**§ 202-a. Expense of maintenance.** After the improvement is constructed and completed, it shall be maintained by the town board and the expense of such maintenance shall be a charge upon the district or upon the lots or parcels of land against which the expense of the improvement was charged.

1. If the expense of such improvement is required by section two hundred two to be assessed, levied and collected from the several lots and parcels of land in the same manner and at the same time as other town charges, the expense of maintenance of such improvement shall be assessed, levied and collected in like manner.

2. If the expense of such improvement is required by section two hundred two to be apportioned and assessed upon such lots or parcels of land in proportion to the amount of benefit which the improvement shall confer upon the same, the expense of maintenance of such improvement shall be apportioned and assessed in like manner.

3. The commissioners, if there be commissioners, of every district in which the expense of the improvement is required to be apportioned or assessed in proportion to the amount of benefit conferred, and the town board in every other instance, shall annually prepare detailed estimates in writing of the anticipated revenues and expenditures for such district and special improvement for the purpose of determining the amount of money required to meet the expense of maintaining the improvement for the fiscal year commencing on the first day of January next succeeding. Such estimate may contain for contingent purposes, an amount not to exceed ten per centum of the amount estimated as necessary to meet the expense of maintaining the improvement exclusive of the amount necessary to pay debt service and judgments.

4. After such annual estimates have been prepared, the commissioners of the district, or the town board if there be no commissioners, shall annually assess the amount of the estimate of expenditures, less the estimate of revenues as set forth in the estimate so prepared, on the lots and parcels of land against which the expense of the improvement was charged, in proportion as nearly as may be to the benefit which each

lot or parcel will derive therefrom and shall prepare an assessment roll which shall describe each such lot or parcel of land in such manner that the same may be ascertained and identified and shall show the name or names of the reputed owner or owners thereof, and the aggregate amount of the assessment levied upon such lot or parcel of land, provided that in towns in the county of Westchester where the anticipated expenditures do not exceed the sum of five hundred dollars, no assessment roll shall be required. The commissioners, or the town board if there be no commissioners, shall file such estimates and the assessment roll with the town clerk between the first and the fifteenth days of September in each year, except that in towns in Westchester county such estimates and assessment roll, if required, shall be prepared and filed with the town clerk at the time set forth in subdivision two of section one hundred six and section one hundred eight of this chapter.

5. The town board shall hold a public hearing thereon in the manner and upon the notice prescribed by section two hundred thirty-nine, except that in towns in Westchester county such hearing shall be held in accordance with the provisions of section one hundred eight of this chapter. After such public hearing, it shall be the duty of the town board to adopt such assessment roll as originally prepared or to amend or change such assessment roll or to prepare a new roll, but no such amended, changed or new roll shall be adopted unless the town board shall hold a hearing thereon in the manner and upon the notice prescribed for the original hearing. Such original, amended, changed or new roll shall be adopted at least thirty days before the annual meeting of the board of supervisors at which taxes are levied in the county in which the town is situated, except that this provision shall not apply to towns in Westchester county.

6. Except in the Keuka Park water district, town of Jerusalem, county of Yates as provided in subdivision six-a of this section, when said assessment roll has been adopted, it shall be filed forthwith in the office of the town clerk. The supervisor shall transmit to the board of supervisors, or other levying body, at the meeting thereof at which taxes are levied, a copy of such assessment roll. It shall be the duty of the board of supervisors, or other levying body, to levy the sum

apportioned to and assessed upon each such lot or parcel of land, in such assessment roll, against such lot or parcel of land at the time and in the manner provided by law for the levy of state, county or town taxes, and in any case where no assessment roll is required, to spread the amount of the levy in proportion as nearly as may be to the benefit which each lot or parcel will derive therefrom.

6-a. In the Keuka Park water district, town of Jerusalem, county of Yates, when said assessment roll has been adopted, it shall be filed forthwith in the office of the town clerk. The town clerk shall send to the owner of each lot or parcel of land in such assessment roll not later than January first of the year next ensuing a notice setting forth the sum apportioned to and assessed upon each such lot or parcel of land in such assessment roll. Such notice shall further state that the sum so apportioned and assessed may be paid in one lump sum on or before January thirty-first next ensuing or in such installments between January first and September thirtieth next ensuing as the town board may from time to time designate by resolution. On October fifteenth next ensuing the supervisor shall transmit to the Yates county legislature at the meeting thereof at which taxes are levied a copy of such assessment roll showing the sums apportioned to and assessed upon each such lot or parcel of land and the sums which have been paid thereon to date. It shall be the duty of the Yates county legislature to levy the sum remaining unpaid upon each such lot or parcel of land in such assessment roll against such lot or parcel of land at the time and in the manner provided by law for the levy of state, county or town taxes.

7. The town board may apportion against and charge to the expense of maintaining any improvement an allowance for any services rendered by any town officer or employee when such services have been necessary to and occasioned by reason of the maintenance of an improvement, or the town board may separately compensate any town officer or employee for services necessary to or occasioned by reason of the maintenance of an improvement and include the amount so paid in the expense of such maintenance.

8. The town board shall cause to be prepared estimates required to

meet expenses for annual monitoring, testing, operation and maintenance of the water quality treatment district, at the same time as provided in this chapter for the preparation of the tentative budget for the town. Such annual estimates shall contain the anticipated revenue and expenditures for such district for the ensuing year. It shall also show the amount of expenses which shall be apportioned or charged against each lot or parcel within such district in proportion as nearly as may be to the benefit which each such lot or parcel will derive from the service or improvement. After such annual estimates have been prepared, the town board shall cause a notice to be published in the official newspaper, or if none has been designated, a newspaper having general circulation in the town, that the same may be examined in the town clerk's office and that a public hearing will be held thereon by the town board, specifying the time when and the place where such hearing will be held. Such public hearing may be held on the same day as the hearing on the preliminary budget. Such notice shall be published at least five days before such hearing. After such hearing the town board shall adopt such estimates or it may amend and modify the same. If the amount apportioned against any one parcel is increased after the public hearing, the town board shall hold another public hearing on like notice. Such annual estimates and the apportionment against each such parcel shall be adopted by the town board no later than the date of adoption of the annual town budget. After such adoption such annual estimates shall be filed in the office of the town clerk, and the supervisor shall transmit the same to the tax levying body which shall levy the amount apportioned against each parcel or lot at the same time and in the manner provided by law for the levy of town and county taxes. Such amount so levied shall be collected and enforced at the same time and in the manner that town and county taxes are collected and enforced.