§ 189-d. Establishment of district. The clerk of such town or village designated by the town and village boards participating in the determination to establish or extend any joint fire district pursuant to this article shall, within ten days, cause a certified copy of the determination establishing or extending the district to be filed in the state department of audit and control at Albany, New York, and shall, within ten days, cause a certified copy of such determination to be recorded in the office of the county clerk, and when so recorded it shall be presumptive evidence of the regularity and validity of the creation of the district and of the acts of such boards relating thereto. A review of such determination may be had in the manner provided in section one hundred seventy-three of this chapter, except that the undertaking for costs and expenses shall run to such town and village and apply to the costs and expenses of each.