§ 1330. Enforcement of taxes in districts other than city school districts. 1. In any school district other than a city school district, if any taxes remain unpaid at the time the collecting officer is required by law to return his warrant, he shall be credited with the amount thereof, including the balance of the amount of taxes which an owner of real property has elected to pay in installments pursuant to section thirteen hundred forty of this chapter, upon delivery to the school authorities of the tax roll and warrant and a statement, subscribed and affirmed by him as true under the penalties of perjury, of such unpaid taxes, containing a description of the real property upon which such taxes remain unpaid. A collecting officer who received compensation in lieu of fees shall include in such statement the amount of interest on such unpaid taxes, except that no such interest shall be added by the collecting officer to the balance of taxes which an owner of real property has elected to pay in installments pursuant to section thirteen hundred forty of this chapter.

2. Upon receiving such statement from the collecting officer, the school authorities shall compare it with the original school tax roll, and if they find it to be correct, they shall add to such statement their certificate to the effect that they have compared it with the original school tax roll and found it to be correct, and shall immediately transmit the statement and certificate to the treasurer of the county. Such statement and certificate shall be transmitted to the county treasurer so that the same shall be received by him not later than the fifteenth day of November following the levy of the tax.

3. Within fifteen days after any school tax roll and warrant have been returned by a collecting officer to the school authorities, they shall deliver the same to the school district clerk. The school district clerk shall file the same in his office; provided, however, that in school districts under the jurisdiction of a district superintendent of schools the school authorities shall deliver such school tax roll and warrant after its return by a collecting officer to the district superintendent who in turn shall deliver the same to the school district clerk, on or before July first of each year. Any school tax rolls previously delivered to and filed by a town clerk shall be turned over to and filed

by the school district clerk. A copy of the school tax roll shall be permanently retained as a public record.

4. The county treasurer shall, on or before the first day of April following the receipt of the statement and certificate as provided in subdivision two of this section, pay to the officer charged by law with the custody of school district moneys, the amount of returned unpaid school taxes, not including the amount of taxes paid pursuant to section thirteen hundred forty-two of this chapter.

5. Such statement and certificate shall be transmitted by the county treasurer to the board of supervisors, who shall cause the amount of such unpaid taxes with seven per centum of the amount of principal and interest in addition thereto, to be relevied upon the real property upon which the same were imposed, except that in a school district in which there is a resolution in effect pursuant to section thirteen hundred thirty-six or section thirteen hundred thirty-seven of this chapter, the amount of taxes which an owner of real property has elected to pay in installments pursuant to section thirteen hundred forty of this chapter shall not be relevied at such time, but the amount of such taxes as shall have remained unpaid after the date upon which the last installment was due, including the seven per centum as hereinabove provided, shall be relevied at the annual levy for county and town purposes following such last due date. When collected, the same shall be returned to the county treasurer to reimburse the county for the amount so advanced, with the expenses of collection.

6. Any person whose real property is included in any such statement may pay the amount of taxes levied thereon, with five per centum added thereto, to the county treasurer, at any time before the board of supervisors shall have directed the same to be relevied, except as otherwise provided in subdivision two of section thirteen hundred twenty-eight of this chapter in relation to the payment of interest in lieu of such five per centum.

7. The same proceedings in all respects shall be had for the collection of the amount so directed to be raised by the board of

supervisors as are provided by law in relation to the county taxes.