§ 928-a. Partial payment of taxes. 1. (a) Notwithstanding the provisions of any general or special law to the contrary, each collecting officer is hereby authorized to accept from any taxpayer at any time partial payments for or on account of taxes, special ad valorem levies or special assessments and apply such payments on the account, following the adoption of a resolution by the governing body of the municipal corporation that employs the collecting officer allowing partial payments. Such resolution may limit the conditions under which partial payments will be accepted, in which case partial payments shall be accepted in accordance with the conditions set forth in the resolution.

(b) Such resolution may require a service charge not to exceed ten dollars to be paid with each partial payment. Such service charge shall belong to the municipal corporation that employs the collecting officer.

(c) Where school district taxes are payable to the collecting officer of a city or town that has acted to allow partial payments, the governing body of the school district may pass a resolution allowing partial payments for school district purposes. Such resolution may limit the conditions under which partial payments may be accepted. Where a school district has passed a resolution allowing partial payments, and has provided a copy to the collecting officer at least sixty days before the last date set by law for the delivery of the tax roll to the collecting officer, the collecting officer shall be authorized to accept partial payments of school district taxes under the conditions specified in the school district's resolution, subject to the following:

(i) If the conditions set by the school district upon partial payments differ from those set by the city or town, and in the judgment of the collecting officer it would be burdensome to administer them, the collecting officer may notify the school district that the school district's conditions are not acceptable. Such notice shall be provided no later than fifteen days after the date on which the collecting officer received a copy of the school district resolution, or forty-five days before the last date set by law for the delivery of the tax roll to the collecting officer, whichever is later.

(ii) Where such notice has been provided, the collecting officer shall be authorized to accept partial payments of school district taxes under the same conditions as may apply to city or town taxes, unless the

school district notifies the collecting officer that the city or town's conditions are not acceptable. Such notice shall be provided no later than fifteen days after the date on which the school district received the collecting officer's notice, or thirty days before that last date set by law for the delivery of the tax roll to the collecting officer, whichever is later.

(iii) Where such notice has been provided, the collecting officer shall not be authorized to accept partial payments of school district taxes.

(d) If the taxes of a city, town, village or school district are collected by a county official, the county shall have the sole authority to establish a partial payment program pursuant to this section with respect to the taxes so collected.

(e) If the taxes of a city, town, village or school district are not collected by a county official, but its tax bills are prepared by the county, or its tax collection accounting software is provided by the county, then before the city, town, village or school district may implement a partial payment program pursuant to this section, it must obtain written approval of the chief executive officer of the county or the county director of real property tax services.

(f) Any resolution adopted pursuant to this section shall be adopted at least sixty days prior to the preparation and delivery of the tax rolls to the appropriate collecting officers. A copy of any resolution adopted pursuant to this section, or amending or repealing a resolution adopted pursuant to this section, shall be filed with the commissioner and, in the case of a resolution adopted by a school district, with the city or town clerk, no later than thirty days after the adoption thereof.

2. After any partial payment authorized pursuant to this section has been paid, interest and penalties shall be charged against the unpaid balance only. The acceptance of a partial payment by any official pursuant to this section shall not be deemed to affect any liens and powers of any municipal corporation conferred in any general or special act, but such rights and powers shall remain in full force and effect to enforce collection of the unpaid balance of such tax or tax liens together with interest, penalties and other lawful charges.

3. A collecting officer who is authorized to accept partial payments pursuant to this section may not decline to do so.

4. Nothing contained herein shall be construed to authorize a collecting officer to accept a partial payment after the expiration of his or her warrant, or at any other time that such collecting officer is not authorized to accept tax payments.

5. Nothing contained herein shall limit the ability of a collecting officer to accept partial payments of taxes authorized under any other general or special law.