SESSION LAWS SECTION

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Chap. 443. Session Laws. Continued from Section Three.

commission shall in due time for the distribution thereof certify to the comptroller and apportionment to the various towns, cities and other municipalities, towns, cities and other municipal subdivisions of this state the share of taxes received under this article to which they are entitled and upon verification and approval of such apportionment shall direct the comptroller shall distribute to him the comptroller shall distribute such share of the tax moneys in accordance with the provisions of this article.

§ 15-a. The portion of section two hundred and nineteen-h of such chapter and such subdivision one thereof, such preceding subdivision one thereof, such section having been added by chapter seven hundred and twenty-six of the laws of nineteen hundred and seventeen, is hereby amended to read as follows:

§ 219-h. Disposition of revenues collected. The state comptroller shall on or before the twenty-fifth day of each month pay into the state treasury to the credit of the general fund all interest and penalties and two-thirds of all taxes received by him under this article during the preceding calendar month. The balance of all taxes collected and received by him under this article from any corporation, as appears from the return made by him to the state treasurer, shall, on or before the twenty-fifth day of April, July, October and January, for the quarter ending within the last day of the preceding month, be distributed and paid by him to the treasurers of the several counties of the state and disposed of by such treasurers, in accordance with the following rules:

§ 16. Section two hundred and nineteen-i of such chapter, as added by chapter seven hundred and twenty-six of the laws of nineteen hundred and seventeen, is hereby amended to read as follows:

§ 219-i. Secrecy required of officials, penalty for violation. 1. Except in accordance with proper judicial order or as otherwise provided by law, it shall be unlawful for any tax commissioner, agent, clerk, or other officer or employee to divulge or make known in any manner the amount of income or any particulars set forth or disclosed in any report under this article, nor shall he permitted or required to prohibit the publication of statistics so classified as to prevent the identification of particular reports and the amounts thereof, or the publication of delinquent lists showing the names of taxpayers who have failed to pay their taxes at the time and in the manner provided by section two hundred and nineteen-c, together with any relevant information which in the opinion of the tax commission may assist in the collection of such delinquent taxes; or the inspection by the attorney-general or other legal representatives of the state of the report of any corporation which shall bring action to set aside or review the tax based thereon, or against whom an action or proceeding has been instituted in accordance with the provisions of sections two hundred and sixteen or two hundred and nineteen-f of this article.

Reports shall be preserved for three years and thereafter until the state tax commission orders them to be destroyed. Any offense against the foregoing provision shall be punished by a fine not exceeding one thousand dollars or by imprisonment not exceeding one year, or both, at the discretion of the court and if the offender be an officer or employee of the state he shall be dismissed from his office and incapacitated from holding any public office in this state for a period of five years thereafter.

§ 17. Section two hundred and seventy-three of such chapter, as added by chapter eight hundred and eleven of the laws of nineteen hundred and thirteen, is hereby amended to read as follows:

§ 273. Stamps required to be sold. Receive stamps for the purpose of paying the state tax provided for by this article shall be prepared by the tax commissioner in such form, of such denominations and in such quantities as it may from time to time prescribe, and shall be sold by it to the person or persons desiring to purchase the same. The tax commission shall make provision for the sale of such stamps by such persons, in such places and at such times as in its judgment shall be necessary.

The tax commission may from time to time and as often as it deems advisable provide for the issuance and exclusive use of stamps of a new design for or in lieu of the use of stamps of any other design, in order to effect such a change and to discontinue the use of stamps of former design, the tax commission shall publish or cause to be published once in each week for each of three months immediately preceding the time for taking effect of such change, in one or more daily newspapers published in each of the first and second class cities of the state, a notice to the effect that after a certain day, which shall be not less than six months after the first publication of said notice, none other than the new issue or design of stamps shall be accepted or made use of in the payment of the taxes provided for by this article. After such date it shall be unlawful for any person to make use of any other than the new issue or design of stamps in the payment of such tax. Any person violating any of the provisions of this section shall be guilty of a misdemeanor.

