§ 191-a. Preparation of maps and plans for sewer, wastewater disposal, drainage and water districts before petition. The town board of any town may adopt a resolution, subject to a permissive referendum, appropriating a specific amount to pay the cost of preparing a general map and plan for providing sewer, wastewater disposal, drainage or water facilities and services in any portion of the town not included within the boundaries of any incorporated village, city or existing improvement district in which such facilities or services are provided, except that all or part of an incorporated village may be included therein on consent of the village expressed in a local law, ordinance or resolution, subject to a referendum on petition under section twenty-four of the municipal home rule law or a permissive referendum under article five-a of the village law, as the case may be. All such maps and plans shall conform with the requirements of section one hundred ninety-two of this article, and shall be filed with the town clerk. The town board may determine that such maps and plans shall be prepared by or under the supervision of town officers and employees to be designated by the town board, or by persons to be employed for that purpose, or the town board may contract for the preparation thereof, within the limitations of the amount appropriated. Except as otherwise provided herein, the expense incurred for the preparation of such maps and plans shall be a town charge, and shall be assessed, levied and collected in the same manner as other town charges. If the town board shall thereafter establish or extend a sewer, wastewater disposal, drainage or water district and construct a sewer, wastewater disposal, drainage or water system therein, pursuant to the provisions of section one hundred ninety-one of this article, the expense incurred by the town for the preparation of the maps and plans therefor shall be deemed to be part of the cost of such improvement, and the town shall be reimbursed the amount paid therefor, or such portion of that amount which the town board, at the public hearing held pursuant to section one hundred ninety-four of this chapter, shall allocate against such district.