§ 171. Petition and hearing. 1. A petition to establish or extend a fire, fire alarm or fire protection district pursuant to the provisions of section one hundred seventy of this article shall be signed, and acknowledged or proved in the same manner as a deed to be recorded, or authenticated in the manner provided by the election law for the authentication of nominating petitions, by resident taxpayers owning taxable real property aggregating at least one-half of the assessed valuation of all the taxable real property of the proposed district or extension thereof owned by resident taxpayers, as such valuations appear upon the latest completed assessment roll of said town or towns, except that where there are no resident taxpayers within a proposed fire protection district or fire alarm district or a proposed extension of a fire district, fire protection district or fire alarm district then the petition shall be signed by non-resident taxpayers owning taxable real property aggregating at least one-half of the assessed valuation of all the taxable real property in the proposed district or extension as shown on such last completed assessment roll. If a portion only of a parcel of such real estate appearing upon the assessment roll is situated within the proposed district or extension, then the town board or boards may determine the relative value of that part thereof within the proposed district or extension, based upon the valuation of the entire parcel as the same appears upon the assessment roll. If the boundaries of a proposed fire district as described in the petition therefor shall be coterminous with those of an existing water supply district having no bonded indebtedness, the petition may provide for the dissolution of such water supply district upon the establishment of said fire district and the assumption by said fire district of all the liabilities and indebtedness of such water supply district.

2. a. The town board or town boards shall hold a public hearing upon such petition and shall cause a notice thereof to be published at least once in a newspaper having general circulation in the territory affected, the first publication thereof to be not less than ten days nor more than twenty days before the day designated therein for the hearing, and the town clerk or town clerks shall cause copies of such notice to be posted on the sign-board of the town maintained pursuant to subdivision six of section thirty of this chapter, and conspicuously in

such other places within or without the territory affected as the town board or town boards may direct, not less than ten nor more than twenty days before the day designated for the hearing as aforesaid. In the event that the town maintains a website, such information may also be provided on the website. Such notice shall contain a description of the proposed district or extension, state the estimated rate per thousand dollars of assessed valuation, based on the aggregate assessed valuation of taxable real property of the proposed district or extension district shown in the latest completed final assessment roll, projected to be assessed, levied and collected for purposes of the proposed district or extended district for the fiscal year of its operation and specify the time when and the place where the town board or boards will meet to consider such petition and to hear all persons interested in the subject concerning the same. If the petition shall provide for the dissolution of an existing water supply district upon the establishment of the fire district, the notice of hearing shall so specify. If, upon the establishment or extension of a fire district, the fire district would become the sponsor of a service award program pursuant to section two hundred sixteen-b of the general municipal law, the notice of hearing shall so specify and contain a statement of the estimated annual cost of the service award program to the fire district; provided, however, that if, upon the establishment or extension of a fire district, the ensuing fire district would become the sponsor of a service award program pursuant to section two hundred sixteen-b of the general municipal law, the resolutions establishing the districts shall be submitted in each such town in the manner provided by article seven of this chapter. Prior to the publication of the notice, the board or boards shall cause to be prepared, and file for public inspection with the town clerk, a detailed explanation of how the estimated rate of assessment for the proposed district or extended district was computed.

b. (1) If the permission of the state comptroller is not required pursuant to section one hundred seventy-three of this article because it is not proposed to finance an expenditure for the district or extension by the issuance of bonds, notes, certificates or other evidences of indebtedness of the fire district, a certified copy of the notice shall be filed with the state comptroller on or about the date of the

publication of such notice.

(2) Notwithstanding the provisions of subparagraph one of this paragraph the state comptroller shall not be precluded from requiring the submission of additional information or data in such form and detail as the state comptroller shall deem sufficient or from causing an investigation to be made with respect to the establishment or extension of a district or an increase in the maximum amount to be expended.

3. After a hearing held upon notice as hereinbefore provided and upon the evidence given thereat, the town board or boards shall determine by resolution:

(a) Whether the petition is signed, and acknowledged or proved, or authenticated as required by law and is otherwise sufficient;

(b) Whether all the property and property owners within the proposed district or extension are benefited thereby;

(c) Whether all the property and property owners benefited are included within the limits of the proposed district or extension;

(d) Whether it is in the public interest to grant in whole or in part the relief sought.

If the town board shall determine that the petition is not signed, and acknowledged or proved, or authenticated as required by law or that it is otherwise insufficient, or if it is determined that it be not in the public interest to grant in whole or in part the relief sought, the town board shall deny the petition.

If the town board shall determine that the petition is signed, and acknowledged or proved, or authenticated as required by law and is otherwise sufficient and that it is in the public interest to grant the relief sought, either in whole or in part, but shall find that any part or portion of the property or property owners within the proposed district or extension are not benefited thereby or that certain property or property owners benefited thereby have not been included therein, the town board shall specify the necessary changes of the boundaries of the proposed district or extension to be made in order that all of the property and property owners and only such property and property owners as are benefited shall be included within such proposed district or

extension, and the board shall call a further hearing at a definite place and time not less than fifteen nor more than twenty-five days after such determination. Notice of such further hearing shall be posted, published and mailed in the manner provided in this section except that such notice shall also specify the manner in which it is proposed to alter the boundaries of the proposed district or extension. Such further hearing shall be conducted in the same manner as an original hearing upon a petition. If and when the town board shall determine in the affirmative all of the questions set forth in this subdivision, the board may adopt a resolution approving the establishment or extension of the district as the boundaries shall be finally determined, but no such resolution so approving shall be adopted unless the petition shall comply with the requirements of this section as to sufficiency of signers as the boundaries of the proposed district or extension shall be finally determined.