§ 306. Local boards of health; expenses; payment. 1. All expenses incurred by any local board of health in the performance of the duties imposed upon it or its members by law shall be a charge upon the municipality, and shall be audited, levied, collected and paid in the same manner as the other charges of, or upon, the municipality are audited, levied, collected and paid.

2. The taxable property of any incorporated village shall not be subject to taxation for maintaining any town board of health, or for any expenditure authorized by the town board, but the costs and expenditures of the town board shall be assessed and collected exclusively on the taxable property of the town situate outside of any such village, unless otherwise provided by law.