§ 221. Solid waste management facilities. 1. Upon the adoption of a resolution therefor, subject to a permissive referendum, in a town of the first class, or, upon the adoption of a proposition therefor at a town election, in a town of the second class, the town board may provide for the collection, separation, treatment, processing and disposal of solid waste, as defined in section 27-0701 of the environmental conservation law, and for that purpose may construct, operate and maintain solid waste management facilities, as defined in section 27-0701 of the environmental conservation law, acquire the necessary lands therefor, and purchase, operate and maintain all necessary appliances appurtenant thereto, including such vehicles as may be required for such collection, separation, treatment, processing and disposition. Such town board may also employ such employees as may be necessary for the maintenance and operation of such facility or facilities or appurtenant equipment and fix their compensation.

2. In a town which acquires such a facility or facilities, the town board may contract with any municipality or special district for the collection, separation, treatment, processing or disposal, by the town of the solid waste from any other municipality or special district. The town board may also contract with any corporation, partnership or individual for the disposal by the town of solid waste accumulated or collected by such corporation, partnership or individual. The contract price therefor shall be such sum as shall be fixed by the town board and the term of such a contract shall be for a period not longer than five years for a contract involving collection and disposal by means other than resource recovery, and not longer than twenty-five years for a contract involving collection and disposal through resource recovery, in either case subject to renewal from time to time upon such terms as the town board may determine.

3. Any expenditure approved pursuant to this section shall be paid for by taxes levied for the fiscal year in which such expenditure is to be made. However, nothing contained in this section shall be construed to prevent the financing in whole or in part, pursuant to the local finance law, of any expenditure enumerated in this section which is not authorized pursuant to this section.