§ 189-h. Annual statement of expenditures and levy of taxes. 1. (a) The fiscal year of each joint fire district shall begin on the first day of January and end on the thirty-first day of December. For each fiscal year, the board of commissioners of each joint fire district shall prepare and adopt an annual budget in accordance with subdivisions two and three of section one hundred eighty-one of this chapter.

(b) Within three days after the adoption of the annual budget of a joint fire district, the fire district secretary shall prepare and deliver to the town clerk of each town in which the fire district is located two certified copies of the annual budget, and file a certified copy of the annual budget with the clerk of each village in which the joint fire district is located. Neither the town board, town supervisor, town clerk or any other officer or employee of any such town, nor the board of trustees, mayor, clerk, treasurer or any other officer or employee of any such village, shall make any change to the annual budget of the fire district.

(c) After the annual budget of the joint fire district has been affixed to the annual budget adopted by the town board and a certified copy presented to the board of supervisors of the county in which the town is situated as required by section one hundred fifteen of this chapter, the board of supervisors shall assess and levy upon the taxable real property within the joint fire districts the amounts to be raised by tax for the purposes of the respective districts as specified in such annual budgets and shall cause the amount so assessed and levied to be collected, in the same manner and at the same time and by the same officers as town taxes are assessed, levied and collected, provided, that when a joint fire district is located in more than one town, the amount to be raised by tax from the area of each such town in which the joint fire district is located shall be determined in accordance with subdivision (d) of this section. When such taxes are collected, the amount thereof shall be paid to the supervisor of the town and by him immediately paid to the treasurer of the joint fire district.

(d) If a joint fire district includes taxable property located in more than one town, the amount to be assessed, levied and collected upon the property within each of such towns shall be apportioned in accordance with section eight hundred six of the real property tax law.

2. In any case where a parcel of real property separately assessed on the town assessment roll shall be divided by the line of the joint fire district or of any zone established therein as provided in subdivision twenty-seven of section one hundred seventy-six of this chapter, it shall be the duty of the town assessors, after the valuation of the whole of such parcel shall have been fixed, to determine what proportion of such valuation is on account of that part of such parcel lying within the limits of the joint fire district or of such zone or zones, and the assessors shall enter such proportion separately on the assessment roll. The valuation of the real property lying within such joint fire district or within such zone or zones, as so fixed and determined, shall be the valuation subject to taxation for the purposes of such joint fire district or of such zone or zones.

3. The treasurer of each joint fire district shall prepare and file annually in the office of the town clerk of each town in which any part of such joint fire district shall be located, and in the office of the state comptroller, a financial statement setting forth in detail the receipts and expenditures of such joint fire district. Such statement shall be filed in such offices within sixty days after the close of the fiscal year of the joint fire district.