

SUBJECT: DUTIES OF THE TAX COLLECTOR**Tax Collection Delegated to a Legislative Body**

The legislative body of the District's location and the Board will have the power to enter into contracts with each other for the collection of taxes. This agreement may either authorize the legislative body to collect taxes jointly and concurrently with the District, or may delegate to the legislative body the sole and exclusive authority to collect taxes for the District. This agreement will be considered a municipal cooperation agreement for purposes of General Municipal Law Article 5-G and will be subject to its provisions. This agreement must also be approved by a majority vote of both the District and the legislative body.

Education Law Sections 2126, 2130, and 2506

General Municipal Law Article 5-G

Real Property Tax Law Sections 578(2), 922, 924, 1322, 1330, and 1338

8 NYCRR Section 170.2

Adopted: 8/12/25