§ 1326-b. Payment of taxes in installments in certain school districts affected by floods or natural disasters. 1. Notwithstanding any provisions of this chapter or any other general or special law to the contrary, a school district which is wholly or partially contained within a county which has been included in a federal disaster declaration may, by resolution in any year during which a flood or other natural disaster occurs in the six months preceding the due date for school taxes, provide that every tax in excess of fifty dollars levied by the board pursuant to law may be paid in installments in amounts and dates specified in the resolution. Such resolution shall apply only for one year; provided that nothing shall preclude the adoption of additional such authorizations if subsequent disasters occur.

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 taxes. The collecting officer shall be in attendance to receive the 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 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 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 thirteen hundred thirty or section thirteen hundred thirty-two of this article, as applicable.

5. A school district is authorized to refund to taxpayers any portions previously paid by taxpayers if the school board adopts a resolution to that effect, which establishes an installment payment schedule. If such resolution is adopted, then any taxpayer having paid all or a portion of their tax payment shall be entitled to such refund upon entering into an

agreement with the school district for the payment of their taxes according to the schedule adopted by the school district. Any unpaid taxes shall be timely paid if the payment otherwise comports with the resolution schedule adopted by the school district.