Any person lawfully in possession of unused stamps of an old or superseded issue or design may, within ninety days from the time when such change becomes effective as aforesaid, surrender the same to the tax commission together with a written statement setting forth the name and residence of the owner and party presenting said stamps, whereupon the tax commission may require, whereupon the tax commission shall require, whereupon the tax commission shall transmit to such owner or party presenting such stamps such other pertinent information as the tax commission may require; whereupon the tax commission shall redeem such unused and surrendered stamps by examination thereof stamps of a like denomination of the current issue or design, upon proof satisfactory to the commission that the same were lawfully in possession of the party from whom such exchange was requested by mandamus.

§ 18. Section two hundred and seventy-five of such chapter, as added by chapter twelve of the laws of nineteen hundred and eleven and last amended by chapter five hundred and twenty-six of the laws of nineteen hundred and sixteen, is hereby amended to read as follows:

§ 275. Sale of stamps. No person, firm, company, association or corporation other than a corporation organized under the banking law of this state or under the national bank act of the United States, or a duly authorized agent of the tax commission, shall sell or expose for sale or traffic in, trade, barter or exchange any stamps issued pursuant to this article, or purchased or otherwise obtained by him at the time when this section as hereby amended takes effect, without first obtaining from the tax commission its written consent to sell, barter or exchange such stamps, except that in connection with a sale of or agreement to sell stock a broker or agent of the principal making such sale or agreement to sell may supply and affix the stamp thereon required by this article. No person shall sell or expose for sale any stamp so purchased or otherwise obtained for less than the face value thereof without the written consent of the tax commission. Any person lawfully in possession of unused stamps may apply to the tax commission for its consent to sell or transfer the same. He shall present to the tax commission, if required, a written statement setting forth the name and address of the owner and the party desiring to sell or dispose of said stamps, the time when and from whom the stamps were acquired and the name and address of the person or persons to whom it is proposed to sell or dispose of the same, and such other pertinent and relevant information as the tax commission may require. Thereupon the tax commission may give its written consent to sell the stamps. Upon the failure or refusal of the tax commission to give such consent the same may be enforced by mandamus. Any person violating any of the provisions of this section shall be guilty of a misdemeanor, and upon conviction thereof shall be punishable by a fine of not less than five hundred nor more than five thousand dollars, or by imprisonment in the county jail not more than six months, or both fine and imprisonment, in the discretion of the court.

§ 19. Section two hundred and seventy-six of such chapter is hereby amended to read as follows:

§ 276. Contracts for dies; expenses; how paid. The tax commissioner, or his duly authorized agent, is hereby authorized to make, enter into and execute contracts for dies, plates and engraving necessary for the manufacture of the stamps provided for by this article, and to pay the same, and all other expenses incurred in carrying out the provisions of this article shall be paid to it by the state treasurer from any moneys appropriated for such purpose.

§ 20. Section two hundred and seventy-five-a of such chapter, as added by chapter seven hundred and twenty-six of the laws of nineteen hundred and thirteen and amended by chapter two hundred and nineteen of the laws of nineteen hundred and fourteen, is hereby amended to read as follows:

§ 275-a. Registration; penalty for failure. Every person, firm, company, association or corporation engaged in whole or in part in the making or negotiating of sales, agreements to sell, deliveries or transfers of shares or certificates of stock, or conducting or transacting a stock brokerage business, and every stock association, company or corporation which shall maintain a principal office or place of business within the state or which shall keep or cause to be kept within the state of New York a place for the sale, transfer or delivery of its stock, shall within ten days after the commencement of this section shall take effect if such a certificate shall not have been therefore filed with the state comptroller, or within ten days after engaging in such business or after establishing such principal office or place of business or such place for the sale or transfer of its stock, as the case may be, file in the office of the tax commission a certificate setting forth the name under which such business is, or is to be, conducted or transacted and the true or real full name or names of the person or persons conducting or transacting the same, with the postoffice address or address of said person or persons, unless the party so certifying be a corporation, in which event it shall set forth its said principal office or place of business and when and where incorporated. Said certificate shall be executed and duly acknowledged by the person or persons so conducting or intending to conduct said business or by the president or secretary of the corporation as the case may be.

