§ 215. Powers and duties of improvement district commissioners. Subject to law and the provisions of this chapter, the commissioners of every improvement district shall constitute and be known as the board of commissioners of such improvement district. Such board of commissioners

1. Shall elect one of their members as chairman and another as secretary of the board of commissioners at the first meeting thereof following each annual election of district commissioners, or the board of commissioners may designate the town clerk of such town as secretary of the board of commissioners and when so designated the town clerk shall act as secretary thereof without additional compensation. Every board of commissioners shall file and maintain in the office of the town clerk a complete and accurate record of all proceedings of such board including certified copies of the minutes of each meeting within ten days after each such meeting.

1-a. May, when specifically authorized by the town board and subject to such restrictions as the town board may impose not inconsistent with law, designate one of their members as treasurer and disbursing officer for such district in place of the supervisor, and when a commissioner has been so designated, the supervisor, and the receiver of taxes and assessments or town tax collector shall pay over to the treasurer of the district all taxes, assessments or water rates or rentals assessed, levied or collected for district purposes or services rendered by such district, and all proceeds of obligations issued for district improvements. The proceeds of obligations issued for district improvements shall be deposited, secured and used pursuant to the manner prescribed by section 165.00 of the local finance law. The treasurer shall, within ten days, deposit and secure all other moneys in the manner provided by section ten of the general municipal law. The board of commissioners shall require the treasurer so designated, before entering upon the duties of his office, to give an official undertaking, conditioned for the faithful performance of his duties and that he will well and truly keep, pay over and account for all moneys and property belonging to the district and coming into his hands as treasurer, in such form, in such sum and with such sureties as the board of commissioners shall direct and approve, and such approval shall be

indicated upon such undertaking; and when approved, such undertaking shall be filed in the office of the town clerk. The board of commissioners may determine by resolution that such undertaking shall be executed by a surety company authorized to transact business in the state of New York, and the expense thereof shall be a charge on the district.

1-b. Shall audit all claims against the district and shall order the payment thereof by the district treasurer or the town supervisor, as the case may be, in the amounts allowed. Except as otherwise provided by this subdivision, no such claim shall be audited or ordered paid by the board of commissioners unless an itemized voucher therefor, verified by or on behalf of the claimant, in such form as the board of commissioners shall prescribe, shall have been presented to the board of commissioners for audit and allowance. The board of commissioners may, however, provide by resolution, that any such claim may be presented, audited and paid if it shall have been certified to be true and correct in a statement signed by or on behalf of the claimant upon a form prescribed by the board of commissioners. The provisions of this subdivision shall not be applicable to claims for the payment of fixed salaries of officers or employees, the principal of or interest on obligations issued for purposes of the district, fixed amounts becoming due on lawful contracts for periods exceeding one year, and amounts which the district may be required to pay to the state employees' retirement system on account of contributions for past and current services of officers and employees.

1-c. Notwithstanding the provisions of subdivision one-b of this section, may by resolution establish a petty cash fund for the improvement district treasurer for the payment, in advance of audit, of properly itemized and verified or certified bills for materials, supplies or services furnished to the improvement district for the conduct of its affairs and upon terms calling for payment to the vendor upon the delivery of any such materials or supplies or the rendering of any such services. The amount of such petty cash fund shall not exceed two hundred fifty dollars. At the time of any payment from such fund, the treasurer shall require delivery to him of a bill in form sufficient

for audit by the board of commissioners of such improvement district as required by law. At each meeting of the board of commissioners a list of all expenditures made from such funds since the last meeting of the board, together with the bill supporting such expenditures, shall be presented by the treasurer to the board of commissioners for audit. The board of commissioners of such improvement district shall direct the treasurer to reimburse such petty cash fund from the appropriate budgetary item or items, in an amount equal to the total of such bills which it shall so audit and allow. Any of such bills or any portion of such bills which the board of commissioners shall refuse to audit and allow shall be the personal liability of the treasurer and he shall promptly reimburse such petty cash fund in the amount of such disallowances. If such reimbursement has not been made by the time of the first payment of salary to the treasurer after the action of the board of commissioners in disallowing an amount so expended, such amount shall be withheld from such salary payment to the treasurer and, if necessary, subsequent salary payments and paid into such petty cash fund until an amount equal to the amount so disallowed in the audit of the board of commissioners has been repaid to the petty cash fund. Any bond or undertaking filed by the treasurer shall be available to the improvement district for recovery of any losses incurred by reason of the operation of such petty cash funds.

