§ 77-d. Traveling expenses for applicants for public employment. The governing board of each county, city, town, village, school district, fire district or other district corporation may, by local law, ordinance or resolution, authorize the payment of the actual and necessary travel expenses, including meals and lodging, of an applicant for any office or position in the service of such county, city, town, village, school district, fire district or district corporation. Such payment shall be deemed a purpose of the county, city, town, village, school district, fire district, or other district corporation and shall be a charge against the taxable property within each such county, city, town, village, school district, fire district or district corporation. However, in the event taxes are levied upon taxable property of an area of less than an entire city, county, town or village for the compensation or salary of such office or position, the expense incurred under this section shall be a charge against such area and shall be levied and collected from the taxable property thereof.