In the event of a change in the persons composing such firm, company or association or of the address of any such person, firm, company, association or corporation, or termination of such business or relationship, like certificate setting forth the facts with respect to such change or termination shall within ten days thereafter be filed in the office of the tax commission.

Any such person, firm, company, association or corporation who shall fail to comply with the provisions of this section shall be guilty of a misdemeanor, and upon conviction thereof shall pay a fine of not less than one hundred dollars nor more than five hundred dollars, or be imprisoned for not more than six months or by both such fine and imprisonment, in the discretion of the court.

§ 21. Section two hundred and seventy-six of such chapter, as last amended by chapter seven hundred and seventy-nine of the laws of nineteen hundred and thirteen, is hereby amended to read as follows:

§ 276. Power of tax commission. Every person, firm, company, association or corporation, engaged in whole or in part in the making or negotiating of sales, agreements to sell, deliveries or transfers of shares or certificates of stock, or conducting or transacting a brokerage business, shall keep or cause to be kept in some accessible place within the state of New York, a just and true book of account, in such form as may be prescribed by the tax commission, wherein shall be plainly and legibly recorded in separate columns, the date of making every sale, agreement to sell, delivery or transfer of shares or certificates of stock, the number of shares thereof, the face value of the stock, the name of the seller or transferor, the name of the purchaser or transferee and the number and face value of the adhesive stamps affixed and the identifying number of the bill or memorandum of sale which is provided for by section two hundred and seventy of this chapter.

Every association, company or corporation which shall keep or cause to be kept in some accessible place within the state of New York, a stock certificate book and a just and true book of account, transfer ledger or stock certificate book, as may be prescribed by the tax commission, wherein shall be plainly and legibly recorded in separate columns the date of making any transfer of stock, the name of the stock and the number of shares thereof, the serial number of each surrendered certificate, the name of the party to whom said certificate was issued and evidence of the payment of the tax provided for by section two hundred and seventy of this chapter, which evidence shall be shown by affixing in one of the following manners and not otherwise, to wit:

(a) By attaching to the stock certificate surrendered for transfer, the stamps required for such transfer, or

(b) If the stamps are not attached to the certificate, but are attached to a bill or memorandum of sale reflecting or evidencing the transfer of such certificate, by attaching to said certificate the said bill or memorandum of sale with stamps attached thereto, or

(c) If the stamps covering the transfer are attached to a bill or memorandum effecting a transfer of one or more certificates, in which certificates included in said transfer, a notation must be made upon such certificates, bill or memorandum, as the case may be, clearly identifying the certificate or certificates of stock to the sale or transfer of which the said stamps apply, or

(d) If the bill or memorandum bearing such stamps is not attached to the surrendered certificate, or certificates to which it applies, notation must be made upon such certificate, bill or memorandum stating the serial number or numbers of the certificates to which said bill or memorandum applies and the date of such transfer.

Every person, firm, company, association or corporation who shall fail to comply with the provisions of this section shall be guilty of a misdemeanor, and upon conviction thereof shall pay a fine of not less than one hundred dollars nor more than five hundred dollars, or be imprisoned for not more than six months or by both such fine and imprisonment, in the discretion of the court.

§ 21. Section two hundred and seventy-six of such chapter, as last amended by chapter seven hundred and seventy-nine of the laws of nineteen hundred and thirteen, is hereby amended to read as follows:

§ 276. Power of tax commission. Every person, firm, company, association or corporation, engaged in whole or in part in the making or negotiating of sales, agreements to sell, deliveries or transfers of shares or certificates of stock, or conducting or transacting a brokerage business, shall keep or cause to be kept in some accessible place within the state of New York, a just and true book of account, in such form as may be prescribed by the tax commission, wherein shall be plainly and legibly recorded in separate columns, the date of making every sale, agreement to sell, delivery or transfer of shares or certificates of stock, the number of shares thereof, the face value of the stock, the name of the seller or transferor, the name of the purchaser or transferee and the number and face value of the adhesive stamps affixed and the identifying number of the bill or memorandum of sale which is provided for by section two hundred and seventy of this chapter.

