§ 416. School taxes and school bonds. 1. A majority of the voters of any school district, present and voting at any annual or special district meeting, duly convened, may authorize such acts and vote such taxes as they shall deem expedient for making additions, alterations, repairs or improvements, to the sites or buildings belonging to the district, or for altering and equipping for library use any former schoolhouse belonging to the district, or for the purchase of other sites or buildings, or for a change of sites, or for the purchase of land and buildings for agricultural, athletic, playground or social center purposes, or for the erection of new buildings, or for building a bus garage, or for buying apparatus, implements, or fixtures, or for paying the wages of teachers, and the necessary expenses of the school, or for the purpose of paying any judgment, or for the payment or refunding of an outstanding bonded indebtedness, or for such other purpose relating to the support and welfare of the school as they may, by resolution, approve.

2. On all propositions arising at said meetings involving the expenditure of money, or authorizing the levy of a tax in one sum or by installments, the vote thereon shall be by ballot, or ascertained by taking and recording the ayes and noes of such qualified voters attending and voting at such meetings; and they may direct the moneys so voted to be levied in one sum, or by installments, which shall be of such amounts and levied in such years as may be determined, within such limitations as may be fixed by the voters, by the trustees or board of education. No such tax shall be authorized to be levied by installments as a condition precedent to the issuance of bonds or capital notes unless the notice of the meeting shall state that such tax will be proposed and the object or purpose thereof. Such notice shall comply with the requirements of section 41.10 of the local finance law.

3. No addition to or change of site or purchase of a new site or tax for the purchase of any new site or structure, or for grading or improving a school site, or for the purchase of an addition to the site of any schoolhouse, or for the purchase of lands and buildings for agricultural, athletic, playground or social center purposes, or for building any new schoolhouse or for the erection of an addition to any

schoolhouse already built, or for the payment or refunding of an outstanding bonded indebtedness, shall be voted at any such meeting in a union free school district or a city school district which conducts annual budget votes in accordance with article forty-one of this chapter pursuant to section twenty-six hundred one-a of this chapter, unless a notice by the board of education stating that such tax will be proposed, and specifying the object thereof and the amount to be expended therefor, shall have been given in the manner provided herein for the notice of an annual meeting. In a common school district the notice of a special meeting to authorize any of the improvements enumerated in this section shall be given as provided in section two thousand six. The board of education of a union free school district or a city school district which conducts annual budget votes in accordance with article forty-one of this chapter pursuant to section twenty-six hundred one-a of this chapter, may determine that the vote upon any question to be submitted at a special meeting as provided in this section shall be by ballot, in which case it shall state in the notice of such special meeting the hours during which the polls shall be kept open. Printed ballots may be prepared by the board in advance of the meeting and the proposition or propositions called for in the notice of the meeting may be submitted in substantially the same manner as propositions to be voted upon at a general election.

4. And whenever a tax for any of the objects hereinbefore specified shall be legally voted, the board of trustees or board of education shall make out their tax list, and attach their warrant thereto, in the manner provided in article seventy-one of this chapter, for the collection of school district taxes, and shall cause such taxes or such instalments to be collected at such times as they shall become due.

5. No vote to raise money shall be rescinded, nor the amount thereof be reduced at any subsequent meeting, unless it be an adjourned meeting or a meeting called by regular and legal notice, which shall specify the proposed action, and at which the vote upon said proposed reduction or rescinding shall be taken by ballot or by taking and recording the ayes and noes of the qualified voters attending and voting thereat.

6. Notwithstanding the foregoing provisions of this section, propositions for the construction of a new schoolhouse or an addition to a present schoolhouse at the same site shall not be submitted for a vote more than twice during any twelve month period and in no event shall a proposition be submitted for a vote less than ninety days after a vote on the same or similar proposition. However, the prohibition of this subdivision shall not apply to a proposition to approve an additional amount necessary to carry out a construction project, where the voters have approved an initial building project and it is determined that the bids for such project are in excess of the approved amount.

7. The provisions of this section shall not apply to a city school district in a city having a population of one hundred twenty-five thousand inhabitants or more.