§ 61. Commissions abolished. Every separate board of commissioners is hereby abolished, except fire district commissioners, and commissioners of districts created pursuant to the provisions of chapter four hundred twenty-three of the laws of nineteen hundred seventeen and chapter five hundred fifty-five of the laws of nineteen hundred twenty-six, and the commissioners of any district which shall have adopted a proposition pursuant to subdivision ten of section three hundred forty-one of this chapter. The town clerk shall forthwith notify the members of such boards so abolished and they shall deliver to the town clerk within ten days, all the records, books and papers of such boards or commissions and, within the same time, shall deliver to the supervisor all funds, and to the town board all other property in their possession or under their control, and make complete and proper accounting therefor to the town board. All powers heretofore exercised by said separate boards or commissions so abolished shall hereafter be vested in and be exercised by the town board.

Except as otherwise provided by law and subject to the provisions of this chapter, districts now existing shall continue as now established until such time as the town board may otherwise determine, pursuant to the provisions of article twelve. The town board shall have authority to, and may exercise in and for such districts all the powers permitted by section one hundred ninety-eight of this chapter, and such additional powers as shall be necessarily implied therefrom for the operation and maintenance of such district or districts, including but not limited to the employment of personal services and the purchase of required equipment. The town board shall annually prepare a budget for the operation and maintenance of each such district, including therein the amounts necessary for the retirement of all bonds or other obligations and for the payment of interest upon all outstanding indebtedness becoming due during the next fiscal year, and the supervisor shall submit such budget to the board of supervisors of the county at the annual session thereof, and the total amount of such budget shall be assessed and levied upon and collected from the taxable property within such district or districts.