§ 172-g. Filing of determination. 1. Whenever the board of fire commissioners and the town board shall adopt a resolution diminishing the area of a fire district and including such area in a fire protection district, the town clerk shall cause a certified copy of such resolution to be duly recorded in the office of the clerk of the county in which such fire district and fire protection district are located, and shall, within ten days cause a certified copy of such resolution to be filed in the state department of audit and control at Albany, New York. When so recorded, such resolution shall be presumptive evidence of the regularity of the establishment of the fire protection district and the diminution of the fire district. The expense of such recording shall be a charge against the fire district. The said determination shall be final and conclusive unless a proceeding has been commenced for a review in the manner provided by article seventy-eight of the civil practice law and rules within thirty days from the time of recording thereof.

2. In the event that the boundaries of a fire district having indebtedness, either bonded or temporary, shall be diminished pursuant hereto, such district shall continue in law as it existed immediately prior to such change of boundaries for the purpose of paying such indebtedness, and there shall be annually assessed and levied upon and collected from the taxable real property within such district as it existed immediately prior to such diminution of its boundaries, and in the same manner and at the time and by the same officers as town taxes are assessed, levied and collected, a sum sufficient to pay such indebtedness and interest thereon as the same shall become due. All and only the real property within the diminished boundaries of the district as they exist after the diminution thereof shall be liable for the payment of indebtedness incurred for the purposes of such district after such diminution. For the purposes hereof, such diminution of boundaries shall be deemed effective upon the adoption by the town board of the resolution providing therefor, unless such resolution shall specify some other date for such purpose, in which case such diminution shall be deemed effective upon the date so specified.