§ 202. Expenses of improvement; how raised. 1. The expense of any public improvement made under authority of this article shall include the amount of all contracts, the costs of all lands and interests therein necessarily acquired including the total payments of principal remaining on obligations assumed pursuant to paragraph (b) of subdivision twelve of section one hundred ninety-eight, the costs of erection of necessary buildings for operation or administration of the improvement, printing, publishing, interest on loans, legal and engineering services and all other expenses incurred or occasioned by reason of the improvement or project. The town board, upon the submission of a verified statement of the cost of preparation of the map and plan accompanying a petition for the establishment of a sewer, wastewater disposal, drainage, water or water quality treatment district, and upon the submission of a verified statement of the cost to petitioners for legal services rendered in a proceeding for establishment or extension of any improvement district, may refund to the petitioners the reasonable cost thereof and include the amount or amounts refunded as a part of the cost of the improvement. In addition, the town board may apportion against and charge to the cost of making any improvement an allowance for any services rendered by the town attorney, town engineer or any salaried town employee, when such services have been necessary to or occasioned by reason of the making of the particular improvement.

2. The expense of the establishment of a sewer, sewage disposal, wastewater disposal, drainage or water quality treatment district and of constructing a trunk sewer or drainage system therein and of constructing lateral sewers, drains and water mains pursuant to paragraph (a) of subdivision one of section one hundred ninety-nine, and of constructing street improvements pursuant to section two hundred shall be borne by local assessment upon the several lots and parcels of lands which the town board shall determine and specify to be especially benefited by the improvement, and the town board shall apportion and assess upon and collect from the several lots and parcels of land so deemed benefited, so much upon and from each as shall be in just proportion to the amount of benefit which the improvement shall confer upon the same.

3. The expense of the establishment of a park, public parking, water, lighting, snow removal, water supply, water, water storage and distribution, sidewalk, refuse and garbage, aquatic growth control district, ambulance district, harbor improvement district, watershed protection improvement district, public dock district, fallout shelter district, or beach erosion control district, and providing improvements or services, or both, therefor, and of constructing lateral water mains pursuant to paragraph (b) of subdivision one of section one hundred ninety-nine, shall be assessed, levied and collected from the several lots and parcels of land within the district for each purpose in the same manner and at the same time as other town charges, except as otherwise provided by law. In the event that any order adopted pursuant to section two hundred nine-d of this chapter for the establishment of a water district, sidewalk district, a public parking district, a refuse and garbage district, an aquatic growth control district, lighting district, watershed protection improvement district, or beach erosion and control district or that any petition for the establishment of a water district, sidewalk district, a public parking district, a refuse and garbage district, an aquatic growth control district, lighting district, or beach erosion control district, shall contain a statement that the cost of constructing the water system, sidewalks, lighting system, or acquiring and improving lands for public parking or for refuse and garbage purposes or for beach erosion control, or for watershed protection improvement district or for aquatic growth control, shall be assessed by the town board in proportion as nearly as may be to the benefit which each lot or parcel will derive therefrom, the amount to be raised for the payment of the principal and interest of the bonds issued for the construction of the water system, sidewalks, lighting system, or acquiring and improving lands for public parking or for refuse and garbage purposes or for beach erosion control, or for aquatic growth control, or for watershed protection improvement district pursuant to such petition or order, shall be assessed on the lands within such district in the same manner as provided in the case of trunk sewers. The expense of constructing lateral water mains pursuant to paragraph (c) of subdivision one of section one hundred ninety-nine shall be assessed, levied and collected from the several lots and

parcels of land within the district in proportion to the area of such lot or parcel of land to the total area of the district.

4. Except as provided in section two hundred four of this article, in all districts in which assessments have heretofore been levied upon an ad valorem basis, assessments shall hereafter be levied upon the same basis. In all districts in which assessments have heretofore been levied upon a benefit basis, assessments shall hereafter be levied upon the same basis.

5. The expense of any extension to an existing water, sewer, wastewater disposal or drainage district shall include all the costs and expenses occasioned by reason of such extensions and in addition thereto such proportion of the cost of any reservoir or reservoirs, standpipes, water purification works, pumping stations and main water lines, including lands, of the original district and such proportion of the cost of the outfall and trunk sewer and sewage disposal or treatment works including lands of the original district, as the town board shall determine. If the expense of constructing an improvement in a district shall be borne by local assessment upon the lands deemed especially benefited by the improvement and in proportion to the amount of benefit which the improvement conferred upon the same, the expense of an extension to such district shall be borne by local assessment upon the several lots and parcels of land within the extension which the town board shall determine and specify to be especially benefited by the improvement, and the town board shall apportion and assess upon and collect from the several lots and parcels of land so deemed benefited, so much upon each as shall be in just proportion to the amount of benefit which the improvement shall confer upon the same. If the expense of constructing or providing an improvement in a district shall be assessed, levied and collected from the several lots or parcels of land within the district in the same manner and at the same time as other town charges, the expense of an extension to such district shall also be assessed, levied and collected from the several lots and parcels of land within such extension in the same manner and at the same time as other town charges.

6. Notwithstanding the provisions of subdivision five of this section, whenever pursuant to section two hundred six-a of this article, all expenses of a district, including all extensions thereto, shall thereafter be charged against the entire area of the district as extended, then the cost of all improvements for the original district and any extensions thereto, together with the cost of any further improvements authorized pursuant to section one hundred ninety-nine or two hundred two-b of this article, shall be assessed against the area of the entire district, as extended, utilizing a single consolidated assessment roll.