§ 399. Consolidated health district; expenses. 1. The board of health of each consolidated health district shall from time to time audit all accounts, and allow or reject all charges, claims and demands against such health district for the remuneration and expenses of the health officer, registrar or registrars, and for all other expenses lawfully incurred by said board of health or on its authority.

2. (a) Unless the board of health of such consolidated health district adopts the estimate system of payments as provided by this section they shall, prior to the annual meeting of the board of supervisors each year, make an abstract to be known as the consolidated health district abstract, of the names of all persons who have presented to them accounts to be audited, the amounts claimed by each such person and the amounts finally audited and approved by them respectively, and, if such district be wholly in one county, shall deliver such abstract to the clerk of the board of supervisors.

(b) If such consolidated health district be located in more than one county the board of health of such district shall divide the total amount of the consolidated health district abstract as audited and approved in proportion to the assessed valuation of the real property of the towns, villages or cities of such consolidated health district located in each county, with a statement of the amount due from the real property of each town, village or city of the consolidated health district in each such county on account of the expenses of such board.

(c) The board of supervisors of each such county shall levy a tax upon the real property of each town, village or city within such consolidated health district sufficient to provide for the sums audited and approved by the board of health thereof and chargeable to the real property of each town, village or city of the consolidated health district in each such county.

(d) Such sums, when collected and paid to the county treasurer of each such county, respectively, shall be paid by him to the president of the board of health and shall be disbursed by him in accordance with the abstract of claims audited and approved by such board of health, as provided by this section.

3. (a) The board of health of any consolidated health district may

annually make an estimate of the expenses of such board for the ensuing calendar year and, if such district be wholly in one county, shall deliver a certified copy of such estimate to the clerk of the board of supervisors of such county prior to the annual meeting of the board preceding such year.

(b) If such consolidated health district be located in more than one county, the board of health of such district shall proportion the total amount of such estimate in the same manner as provided by this section for proportioning the expenses of such a district when audited and approved by the board, and shall deliver to the clerk of the board of supervisors of each such county a certified statement of the total estimate and the amount due from the real property of each town, village or city of the consolidated health district in each such county on account thereof.

(c) The board of supervisors of each county shall levy a tax upon the real property within such health district sufficient to provide for the portion of the amount of such estimate chargeable to the real property of each town, village or city of the consolidated health district in each such county.

(d) Such sums, when collected and paid to the county treasurer of each county respectively, shall be paid by him to the president of the board of health and shall be disbursed by the board of health in accordance with the estimates.

(e) After such estimate system has been adopted by a consolidated health district, the board of health thereof shall deduct from the estimate for the succeeding calendar year the amount, if any, remaining in the custody of such board after all of the liabilities incurred on account of the preceding estimate have been paid, before the certified statement of the total estimate and the amount due from the real property of each town, village or city of the consolidated health district in each such county is certified to the respective clerks of the boards of supervisors for collection.

4. A consolidated health district may adopt the estimate system as provided by this section, and, as provided by this section, may make and file with the clerk of the board of supervisors of the county, or if such district be located in more than one county, with the clerk of the

board of supervisors of each such county, an estimate for the remainder of the current year and for the ensuing calendar year.