§ 78. Right of action upon failure of towns whose boundaries are altered to agree upon disposition of assets and debts. Whenever said town boards shall fail to carry into effect the provisions of this article and agree upon the amount of assets to which each town is entitled, and the amount of indebtedness for which each town is liable and complete the full settlement thereof, within eighteen months after the division or alteration mentioned in section seventy-five of this article, any of such towns may begin and maintain an action against the other town or towns to make and enforce such settlement.