Every association, company or corporation which shall keep or cause to be kept in some accessible place within the state of New York, a stock certificate book and a just and true book of account, transfer ledger or stock certificate book, as may be prescribed by the tax commission, wherein shall be plainly and legibly recorded in separate columns the date of making any transfer of stock, the name of the stock and the number of shares thereof, the serial number of each surrendered certificate, the name of the party to whom said certificate was issued and evidence of the payment of the tax provided for by section two hundred and seventy of this chapter, which evidence shall be shown by affixing in one of the following manners and not otherwise, to wit:

(a) By attaching to the stock certificate surrendered for transfer, the stamps required for such transfer, or

(b) If the stamps are not attached to the certificate, but are attached to a bill or memorandum of sale reflecting or evidencing the transfer of such certificate, by attaching to said certificate the said bill or memorandum of sale with stamps attached thereto, or

(c) If the stamps covering the transfer are attached to a bill or memorandum effecting a transfer of one or more certificates, in which certificates included in said transfer, a notation must be made upon such certificates, bill or memorandum, as the case may be, clearly identifying the certificate or certificates of stock to the sale or transfer of which the said stamps apply, or

(d) If the bill or memorandum bearing such stamps is not attached to the surrendered certificate, or certificates to which it applies, notation must be made upon such certificate, bill or memorandum stating the serial number or numbers of the certificates to which said bill or memorandum applies and the date of such transfer.

Every person, firm, company, association or corporation who shall fail to comply with the provisions of this section shall be guilty of a misdemeanor, and upon conviction thereof shall pay a fine of not less than one hundred dollars nor more than five hundred dollars, or be imprisoned for not more than six months or by both such fine and imprisonment, in the discretion of the court.

§ 22. Section two hundred and seventy-six-a of such chapter, as added by chapter two hundred and seventy-nine of the laws of nineteen hundred and thirteen, is hereby amended to read as follows:

§ 276-a. Stamps on stock; penalty for failure. Every person, firm, company, association or corporation engaged in whole or in part in the making or negotiating of sales, agreements to sell, deliveries or transfers of shares or certificates of stock, or conducting or transacting a stock brokerage business, and every stock association, company or corporation which shall maintain a principal office or place of business within the state or which shall keep or cause to be kept within the state of New York a place for the sale, transfer or delivery of its stock, shall within ten days after the commencement of this section shall take effect if such a certificate shall not have been therefore filed with the state comptroller, or within ten days after engaging in such business or after establishing such principal office or place of business or such place for the sale or transfer of its stock, as the case may be, file in the office of the tax commission a certificate setting forth the name under which such business is, or is to be, conducted or transacted and the true or real full name or names of the person or persons conducting or transacting the same, with the postoffice address or address of said person or persons, unless the party so certifying be a corporation, in which event it shall set forth its said principal office or place of business and when and where incorporated. Said certificate shall be executed and duly acknowledged by the person or persons so conducting or intending to conduct said business or by the president or secretary of the corporation as the case may be.

In the event of a change in the persons composing such firm, company or association or of the address of any such person, firm, company, association or corporation, or termination of such business or relationship, like certificate setting forth the facts with respect to such change or termination shall within ten days thereafter be filed in the office of the tax commission.

Any such person, firm, company, association or corporation who shall fail to comply with the provisions of this section shall be guilty of a misdemeanor, and upon conviction thereof shall pay a fine of not less than one hundred dollars nor more than five hundred dollars, or be imprisoned for not more than six months or by both such fine and imprisonment, in the discretion of the court.

