§ 244-a. Apportionment of completed local assessment upon subdivision or sale of part of land affected. 1. At any time after the approval and adoption of an assessment-roll for a district or special improvement, whether pursuant to this chapter or any other statute of general application, under which an assessment is payable in installments which become liens against the property upon which assessed at and only from the time they become payable, the owner of the whole or any divided portion of a parcel of land against which as a single parcel such an assessment shall have been made and any installment or installments of which remain unpaid and shall not have become payable may, in case a subdivision map of such parcel shall have been filed or in case a portion thereof shall have been transferred or conveyed, make application to the town board upon a duly acknowledged petition for an apportionment of such unpaid assessment, to the extent that any installment or installments thereof shall not have become payable, upon the lots or other portions of such parcel as so divided; provided, however, that such a petition must be presented to the town board not later than the first day of July in any year.

2. Such petition shall describe the assessment sought to be apportioned and the parcel of land against which it shall have been made, and shall give the names and addresses of all the reputed owners of the whole or any divided portion or portions of such parcel. If a subdivision map thereof shall have been filed, a copy of such map shall accompany the petition, and if no such map shall have been filed a description of the separate portions into which such parcel is divided shall be contained in the petition.

3. The town board shall act upon such petition within thirty days after the receipt thereof and if it shall determine to grant the relief asked shall make or cause to be made by the assessors a separate written apportionment of such unpaid assesment, to the extent that any installment or installments thereof shall not have become payable, in the same manner and upon the same basis as required for the preparation of the assessment-roll, in accordance with section two hundred thirty-seven, and shall file or cause the same to be filed with the town clerk. The town board shall thereupon cause a notice stating that such

apportionment has been completed and that at a time and place to be specified therein it will hear and consider any objection which may be made thereto to be given personally or by mail to each reputed owner of any portion of such parcel, and also to be posted in one or more conspicuous places upon each portion of such parcel reputed to be separately owned. Such notice of hearing shall be given in such manner not less than ten nor more than twenty days before the time specified therein for the hearing. Thereafter, the town board shall proceed and the parties concerned shall be governed in the same manner, so far as practicable, as provided in section two hundred thirty-nine, with respect to the original assessment-roll. When such apportionment shall have been finally approved and adopted by the town board, it shall change and correct the assessment-roll of the improvement to conform to such apportionment; and collection of such apportioned assessment shall be made in like manner as provided for the original assessment.

4. An assessment apportioned against a separate part of a parcel of land originally assessed, as provided in this section, may in like manner be itself similarly apportioned under appropriate circumstances requiring such apportionment.