§ 27. Compensation of town officers and employees. 1. The town board of each town shall fix, from time to time, the salaries of all officers and employees of said town, whether elected or appointed, and determine when the same shall be payable. The town board shall not fix the salaries of the members of the town board, an elected town clerk or an elected town superintendent of highways at an amount in excess of the amounts respectively specified in the notice of hearing on the preliminary budget published pursuant to section one hundred eight of this chapter. However, the annual salary of any such elected officer may be increased, for not more than one fiscal year, in excess of the amount specified in the notice of hearing on the preliminary budget local law adopted pursuant to the municipal home rule law. Salaries shall be in lieu of all fees, charges or compensation for all services rendered to the town or any district or subdivision thereof, pursuant to law, except that the supervisor shall not be required to account for and pay over such fees, salary or other compensation that he or she may receive or be entitled to from the county in which he or she is elected, for services rendered by him or her as a member of the board of supervisors. No town officer or employee shall retain any fees or moneys received by him or her in connection with his or her office but such fees or money shall be the property of the town and be paid to the supervisor not later than the fifteenth day of each month following the receipt thereof, excepting such fees and moneys the application and payment of which are otherwise provided for by law. Every officer or employee, except a town justice, is hereby required to submit monthly to the supervisor a verified statement of all moneys received by him or her and to pay such moneys to the supervisor who shall deliver his or her receipt therefor. Unless such verified statement and payment be made, such officer or employee shall not be paid any further portion of his or her salary until a report be submitted of any moneys paid as herein provided. The said provisions shall not affect a receiver of taxes and assessments who deposits the money collected directly to the credit of the supervisor and whose monthly report is equivalent to a receipt from the supervisor. Provisions of this subdivision shall not preclude the town from hiring laborers, clerical assistants and stenographers, and compensating them upon the hourly or daily basis. Notwithstanding any provision of the penal law, the civil practice law and rules, the

criminal procedure law, the uniform justice court act, or any other general, special or local law, no police officer, special police officer or constable of any such town shall retain for his or her own use fees, per diem or other compensation received by him or her from the state, the county, or any other municipality, or a private corporation or a person, in or for the performance of the duties of his or her office, whether such duties be of an administrative, legislative, judicial or other nature, but all such fees and moneys so received by him or her shall be the property of the town of which he or she is an officer and be paid to the supervisor not later than the fifteenth day of each month following the receipt thereof. No town justice of any town shall retain for his or her own use fees, per diem or other compensation received by him or her from the state, the county, or any other municipality or a private corporation or a person, in or for the performance of the duties of his or her office, whether such duties be of an administrative, legislative, judicial, or other nature, but all such fees and moneys so received shall, unless otherwise provided by law, be the property of the town of which he or she is an officer and shall be paid by such justice to the state comptroller within the first ten days of the month following collection. Each such payment shall be accompanied by a true and complete report in such form and detail as the comptroller shall prescribe. In the event that a justice shall not receive any such fees and moneys during any month he or she shall report this fact to the state comptroller within the first ten days of the succeeding month. Upon receipt of notice from the state comptroller that a justice has not properly reported or properly accounted for any moneys received by such justice, it shall be unlawful for the town to make any further payment of compensation to such justice until receipt of a notice from the comptroller that a proper accounting has been made. In all towns the salaries of all town justices shall be equal except that the town board may determine by a majority vote to pay salaries in different amounts. Fees payable by virtue of the civil practice law and rules and section sixty-eight-a of the public officers law, for taking oaths and acknowledgment, shall not be deemed to be fees within the meaning of this section, but may be retained, or the payment thereof waived, by the officer taking the same.

2. Inspectors of election, ballot clerks, poll clerks and election coordinators shall receive such an amount per day for their services on days of registration, election and primary elections, as the town board may determine by resolution. Such election officers shall receive compensation for one day only for all services rendered on the day of election and in canvassing the votes thereafter, and in completing the returns, of either an election or of a primary election.

3. Notwithstanding the provisions of subdivision one of this section, the town board of any town which shall not have established a police department, may adopt a resolution determining that the police officers of such town, including special police officers and constables, shall be compensated by annual salary or by the week, day or hour for services actually and necessarily performed by them in all matters other than civil actions and proceedings, and that such police officers shall be entitled to collect and retain for their own use, the fees, mileage, poundage and other compensation allowed by law for services in civil actions and proceedings.

4. Notwithstanding the provisions of subdivision one of this section, the budget officer may receive, in addition to any other compensation, a salary as budget officer to be fixed by the town board.