§ 23. Section two hundred and seventy-six-b of such chapter, as added by chapter seven hundred and twenty-six of the laws of nineteen hundred and seventeen, is hereby amended to read as follows:

§ 276-b. Stamps on sales of shares. Every person, firm, company, association or corporation engaged in whole or in part in the making or negotiating of sales, agreements to sell, deliveries or transfers of shares or certificates of stock, or conducting or transacting a brokerage business, shall keep or cause to be kept in some accessible place within the state of New York, a just and true book of account, in such form as may be prescribed by the tax commission, wherein shall be plainly and legibly recorded in separate columns, the date of making every sale, agreement to sell, delivery or transfer of shares or certificates of stock, the number of shares thereof, the face value of the stock, the name of the seller or transferor, the name of the purchaser or transferee and the number and face value of the adhesive stamps affixed and the identifying number of the bill or memorandum of sale which is provided for by section two hundred and seventy of this chapter.

§ 24. This act shall take effect July first, nineteen hundred and twenty-one.

State of New York, Office of the Secretary of State, ss:

I have compared the preceding with the original law on file in this office, and do hereby certify that the same is a correct transcript therefrom and of the whole of said original law.

JOHN J. LYONS,
Secretary of State.

LAWS OF NEW YORK.—By Authority.
CHAP. 444.

AN ACT to amend the tax law, in relation to the exemption from local taxation of buildings planned for dwelling purposes and validating the action of local legislative bodies in granting certain exemptions.

Became a law April 20, 1921, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Section four-b of chapter sixty-two of the laws of nineteen hundred and one, entitled "An act in relation to taxation, constituting chapter sixty of the consolidated laws," as added by chapter nine hundred and forty-two of the laws of nineteen hundred and twenty, is hereby amended to read as follows:

§ 4-b. Exemption of new buildings from local taxation. The legislative body of a county, or the legislative body of a city with the approval of the board of estimate and apportionment, if there be such a city, or the governing board of a town, village or school district may determine that until January first, nineteen hundred and thirty-two, new buildings therein planned for dwelling purposes exclusively, except hotels, shall be exempt from taxation for local purposes and from assessments for local improvements during construction and so long as used or intended to be used exclusively for dwelling purposes, or if a building is partly used for dwelling and partly used exclusively for dwelling purposes above the ground floor, provided construction was completed since April first, nineteen hundred and twenty, or if not so completed, that construction be commenced before April first, nineteen hundred and twenty-two, and completion be completed within two years from the date of commencement, or if now in course of construction before September twenty-seventh, nineteen hundred and twenty-seven, the provisions of this section shall not be construed to preclude such legislative bodies from granting exemptions which are in excess of the exemption authorized by this section. Any such limited exemption heretofore granted by any such legislative body, intending or purporting to act under the provisions of this section, is hereby legalized, validated and confirmed.

§ 2. This act shall take effect immediately.

State of New York, Office of the Secretary of State, ss:

I have compared the preceding with the original law on file in this office, and do hereby certify that the same is a correct transcript therefrom and of the whole of said original law.

JOHN J. LYONS,
Secretary of State.

LAWS OF NEW YORK.—By Authority.
CHAP. 445.

AN ACT to amend the tax law, in relation to salaries of state tax commissioners.

Became a law April 20, 1921, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Section one hundred and seventy of chapter sixty-two of the laws of nineteen hundred and nine, entitled "An act in relation to taxation, constituting chapter sixty of the consolidated laws," as last amended by chapter ninety of the laws of nineteen hundred and twenty-one, is hereby amended to read as follows:

§ 170. State tax department. The state tax department is continued. The head of the department shall be the state tax commission. The commission shall consist of three commissioners, one of whom shall be designated by the governor as president of the commission for a term of six years, one of whom shall be designated by the governor as president of the commission for a term of four years, and one of whom shall be designated by the governor as president of the commission for a term of two years, and the successors of such commissioners shall be appointed by the governor for terms of six years, four years and two years respectively, and the governor shall designate such successor or other person as president of the commission for such term as he shall deem proper. The commissioners first appointed one shall hold office until January first, nineteen hundred and twenty-three, one until January first, nineteen hundred and twenty-four, and one until January first, nineteen hundred and twenty-five, respectively, and the governor shall designate one of the commissioners first appointed as president of the commission for a term of two years. Each commissioner shall devote his entire time to the duties of his office. Any commissioner may, after notice and an opportunity to be heard, be removed by the governor for neglect of duty or misfeasance in office, and a commissioner may be removed for other cause by the senate on the recommendation of the governor.

