§ 173. Filing of determination. 1. Whenever the town board or boards shall adopt a resolution establishing or extending a fire alarm district or a fire protection district, or consolidating two or more adjoining fire districts or fire protection districts, or altering the boundaries of a fire district or fire protection district, or dissolving a fire district, a fire alarm district or fire protection district, the town clerk or clerks shall cause a certified copy of such resolution to be duly recorded in the office of the clerk of the county or counties in which such fire district, fire alarm district, fire protection district, or consolidated or altered fire districts, or consolidated fire protection districts, 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, extension, consolidation, dissolution or alteration of such district or districts. The expense of such recording shall be a charge against the district or districts. The said determination shall be final and conclusive unless a proceeding has been commenced for 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. Whenever the town board or boards shall adopt a resolution establishing or extending a fire district for which it is proposed that an expenditure is to be financed by the issuance of bonds, notes, certificates or other evidences of indebtedness of the fire district, such resolution or determination shall be submitted to the state comptroller for approval in the following manner:

(a) Within ten days after the adoption of a resolution by a town board approving the establishment or extension of such a district, the town clerk of the town shall file a certified copy of such resolution, in duplicate, in the office of the state department of audit and control at Albany, New York, together with an application, in duplicate, for permission to create or extend such district as the case may be. Such application shall be executed and verified by the supervisor, or by such other officer of the town as the town board shall determine, and shall include the following:

(1) A certified copy of the petition, if there is one, omitting,

however, the signatures and acknowledgments or proofs, or authentications.

(2) An itemized statement of the existing indebtedness of the town, both temporary and bonded, including the indebtedness of the town for all special district purposes.

(3) A statement of the aggregate assessed valuation of the taxable real property situated in the proposed district or extension thereof, and, if there is a petition, of the portion thereof owned by resident owners.

(b) Whenever such an application shall be filed in the office of the department of audit and control, the state comptroller shall within five days thereafter give notice thereof to the board of supervisors of the county in which such proposed district or extension is located by filing with the clerk of such board of supervisors one copy of such application. At any time within fifteen days of the filing of the application, said board of supervisors may file an objection, in writing, in the office of said department of audit and control. In addition, the state comptroller shall determine whether the public interest will be served by the creation or extension of the district and also whether the cost thereof will be an undue burden upon the property of the proposed district or extension. The state comptroller may make such determinations upon the original or any amended application, or in his discretion may require the submission of additional information or data in such form and detail as he shall deem sufficient, or may cause an investigation to be made, to aid him in making the determinations above mentioned.

3. Upon the expiration of fifteen days from the date of the filing of such application with the clerk of the board of supervisors and upon reaching a determination, the comptroller shall make an order, in duplicate, granting or denying permission for the creation or extension of the district and shall file one copy of such order in the office of the state department of audit and control at Albany, New York, and the other in the office of the town clerk of the town in which the proposed district or extension is located. The town clerk shall present such order to the town board of the town at the next meeting thereof.

4. If the state comptroller shall deny permission for the creation or extension of the district, the town board shall forthwith adopt an order denying the petition. If the state comptroller shall grant permission therefor or if permission of the state comptroller is not required, the town board may adopt an order establishing the district or extension as the boundaries shall be finally determined. The town clerk shall cause certified copies of its resolution and such order to be duly recorded in the office of the clerk of the county or counties in which such fire district is located. When so recorded such resolution and order shall be presumptive evidence of the regularity of the establishment or extension of such district. The expense of such recording shall be a charge against the district. The said determination shall be final and conclusive unless a proceeding for review in the manner provided by article seventy-eight of the civil practice law and rules has been commenced within thirty days from the time of the recording thereof. Within ten days after the adoption of such order by the town board, establishing the district or extension, the town clerk shall cause a certified copy of such order to be filed in the office of the state department of audit and control at Albany, New York.

5. If the petition for the establishment of a fire district shall provide for the dissolution of an existing coterminous water supply district having no bonded indebtedness, then upon the establishment of the fire district the district so established shall assume and pay all the liabilities and indebtedness of the water supply district so dissolved.