2. Shall cause a map to be prepared showing the exact boundaries of the district and file a certified copy thereof in the office of the town clerk.

3. Shall give notice of annual elections in the manner provided in this article.

4. Subject to the provisions of this article, shall have the management and control of the property of the district and may insure the same against loss or damage from any risk whatsoever.

5. Subject to the provisions of this article, may acquire by purchase, lease, gift, devise or by condemnation, real property for any of the purposes authorized by law. All real property required for any district

purpose, shall be deemed to be required for public use and may be acquired by such district.

6. May sue and be sued as the board of commissioners of the district for the breach of any contract entered into by them, pursuant to this article. Any sum of money recovered by them in such an action shall be paid over to the town treasury and be credited to the improvement district. In the event of the entry of any judgment against such board of commissioners such board shall notify the town board as to the amount of such judgment, interest and costs, and the town board shall forthwith satisfy and pay such judgment, interest and costs, and the amount so paid in satisfaction of any such judgment, interest and costs shall be a charge against such improvement district and as such levied against the taxable property therein, or the amount of any such judgment, including interest and costs may be financed pursuant to the local finance law in which event amounts necessary to provide for the annual payments of principal of and interest on any obligations issued by the town for such purpose shall be a charge against such improvement district and as such levied against the taxable property therein.

8. Shall have the power, with the approval of the majority of the town board, and, if a public hearing thereon is required by paragraph (a) of subdivision twelve of section one hundred ninety-eight of this chapter, after such hearing, and within the limits authorized by such paragraph, to sell or lease any real or personal property owned by, but not required for the purposes of, the district. The receipts from such sale or lease shall be paid to the supervisor of the town and credited to the district and may be expended for any district purpose permitted by law, as the board of commissioners may direct.

9. Shall, on or before the fifteenth day of January, of each and every year, file with the town clerk and post on the website of the district, provided such website is maintained, a report for the preceding year ending the thirty-first day of December, containing a statement of the following facts:

a. The amount of money on hand at the beginning of the year, and the

receipts from all sources during such year.

b. An itemized statement of the amount paid out during such year, and the balance on hand.

c. The outstanding indebtedness of the district, either bonded or otherwise, separately stated.

d. The estimated deficiency in the amount necessary to pay principal or interest or the expenses of the district during the next year, after applying thereto the probable amount of income.

e. The improvements and extensions made during such preceding year in the district.

f. Such other facts as the board deems important for the information of the district, together with such recommendations concerning such district as may be deemed proper. Upon receipt of the filing of the report, the town clerk shall cause a copy of the report to be posted on the website of the town, if such website is maintained.

9-a. Shall annually prepare an estimate of proposed expenditures for and revenues of such district for the year beginning with the next succeeding January first. Such estimate shall specify by item all proposed expenditures for general purposes, including expert and professional services, and for debt service. 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. The board of commissioners shall conduct a public hearing on such estimate on the first Thursday following the first Tuesday of September, for the calendar year two thousand thirteen on the second Thursday following the first Tuesday of September or, in Westchester and Monroe counties, the first Thursday following the first Tuesday of October. Notice of such hearing shall be published at least once in the official newspaper of the town wherein such district is located, or if no official newspaper has been designated by the town, in any newspaper

having general circulation in the district. The notice may be published in such other newspapers as the board of commissioners may direct. The notice of hearing shall be published not more than twenty nor less than five days prior to the day specified for the hearing. The notice of hearing shall state the time when and the place where the public hearing will be held, the purpose thereof, and that a copy of the estimate of proposed expenditures for and revenues of such district for the year beginning with the succeeding first day of January is available for public inspection at specified times and at a specified public place. After the public hearing, the board of commissioners of an improvement district may change, alter and revise such estimate prior to filing with the budget officer. Notice of such public hearing shall also be posted on the websites of the district and the town in which the district is located, provided such websites are maintained, on the signboard of the town and conspicuously posted in three or more designated public locations within the district, on or about the day on which such notice is published.

10. Shall, after the public hearing conducted as prescribed in subdivision nine-a of this section, annually file with the budget officer at the time specified in sections one hundred four and two hundred two-a of this chapter and post on the website of the district, if such website is maintained, the estimate of proposed expenditures for and revenues of such district for the year beginning with the succeeding first day of January. Upon receipt of the filing of the estimate, the budget officer shall cause a copy of such estimate to be posted on the website of the town, if such website is maintained. In any town, the town board may reduce any item specified in such estimate, but may not reduce any item relating to estimated revenues and debt service unless the majority of the commissioners of an improvement district request such reduction in writing.