The president of the commission shall receive an annual salary of twelve thousand dollars, and each of the other commissioners shall receive an annual salary of ten thousand dollars.

The president of the commission shall be the executive of the commission, and shall have sole charge of the administration of the department. The two other members of the commission shall join with the president in exercising the powers and performing the duties specifically imposed by this chapter on the commission as a body. They shall also perform such other duties in the department as the president of the commission may prescribe. Each member of the commission, before entering upon the performance of his duties, shall execute and file an official undertaking in the sum of fifty thousand dollars approved as to form and sufficiency by the attorney-general.

§ 2. This act shall take effect July first, nineteen hundred and twenty-one.

State of New York, Office of the Secretary of State, ss:

I have compared the preceding with the original law on file in this office, and do hereby certify that the same is a correct transcript therefrom and of the whole of said original law.

JOHN J. LYONS,
Secretary of State.

LAWS OF NEW YORK.—By Authority.
CHAP. 446.

AN ACT to amend the town law, in relation to the filling of vacancies in the office of assessor.

Became a law April 20, 1921, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Section one hundred and thirty of chapter sixty-three of the laws of nineteen hundred and nine, entitled "An act relating to towns, constituting chapter sixty-two of the consolidated laws," is hereby amended to read as follows:

§ 130. Power of town board to fill vacancies. When a vacanc, shall occur or exist in any town office, the town board or a majority thereof, by an instrument under their hands and seals, appoint a suitable person to fill the vacancy, and the person appointed, except justices of the peace, shall hold the office until the next biennial town meeting. In a county having a population of less than two hundred and fifty thousand adjoining a city of the first class having a population of one million or more, all persons appointed to the office of assessor shall hold the office for the balance of, and until the expiration of, the term for which the assessor who held such office in which such vacancy is thus filled, was elected. A person so appointed to the office of justice of the peace shall hold the office until the next biennial town meeting, unless the appointment shall be made to fill the vacancy of an officer whose term will expire on the thirty-first day of December next thereafter, in which case the term of office of the person so appointed shall expire on the thirty-first day of December next succeeding his appointment. The board making the appointment shall cause the same to be forthwith filed in the office of the town clerk, who shall forthwith give notice to the person appointed. A copy of the appointment of a justice of the peace shall be filed in the office of the county clerk before the person appointed shall be authorized to act.

§ 2. This act shall take effect immediately.

State of New York, Office of the Secretary of State, ss:

I have compared the preceding with the original law on file in this office, and do hereby certify that the same is a correct transcript therefrom and of the whole of said original law.

JOHN J. LYONS,
Secretary of State.

LAWS OF NEW YORK.—By Authority.
CHAP. 449.

AN ACT to amend the town law, in relation to the issuance and sale and manner of payment of town bonds for certain sewer purposes, and the levy of assessments and taxes for such purposes, in certain towns.

Became a law April 20, 1921, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Chapter sixty-three of the laws of nineteen hundred and nine, entitled "An act relating to towns, constituting chapter sixty-two of the consolidated laws," is hereby amended by inserting therein a new section to be section twenty-three hundred and ninety-two-a, to read as follows:

