§ 1328. Collecting officer's fees; interest. 1. Except as otherwise provided in subdivision two of this section and except in city school districts, the collecting officer shall receive for his services on all sums paid to him within the one month collection period provided in section thirteen hundred twenty-two of this chapter one per centum, and upon all sums collected by him thereafter, five per centum. In case a levy and sale is made by such collecting officer, he shall be entitled to traveling expenses at the rate of ten cents per mile to be computed from the principal school building in such district.

2. In a school district in which the collecting officer receives a fixed compensation in lieu of fees under the provisions of subdivision four of section twenty-one hundred thirty of the education law, all taxes remaining unpaid after the expiration of the one month period prescribed by subdivision one of section thirteen hundred twenty-two of this chapter shall bear interest at the rate as determined pursuant to section nine hundred twenty-four-a of this chapter for such one month period and for each one month period or part thereof thereafter until paid or until the return of the collecting officer's warrant. In the case of a tax paid to the county treasurer under subdivision six of section thirteen hundred thirty of this chapter, before levy, the amount of such interest shall be in lieu of the five per centum of the tax provided for in such section, and the amount of such interest shall be included in and be deemed part of the amount of the unpaid tax for purposes of payments to the district from the county treasurer and for computing the additional percentage to be levied by the board of supervisors, pursuant to subdivisions four and five of section thirteen hundred thirty of this chapter. All interest collected by the collecting officer upon school taxes under the provisions of this chapter shall belong to the school district and shall be paid into the school district funds.

3. In a city school district all taxes remaining unpaid after the expiration of the one month period stated in section thirteen hundred twenty-four of this chapter shall bear interest at the rate as determined pursuant to section nine hundred twenty-four-a of this chapter for such one month period and for each one month period or part

thereof thereafter until paid or until the return of such warrant by the collecting officer. The amount of such interest shall be included in and be deemed part of the amount of the unpaid tax. All taxes remaining unpaid after the return of the warrant shall bear interest at the rate as determined pursuant to section nine hundred twenty-four-a of this chapter for each such one month period, or part thereof. Notwithstanding the foregoing provisions of this subdivision, the school authorities of any such city school district shall have the power, by resolution duly adopted, to suspend the provisions of this subdivision in relation to the rates of interest payable on school district taxes remaining unpaid after the expiration of the one month period stated in section thirteen hundred twenty-four of this chapter. Upon the adoption of such a resolution, the rates of interest payable on unpaid city taxes in such city, according to law, shall be the rates of interest payable on school district taxes remaining unpaid after the expiration of such one month period. Such rates shall remain so applicable until such school authorities, by resolution duly adopted, terminate the period of suspension of such provisions of this subdivision.