§ 558. Cancellation of void taxes. 1. The county legislature of any county shall direct the cancellation of any unpaid tax levied or imposed by such county against property of the state or the United States where it is determined that the lien of such tax cannot be enforced. The county legislature of any county shall also direct the cancellation of any unpaid tax levied or imposed by such county where the lien of such tax is rendered permanently unenforceable by operation of the provisions of any statute. The amount of any tax so cancelled shall be a charge upon the county to the extent of the county taxes that were so cancelled and upon the cities and towns or special districts thereof to the extent of the respective city, town or special district taxes that were so cancelled. Amounts so charged to cities, towns and special districts shall be included in the next ensuing tax levy.

2. The county legislature of any county shall direct the cancellation of any unpaid school tax relevied by such county pursuant to subdivision five of section thirteen hundred thirty or subdivision five of section thirteen hundred thirty-two of this chapter, or any unpaid village tax relevied by such county pursuant to subdivision four of section fourteen hundred forty-two of this chapter, against property of the state or the United States where it is determined that the lien of such tax cannot be enforced, or where the lien of such tax is rendered permanently unenforceable by operation of the provisions of any statute. The amount of any tax so cancelled shall be charged against the school district or village which levied such tax. The amount so charged against a school district or village shall be withheld by the county treasurer from any moneys which shall become payable by him to such school district or village by reason of taxes which shall thereafter be returned to him as uncollected by such school district or village. No such cancellation of any unpaid school taxes or no such charge shall be made by the county legislature against any such school district or village unless ten days' notice thereof by mail shall be given to the school authorities thereof.

3. Where a city, town or village has the power to enforce the collection of delinquent taxes, such city, town or village shall have the same powers and duties concerning the cancellation of void taxes as is granted to counties pursuant to the foregoing provisions of this

section. Void taxes may be cancelled and the amount of such cancelled taxes shall be apportioned and charged back to the appropriate county, village, school district or special district in the manner provided in the foregoing provisions of this section.