§ 492-a. Purchase of sewers; bonds; assessments. Whenever the town board shall have reason to believe that a contract for the purchase from any person or corporation, municipal or otherwise, any trunk sewer, sewer system or disposal plant, or any part thereof, and appurtenances, for supplying the inhabitants of such town or any portion thereof with sewerage facilities, for sanitary or storm sewer relief, the town board may borrow the moneys necessary to defray the expense thereof, and issue bonds or other obligations in the name of such town and upon its faith and credit; and said bonds or other obligations issued under the provisions of this section shall constitute and be a legal charge upon the town and enforceable against and collectible from it. Said bonds shall be signed by the supervisor and sealed with the corporate seal of the town, countersigned by the town clerk, and said bonds shall be sold in the manner provided in the general municipal law for not less than par and accrued interest at a rate not exceeding six per centum per annum, payable semi-annually, and shall mature in such number of substantially equal annual installments, including principal and interest, as the town board may direct, the first of such installments to mature three years from the date of issue. The expense of such trunk sewer, sewer system or disposal plant, of way and appurtenances for supplying the inhabitants of such town or any portion thereof with sewerage facilities for sanitary or storm sewer relief, shall be raised entirely by local assessment or partly by one and partially by the other as the town board may deem best, and in the event that the town board shall determine that such expense shall be raised by local assessment and bonds or other obligations shall be issued pursuant to the provisions of this section and the proceeds thereof shall be collected in equal annual installments in such number as the town board may determine, provided that the town board in fixing the number of such installments shall take into consideration the maturities of the bonds or other obligations issued pursuant to the provisions of this section so that as nearly as may be the assessments as collected shall be sufficient to pay the principal and interest of the bonds or other obligations so issued or the proportionate share of such bonds or other obligations represented by the assessment. If the town board shall determine that such expense shall be raised entirely by local assessment, there shall be annually levied, collected and assessed upon the taxable property of the town such sum as shall be sufficient to pay the principal and interest of the bonds or other obligations issued pursuant to the provisions of this section or the proportionate part thereof payable by the town at large. If the town board shall determine that all or any part of such expense shall be raised by local assessment and if any part of the proceeds of such assessment collected and available for the payment of the principal and interest of such bonds or other obligations or the proportionate share of such bonds or other obligations represented by local assessment shall be insufficient to pay the installments of principal and interest of such bonds or other obligations or the proportionate part thereof becoming due, the town board shall review the amount of such deficiency upon temporary notes of the town payable in not more than one year from the date of such notes and the amount of such notes or so much thereof as shall be necessary shall be inserted and collected in the annual tax levy upon the taxable property of the town.

§ 2. This act shall take effect immediately.

State of New York, Office of the Secretary of State, ss:

I have compared the preceding with the original law on file in this office, and do hereby certify that the same is a correct transcript therefrom and of the whole of said original law.

JOHN J. LYONS,
Secretary of State.

LAWS OF NEW YORK.—By Authority.
CHAP. 450.

AN ACT to amend the town law, in relation to park districts in towns of certain counties.

Became a law April 20, 1921, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Section three hundred and forty-nine-d of chapter sixty-three of the laws of nineteen hundred and nine, entitled "An act relating to towns, constituting chapter sixty-two of the consolidated laws," as added by chapter fifty-four of the laws of nineteen hundred and sixteen, and last amended by chapter one hundred and eighteen of the laws of nineteen hundred and eighteen, is hereby amended to read as follows:

§ 349-d. Acquisition and improvement of property. The board of park commissioners shall proceed to acquire the property described in the petition for the establishment of such park district and may improve the same and erect or cause to be erected thereon such buildings and structures as may be proper for the use thereof as a park. No property situated within an incorporated village, city or other park district, established pursuant to the provisions of this article, shall be acquired for park purposes, unless the permission and consent of the board of trustees of such village, the common council or legislative body of such city, or the board of park commissioners of such other park district, is first obtained. The said board of park commissioners may, with the approval of the town board, sell, convey and transfer any property acquired for park purposes at a price or prices not less than the amount paid therefor and with the proceeds thereof may, with the approval of the town board, purchase other property for park purposes, and improve the same and erect or cause to be erected thereon such buildings and structures as may be proper for the use thereof as a park. In case there are no proceeds of a prior sale, exchange or transfer of property, the said board of park commissioners may, at any time and from time to time, with the approval of the town board, acquire other and additional property for park purposes, and improve the same, and erect or cause to be erected thereon, such buildings and structures as may be proper for the use thereof as a park, provided the amount to be raised by the issue and sale of bonds to carry out such purchase does not together with all other bonds therefore issued and sold for the purchase of property in such park district, exceed one per centum of the total assessed valuation of the taxable real and personal property in such district, as appears by the last preceding completed assessment roll; and, notwithstanding any provision of law to the contrary, if such limit shall be exceeded, the said board of park commissioners may at any time and from time to time, upon petition filed in the office of the town clerk, of owners of real property in any park district representing more than one-half in assessed value of the taxable real property therein, as appears by the last preceding completed assessment roll, and with the approval of the town board, acquire other and additional property for park purposes. The petition last mentioned must describe the property proposed to be acquired for park purposes, and state the approximate amount proposed to be expended in the acquisition thereof, and such petitioner shall state opposite his name the assessed valuation of the real property owned by him in said district, according to the last preceding assessment roll. The said board of park commissioners may, with the approval of the town board, improve any property acquired by said board of park commissioners for park purposes, and erect or cause to be erected thereon such buildings and structures as may be proper for the use thereof as a park, and may from time to time exercise any of such powers. The town board may at any time and from time to time, upon petition of the park commissioners, requiring such additional sum, not exceeding one-half of the amount of bonds theretofore issued and sold for the purchase of property in such park district, to be issued and sold, provided the total amount of town bonds issued and outstanding for such improvements and buildings and structures exceed the sum of fifteen thousand dollars.

