**§ 1502. Payment of taxes in installments in certain towns in Dutchess county.** 1. Notwithstanding the provisions of any general or special law, the town board of any town of the first class in the county of Dutchess may by resolution, adopted prior to the levy of taxes pursuant to article nine of this chapter authorize the collecting officer thereof to accept from any taxpayer, so electing, payment for or on account of such taxes in three installments as follows: the first installment on or before the last day of February; the second installment on or before the thirty-first day of May; and the third installment on or before the thirty-first day of August of such year.

2. In the event taxes are authorized to be paid in installments in any town as provided in subdivision one of this section, the following scale of penalties and interest for neglect of payment thereof shall apply in lieu of those provided in section fifteen hundred four of this chapter: if paid, in whole or in part, on or before the last day of February, after the notice required by section nine hundred twenty of this chapter, there shall be no penalty or interest; if paid, in whole or in part, thereafter and on or before the thirty-first day of May, two per centum of the amount of the unpaid balance of the tax; if paid, in whole or in part, thereafter and on or before the thirty-first day of August, four per centum of the amount of the unpaid balance of the tax; if paid thereafter five per centum of the amount of the unpaid balance of the tax and if paid to the county treasurer, after return by the collecting officer of the unpaid taxes which shall be made immediately upon the expiration of the period for the payment of the last installment on the thirty-first day of August, at the rate of interest as determined pursuant to section nine hundred twenty-four-a of this chapter from June first to the date of tax sale with expenses of publication now allowed by law, and the form of notice prescribed by section nine hundred twenty of this chapter shall be made to conform to the provisions of this section by the collecting officer in any such town. The acceptance of a part of such taxes by any such official shall not affect any lien or power of the county of Dutchess to enforce collection of any unpaid balance of tax or tax liens, together with interest, penalties or other lawful charges.

3. Notwithstanding the provisions of any general or special law, the collecting officer in any town wherein taxes are authorized to be paid in installments pursuant to this section shall pay to the officers and persons specified in his warrant, within one week from the last day specified for the payment of any such installment, such proportion of the amount collected by him during such period as the amount of the tax required to be collected and paid to each such officer or person, as the case may be, bears to the total amount of such tax required to be collected and paid to all such officers and persons for all purposes provided, however, that the amount paid to any such officer or person other than the treasurer of the county shall in no event exceed the total of the amount required to be paid to such officer or person as determined by the amount of the total tax levy required to be paid to him. The warrant to the collecting officer shall be varied so as to conform to the provisions of this section.

4. Notwithstanding the provisions of any general or special law, any town wherein taxes are authorized to be paid in installments pursuant to this section shall be liable for and shall pay to the county the full amount of any increased cost to the county for any special accounting system or equipment necessary to comply with the provisions of this section especially applicable with respect to such county.