§ 237. Preparation of assessment-roll for certain improvements. It shall thereupon be the duty of the assessors, or the town board, if the town board shall so elect, to prepare an assessment-roll which shall contain a description of each lot or parcel of land so that the same may be ascertained and identified; the names of the reputed owners thereof; the amount of benefit of said improvement which each such lot or parcel of land shall have received, and the amount assessed against each lot or parcel. In case of assessments for general or trunk sewers, drains and trunk water mains, all property within the sewer, drainage or water districts shall be included in the assessment. In other cases the town board shall define the territory to be included by the assessors in the assessment-roll. The town board may at its election prepare any assessment-roll in the first instance without at any time submitting the same to the assessors.