) property which is exempt from taxation pursuant to section four hundred fifty-nine of this chapter, or which is owned and occupied by a person or persons who qualify as physically disabled pursuant to such section.