§ 38. Certain offices abolished. 1. Except as otherwise provided by section twenty-five hundred six of the education law, in towns of the first class the offices of collector and of school district collector are abolished from and after the beginning of the term of office of the first receiver of taxes and assessments under this chapter, and no such collector or school district collector shall be chosen at any time to succeed the collectors in office when the term of such receiver begins. Upon the taking of office by the first receiver of taxes and assessments as provided herein, the town tax collector and each school district collector shall surrender and deliver to such receiver all tax warrants, assessment rolls, books, papers, writings and all other documents in his possession as such officer. All provisions of law applicable to town tax collectors or school district collectors, not inconsistent with the provisions of this article, are hereby made applicable to such receiver and such receiver shall continue to collect all fees and penalties which such collectors, or either of them, would collect were it not for the provisions of this article.

2. Notwithstanding the provisions of section thirty-seven of this chapter, the town board of any town of the first class may enter into agreement with one or more school boards for the collection of school taxes within such town, in which event a school district collector or collectors shall be appointed in the manner, and with all the powers and duties, prescribed by section twenty-one hundred thirty of the education law.