**§ 980-j. Expense of the district.** (a) The expense incurred in the construction or operation of any improvement or provision of additional services in a district pursuant to this article shall be financed in accordance with the district plan upon which the establishment or extension of the district was based. Services for which district property owners are charged pursuant to the plan must be in addition to or an enhancement of those provided by the municipality prior to the establishment of the district. The expense and cost apportioned to benefited real property in accordance with the plan shall be a charge upon each benefited parcel of real property within the district.

(b) The charge upon benefited real property pursuant to this article shall be imposed as provided in the district plan. If the formula includes an ad valorem component, this component shall be determined by the assessed value of each parcel as entered on the latest completed assessment roll used by the municipality for the levy of general municipal taxes. The charge shall be determined, levied and collected in the same manner, at the same time and by the same officers, as general municipal taxes are levied and collected.

(c) Any municipality which has established a district pursuant to this article, may, for the purpose of providing funds for making capital improvements within a district, issue and sell bonds or other municipal obligations as provided in the local finance law and other applicable laws and statutes. Principal and interest payments on these bonds or other municipal obligations may be made in whole or in part from the proceeds of charges imposed upon benefited real property within the district.