**§ 304. Local boards of health; town boards; jurisdiction; appropriations.** A town board of health shall not have jurisdiction over any city or incorporated village or part of such city or village in such town unless otherwise provided by law. Appropriations for a town board of health in a town in which there are one or more incorporated villages shall be a charge upon the taxable property of that part of the town outside of any incorporated village and shall be assessed, levied and collected therefrom in the same manner as other town charges levied on property outside of incorporated villages.