**§ 209-f. Application for permission of state comptroller to establish or extend district.** 1. Unless it is proposed or required that the town in which such district or extension is located shall finance the cost thereof by the issuance of the bonds, notes, certificates or other evidences of indebtedness of the town therefor, or shall assume the debt service on obligations issued to finance the cost of facilities, pursuant to subdivision twelve of section one hundred ninety-eight of this chapter, and, if the state comptroller shall have computed average estimated costs for similar types of districts, the cost of the district or extension to the typical property or, if different, the cost of the district or extension to the typical one or two family home as stated in the notice of hearing is above the average estimated cost to the typical properties or homes for the establishment or extension of similar types of districts as may be annually computed by the state comptroller, the permission of the state comptroller shall not be required for the establishment or extension of a district and the construction of an improvement or the providing of a service therein, including an increase in the maximum amount proposed to be expended for the improvement in a district, except as otherwise provided by section two hundred two-b of this chapter. The state comptroller annually shall provide to towns notice of the average cost thresholds as may be computed in accordance with this section.

2. Where the permission of the state comptroller is not required pursuant to this section and if the certificate of the town clerk required to be filed pursuant to subdivision four of section two hundred nine-e of this article establishes that no petition was filed requesting a referendum or that such petition was filed and the result of the vote on the proposition submitted at the referendum held pursuant thereto was in the affirmative, the town board shall adopt a final order establishing or extending the district.

3. (a) Except as otherwise provided in subdivision one of this section, within ten days after the adoption of a resolution by a town board approving the establishment or extension of a district and the construction of an improvement or the providing of a service therein, the town clerk of the town shall file a certified copy of such

resolution, in duplicate, in the office of the state department of audit and control at Albany, New York, together with an application, in duplicate, for permission to create or extend such district as the case may be. Such application shall be executed and verified by the supervisor, or such other officer of the town as the town board shall determine, and shall include the following:

(1) A certified copy of the notice of public hearing, with proof of publishing and posting thereof as required by this article, and, in the instance of a sewer, wastewater disposal, drainage or water district, of the map, plan and report filed in the town clerk's office pursuant to section two hundred nine-c;

(2) An itemized statement of the then outstanding indebtedness of the town for all purposes, as evidenced by bonds, bond anticipation notes, capital notes, deferred payment notes and budget notes; the amount of budgetary appropriations for the payment of any such outstanding indebtedness, whether or not such appropriations have been realized as cash; the amount of indebtedness proposed to be contracted for the improvement, and the amounts, purposes and probable dates of issuance of any bonds, bond anticipation notes, capital notes, deferred payment notes and budget notes which the town has authorized to be issued but which in fact have not been issued on the date of such application;

(3) A statement of the aggregate assessed valuation of the real property situated in the proposed district or extension thereof, as such assessed valuations are shown on the last completed assessment roll of the town prior to the date of such application;

(4) A statement of the average full valuation of the taxable real property of the town. Such average full valuation shall be determined in accordance with the provisions of the first paragraph of subdivision seven-a of section 2.00 of the local finance law;

(5) A statement as to the manner in which it is proposed to finance the cost of the improvement.

(b) Whenever such an application shall be filed in the office of the department of audit and control, the state comptroller shall within five days thereafter give notice thereof to the board of supervisors of the county in which such proposed district or extension is located by filing with the clerk of such board of supervisors one copy of such application. At any time within fifteen days of the filing of the

application, the board of supervisors may file an objection, in writing, in the office of the department of audit and control.

(c) Thereafter and subsequent to the filing in the office of the county clerk and the department of audit and control of the certificate required to be filed by the town clerk pursuant to subdivision four of section two hundred nine-e of this article, the state comptroller shall determine whether the public interest will be served by the establishment or extension of the district and also whether the cost thereof will be an undue burden upon the property of the proposed district or extension. The state comptroller may make such determinations upon the original or any amended application, or in his discretion may require the submission of additional information or data in such form and detail as he shall deem sufficient, or may cause an investigation to be made, to aid him in making the determinations above mentioned.

4. Upon the expiration of fifteen days from the date of the filing of such application with the clerk of the board of supervisors, the comptroller shall make an order, in duplicate, granting or denying permission for the establishment or extension of the district and shall file one copy of such order in the office of the state department of audit and control at Albany, New York, and the other in the office of the town clerk of the town in which the proposed district or extension is located. The town clerk shall present such order to the town board of the town at the next meeting thereof. If the certificate required to be filed by the town clerk pursuant to the provisions of subdivision four of section two hundred nine-e of this article states that the proposition submitted at such referendum was disapproved, the comptroller shall return the application to the town clerk without taking any action thereon.

5. If the state comptroller shall deny permission for the establishment or extension of the district, the town board shall forthwith adopt an order terminating its proceedings in connection with the proposed establishment or extension of such district. If the state comptroller shall grant permission therefor, the town board shall adopt a final order establishing the district or extension as the boundaries

shall be finally determined.