11. May award contracts in the same manner and upon the same notice as provided for the award of contracts by the town board in article twelve, provided, however, that the board of commissioners shall not incur any indebtedness or contract any obligation in excess of the amount provided for in the annual estimate and for which a tax or assessment has been

previously levied upon the district, except pursuant to petition as hereinafter provided or except from funds made available pursuant to the local finance law.

12. Shall adopt a resolution prescribing how water connections shall be made and shall make and establish from time to time, water rates to be paid by consumers and may provide for the payment of such water charges in advance. The board of commissioners may provide that a discount shall be allowed for the prompt payment of water rates within the time required by such board for the payment thereof. Such water charges shall be a lien upon the real property upon which or in connection with which said water was used. The board of commissioners may provide that unpaid water rates which are in arrears for thirty days or longer shall be subject to a penalty not exceeding ten per centum of the amount due and may further provide for cutting off the supply of water if such water charges are not paid within sixty days from the date due, in a water district. At the same time as the filing of the estimates specified in section one hundred four of this chapter, or in case the town board shall elect by resolution a subsequent date, which in no event shall be later than November first in any year, the water commissioners shall annually file with the town board, and with the supervisors of adjoining towns in which permits have been issued to property owners, statements showing the unpaid water charges in the respective districts and towns and which have not appeared on any such statements previously filed.

13. Shall adopt a resolution or ordinance prescribing how sewer connections shall be made, in a sewer district.

14. Shall adopt a resolution or ordinance prescribing how storm sewer connections shall be made, in a drainage district.

15. Shall have all the powers provided in section two hundred one of this chapter to require the installation of sewer connections, in a sewer or drainage district and water connections, in a water district. All notices therein required shall be given by the board of commissioners and the cost or expense of the improvement shall be

certified to the town board and assessed by it.

16. Shall have all the powers of the town board, pursuant to subdivision four of section one hundred ninety-eight, in a park district.

17. Shall have all the powers of the town board, pursuant to subdivision seven of section one hundred ninety-eight, in a refuse and garbage district.

18. Shall have all the powers of the town board, pursuant to subdivision eight of section one hundred ninety-eight, in a public dock district.

19. Except as otherwise provided by this article, shall have and exercise any power conferred upon the town board of the town in such a district, pursuant to provisions of article twelve and of sections two hundred thirty-seven, two hundred thirty-eight and two hundred thirty-nine of article fifteen, when delegated to it by the town board.

20. May provide by resolution that candidates for district offices shall file their names with the secretary of the board of commissioners at least thirty days prior to the date of the district elections, and, in addition, require that such nominations be submitted in petition form subscribed by twenty-five registered voters of the district. Thereafter, the ballots for the election of district officers shall specify the names of the candidates duly filed and, in addition, provide proper blank spaces for each office to be filled at such election. If any such resolution shall be adopted, the requirements thereof shall be specified in the notice of each district election held thereafter. The board of commissioners may rescind such resolution at any time and thereafter district officers shall be elected as otherwise provided herein.

21. Whenever a vacancy shall occur or exist in any elective district office, the town board of the town in which such district is located shall appoint a qualified person to fill the vacancy and the person so appointed shall hold office until the thirty-first day of December next

succeeding the first annual district election held at least sixty days after such vacancy shall occur or exist, provided, however, that if a vacancy so occurs or exists in any elective district office, the term of which would expire on the thirty-first day of December next succeeding, the person so appointed shall hold office only until such thirty-first day of December; and at the first annual district election held at least sixty days after such vacancy shall occur and exist, a successor shall be elected for the unexpired portion of the term beginning on the first day of January next succeeding. Whenever a vacancy shall occur or exist in any other district office, the board of commissioners of such district may appoint a qualified person to fill the vacancy who shall hold office for the remainder of the unexpired term.

22. May regularly employ an attorney or an engineer for professional services and advice, or may employ from time to time and whenever necessary an attorney or engineer or counsel or expert engineering service in relation to a specific subject matter, improvement, proceedings or litigation, provided however, that no such attorney, engineer, counsel or engineering service shall be employed unless and until the town board of the town in which such district is located shall adopt a resolution authorizing such employment. With the consent of the town board, the town attorney or the town engineer may perform professional services for the district and receive such compensation therefor as may be agreed upon between the commissioners and such town attorney or town engineer.

23. May purchase uniforms and protective apparel for employees of the district.