§ 25. Oaths of office and undertaking. Before he or she enters on the duties of the office, and within thirty days after the commencement of the term of office for which he or she is chosen, every town officer shall take and subscribe before an officer authorized by law to administer oaths in his or her county, the constitutional oath of office and such other oath as may be required by law, which shall be administered and certified by the officer taking the same without compensation, and such oath shall be filed in the office of the town clerk. Each town justice shall also file such oath of office as provided pursuant to section one hundred four of the uniform justice court act with the county clerk and the office of court administration.

Each supervisor, town clerk, collector, receiver of taxes and assessments, town justice, constable, town superintendent of highways, and such other officers and employees as the town board may require, before entering upon the duties of his or her office, and within thirty days after commencement of the term for which he or she is chosen, shall execute and file in the office of the clerk of the town, an official undertaking, conditioned for the faithful performance of his or her duties, in such form, in such sum and with such sureties as the town board shall direct and approve and such approval shall be indicated upon such undertaking. Unless the town board of his or her town has procured a blanket undertaking pursuant to subdivision two of section eleven of the public officers law that covers him or her, each town justice shall also file such undertaking as provided by section one hundred four of the uniform justice court act with the county clerk. Such undertaking shall not be recorded unless the town board of the town shall adopt a resolution so requiring and shall indicate such requirement upon such undertaking. The undertaking of the supervisor shall be further conditioned that he or she will well and truly keep, pay over and account for all moneys and property, including any special district funds and the local school fund, if any, belonging to his town and coming into his or her hands as such supervisor. The undertaking of the receiver of taxes and assessments shall be further conditioned that he or she will well and truly keep, pay over and account for all moneys and property coming into his or her hands as such receiver of taxes and assessments, including all school district taxes, and such undertaking

shall be in lieu of any other bond or undertaking otherwise required by law in the collection of such school district taxes and the proper accounting therefor, except the undertaking required by sections twenty-five hundred six and twenty-five hundred twenty-seven of the education law, and the trustees of every school district for which such receiver of taxes and assessments shall act as collector shall have and may exercise the same powers and remedies with respect to such undertakings as is given them with respect to the official bond of the collector by the provisions of article forty-three of the education law or by the provisions of any other general or special law. The town board at any time may require any such officer or employee to file a new official undertaking for such sum and with such sureties as the board shall approve. In addition, the town board may require any town officer depositing funds or moneys of the town to file a depository bond indemnifying the town against any loss thereof. The town board may by resolution determine that any such undertaking or bond 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 against the town. The filing of such oath and undertaking, when required, shall be deemed an acceptance of the office. The town clerk shall notify the town board in writing of the expiration of any undertaking or bond filed in his or her office pursuant to this section, at least thirty and not more than sixty days prior to the date of expiration thereof.

A neglect or an omission to take and file such oath, or to execute and file such undertaking within the time prescribed herein, except in the case of town justices, shall be deemed a refusal to serve and the office may be filled as in case of vacancy. The undertaking of a town officer provided by this section shall be in addition to any undertaking otherwise required by law.