§ 62. Meetings of town board. 1. The town board of every town shall meet on or before the twentieth day of January in each year for the purpose of making the annual accounting by town officers and employees as required by section one hundred twenty-three of this chapter. The requirement for the annual accounting shall not apply to a town having a town comptroller, nor to a town which, prior to the twentieth day of January, shall have engaged the services of a certified public accountant or public accountant to make an annual audit to be completed within sixty days after the close of the town's fiscal year.

2. The town board of every town of the first class shall hold at least one meeting in each month. The supervisor of any town may, and upon written request of two members of the board shall within ten days, call a special meeting of the town board by giving at least two days notice in writing to members of the board of the time when and the place where the meeting is to be held. All meetings of the town board shall be held within the town at such place as the town board shall determine by resolution, except that where provision is made by law for joint meetings of two or more town boards such joint meetings may be held in any of the towns to be represented thereat.