§ 247. Reassessment and apportionment where original assessment and apportionment has been held invalid. In the event that any tax or assessment apportionment assessed or levied upon any property in any town on account of or in behalf of any district or for the construction of any improvement authorized by this chapter, for the payment of the principal or interest of any town bond issued on behalf of any such district or improvement, shall be held invalid or illegal because of the invalidity of, or any irregularity in, the proceedings for the establishment or enlargement of such district, or for the acquisition, construction, enlargement or extension of any improvement therein or for the construction of any improvement authorized by this chapter, the town board shall make a new apportionment, assessment or levy of the amount to be raised for the payment of the principal and interest of such bonds in the manner provided by law for the original apportionment, assessment or levy, or if such new apportionment, assessment or levy cannot be legally made, shall assess such amount on the lands within the district or abutting upon such improvement in proportion as nearly as may be to the benefit which each lot or parcel will derive therefrom in the manner provided by this chapter for the assessment of the cost of the construction of a sewer system, and such board may, after a hearing held thereon, determine to assess such amount on all such lands or on the lands benefited, in proportion to the assessed valuation of such lands. After such amount has been so apportioned or assessed, the town board shall transmit a statement showing each lot or parcel liable and the amount chargeable to each to the board of supervisors. The board of supervisors shall levy the respective amount against the property liable and shall cause to be prepared forthwith a special or supplemental tax-roll and shall cause said amounts to be collected in the same manner as other town taxes. Said amounts when collected shall be paid to the supervisor and be by him applied in payment of the bonds. Nothing herein contained shall in any way limit or affect the power to pay the principal and interest of such bonds in the same manner as other town charges are paid.