§ 578. County assistance under cooperative agreements. 1. The legislative bodies of the counties and the governing boards of the cities, towns, villages and school districts or appropriate officers thereof authorized by such legislative body or governing board, as the case may be, shall have power to enter into contracts with each other for data processing and other mechanical assistance in the preparation of assessment rolls, tax rolls, tax bills and other assessment and property tax records and for supplies of field books, assessment rolls and other assessment and property tax forms.

2. (a) The legislative body of a county and the governing body of any city, town, village or school district therein shall have the power to enter into contracts with each other for the collection of taxes by the county treasurer. Such an agreement may either authorize the county treasurer to collect taxes jointly and concurrently with the tax collecting officer of such city, town, village or school district, or may delegate to the county treasurer the sole and exclusive authority to collect taxes for such city, town, village or school district. Such an agreement shall be considered a municipal cooperation agreement for purposes of article five-G of the general municipal law and shall be subject to all provisions thereof. Any such agreement shall be approved by both the city, town, village or school district and the county, by a majority vote of the voting strength of each governing body.

(b) An agreement that authorizes the county treasurer to collect taxes jointly and concurrently with the tax collecting officer of such city, town, village or school district shall have no effect upon the tenure, powers or duties of the incumbent tax collecting officer, except that the county treasurer shall also be considered a tax collecting officer of the city, town, village or school district, with all the powers and duties thereof. In no case shall such an agreement be construed to empower the tax collecting officer of a city, town, village or school district to collect taxes that have been returned to the county treasurer as unpaid.

(c) An agreement that delegates to the county treasurer the sole and exclusive authority to collect taxes for such city, town, village or school district shall have the effect of making the county treasurer the sole tax collecting officer of such city, town, village or school

district, and of abolishing the separate office of tax collecting officer in such city, town, village or school district, for as long as the agreement shall be in effect. Provided, however, that if the office to be abolished is elective, the agreement shall be submitted for the approval of the electors of the contracting city, town or village in the manner provided by section twenty-three of the municipal home rule law. Provided further, that such an agreement shall not take effect during the term of an incumbent tax collecting officer, unless the office should become vacant prior to the expiration of such term. Upon the termination of such an agreement, the office of tax collecting officer shall be deemed reestablished as an appointive office of the city, town, village or school district, unless such office has been abolished or its functions transferred to another officer pursuant to law.