§ 236. Completion of improvements. Upon the completion of any of the improvements authorized by article twelve, article twelve-A, or section eighty-one, two hundred twenty or two hundred twenty-one of this chapter, the town board, engineer, or other official or employee in charge thereof, shall file in the office of the town clerk a statement in detail showing the actual and complete cost thereof. Such statement shall thereupon be entered in full in the minutes of the town board and if the cost of the improvement shall be borne by local assessment upon the several lots or parcels of land especially benefited, pursuant to article twelve, the town clerk shall file a certified copy thereof with the assessors, accompanied by a certified copy of the resolution of the town board specifying the property especially benefited by the improvement and directing the assessors to apportion so much of the cost thereof upon the several lots and parcels of land so deemed benefited as shall be in just proportion to the amount of benefit which the improvement shall have conferred upon the same.