§ 281. Municipal improvements in streets. No public municipal street utility or improvement shall be constructed by the town in any street or highway within that part of the town outside the limits of any incorporated city or village until it has become a public street or highway and is duly placed on the official map or plan, provided, however, that subject to the discretion of the town board, a subsurface utility or improvement operated for revenue by the town or by a special district may be constructed by the town in a private street, provided a public easement satisfactory to the town board is obtained for such utility or improvement.