§ 2. This act shall take effect immediately.

State of New York, Office of the Secretary of State, ss:

I have compared the preceding with the original law on file in this office, and do hereby certify that the same is a correct transcript therefrom and of the whole of said original law.

JOHN J. LYONS,
Secretary of State.

LAWS OF NEW YORK.—By Authority.
CHAP. 451.

AN ACT to amend the town law, in relation to enlargement of water districts.

Became a law April 20, 1921, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Section three hundred and ninety-nine-a of chapter sixty-three of the laws of nineteen hundred and nine, entitled "An act relating to towns, constituting chapter sixty-two of the consolidated laws," as added by chapter five hundred and twenty-three of the laws of nineteen hundred and nineteen, is hereby amended to read as follows:

§ 399-a. Enlargement of water district. After the establishment of a water district and the construction of a water supply system therein, any town adjoining an incorporated city of the first class, upon the petition of owners of real property within a proposed extension thereof, as appears by the annual assessment roll, representing more than one-half in value of the taxable real property situated within such proposed extension thereof, as appears by the last preceding completed assessment roll, the water commissioners of said district may with the consent of the town board enlarge said district to take in the territory comprising such outside real estate and extend the water supply system therein. The petition must describe the proposed extension of said district and state the approximate amount proposed to be expended in the construction of the enlargement of the water supply system in such added territory and must be signed by the petitioners and acknowledged in the same manner as a deed to be recorded. The petition shall also be accompanied by a map and plan prepared by the water commissioners showing the proposed enlargement of the water district and water supply system, which map shall be filed as prescribed in section two hundred and twenty-one, excepting such consent shall be given by owners of residence to the assessed valuation of their property. A list of the names of the owners of such property shall be filed and accompany the petition at the time of the delivery of the map, and the sum of fifty dollars shall be deposited with one of the supervisors of the town specified in this article.

§ 4. Proceeding on hearing. The supervisor or supervisors shall fix a time and place specified in the petition, and shall hear any objections that may be presented against such petition, and shall contain a statement conspicuously printed on the face thereof, that a person signing such petition is not qualified thereto.

2. That the persons who present are not the owners of a majority in value of real property in such territory, as assessed upon the last preceding town assessment roll.

3. That, if the consent signed by one-half or more resident freeholders in a territory population of two thousand or more, the population of the territory is less than two thousand or the signing such consent are not the resident freeholders.

4. That, if the proposed extension is within a town, it exceeds one square mile and does not adjoin the boundaries of any other town, or school district.

5. That the population of the territory is less than two hundred.

All objections must be signed by the owners of a majority in value of the real property which is proposed to be taken in, and may be taken on behalf of such owners by their attorney.

The hearing may be adjourned from time to time, but not more than three days at any time, and may make such reasonable rules and regulations for the conveying of water to such new territory as may be necessary. The enlargement of the reasonable compensation to be paid therefor, and the water district may be enlarged as provided in this article as often as may be desired. The town board may approve such determination of said water commissioners, the said water commissioners shall thereupon and from time to time thereafter, by written or printed notice,