§ 1332. Enforcement of taxes in city school districts. 1. As used in this section the term "city tax enforcement officer" shall mean the officer charged by law with enforcing the collection of delinquent city taxes.

2. The collecting officer of each city school district shall make and deliver to the school authorities thereof his statement of unpaid taxes, subscribed and affirmed by him as true under the penalties of perjury, in the same manner and with the same effect as provided in subdivision one of section thirteen hundred thirty of this chapter, except that the city school district and the collecting officer may agree to have the school tax roll remain in the temporary custody of such collecting officer until all taxes listed therein have been collected. If so agreed, the collecting officer shall furnish an accurate statement, subscribed and affirmed by him as true under the penalties of perjury, of the total amount received in payment of such taxes, together with an itemized statement of all uncollected taxes, in lieu of delivery of the items required by subdivision one of said section thirteen hundred thirty.

3. Upon receiving the statement referred to in subdivision two of this section from the collecting officer, the school authorities shall compare or cause to be compared such statement with the original school tax roll, and if it be found to be correct, they shall add to such statement their certificate to the effect that they have compared it, or caused it to be compared, with the original school tax roll and that it was found to be correct. Within twenty days after the receipt of any such statement, the school authorities shall transmit the statement and certificate as follows:

(a) If such account pertains solely to unpaid taxes levied on real property within the boundaries of the city, such statement and certificate shall be transmitted to the city tax enforcement officer.

(b) If such statement pertains solely to unpaid taxes levied on real property outside the boundaries of the city, such statement and certificate shall be transmitted to the county treasurer.

(c) If such statement pertains to unpaid taxes levied on real property located both within and outside of the boundaries of the city, the

statement and certificate shall be transmitted to the city tax enforcement officer and certified copies thereof also shall be transmitted to the county treasurer.

4. All school tax rolls and warrants, within twenty days after their return by a collecting officer, shall be filed in the office of the clerk of the city school district, unless the same have been retained by the tax enforcement officer pursuant to agreement, as provided in subdivision two of this section, in which event the statements therein specified shall be filed in the office of the clerk of the city school district. Whenever all the taxes shown on any school tax roll have been fully paid or discharged, such tax roll shall be placed in the custody of the clerk of such city school district. A copy of the school tax roll shall be permanently retained as a public record.

5. The city tax enforcement officer shall proceed to enforce collection of such unpaid taxes as were levied upon real property within the boundaries of the city in the same manner and at the same time as though such unpaid taxes were city taxes, with five per centum of the amount of the principal and interest added thereto. The county treasurer shall proceed to enforce collection of such unpaid taxes as were levied upon real property outside the boundaries of the city in the same manner and at the same time as though such unpaid taxes were county taxes, with five per centum of the amount of principal and interest added thereto. The city tax enforcement officer, or the county treasurer, or both, as the case may be, shall pay over to the treasurer of the school district at least once each month all moneys realized from such collection of such unpaid taxes, including interest, provided that the city tax enforcement officer, or the county treasurer, or both, as the case may be, shall retain the additional five per centum of the amount of principal and interest, which amount shall be paid to the city or the county, as the case may be. In the event that the city or the county shall bid in or shall be deemed to have bid in any real property or tax lien at any sale of such property or such tax lien on account of any of such unpaid taxes, or in the event that within two years after the return of the statement of unpaid taxes no tax sale on account of any such unpaid taxes was held, the city tax enforcement officer or other

appropriate city officer, or the county treasurer, as the case may be, shall pay over to the treasurer of the school district the amount of such unpaid taxes, including interest, for which such property or such tax lien was sold, or would have been sold if a tax sale were held in accordance with law, after deducting therefrom the additional five per centum of the principal of and interest on such unpaid taxes.

The provision of this subdivision, relating to payment by a city or county to the treasurer of a city school district of the amount of unpaid tax, shall not be applicable with respect to unpaid taxes on any property during the period the enforcement of which is restrained or prohibited by an order of a court of competent jurisdiction.