June 9, 2015

Robert Lawton, Interim Finance Director  
County of Barnstable  
P.O. Box 427  
3195 Main Street  
Barnstable, Massachusetts 02630

(Barnstable County Bonds)

We are now ready to approve the issue of the following bonds by the County of Barnstable, Massachusetts:

$3,691,390 Various Purpose Bonds, authorized under Ordinance No. 13-03 adopted by a vote of the Assembly of Delegates on May 1, 2013, and further described as follows:

<table>
<thead>
<tr>
<th>Purpose</th>
<th>Amount Authorized</th>
<th>Maximum Term Years</th>
</tr>
</thead>
<tbody>
<tr>
<td>New Dredge</td>
<td>$2,000,000</td>
<td>20</td>
</tr>
<tr>
<td>Superior Court roof replacement</td>
<td>$360,000</td>
<td>30</td>
</tr>
<tr>
<td>Superior Court exterior repairs</td>
<td>$210,000</td>
<td>30</td>
</tr>
<tr>
<td>Wide-area networks</td>
<td>$199,000</td>
<td>10</td>
</tr>
<tr>
<td>Major software systems</td>
<td>$195,000</td>
<td>5</td>
</tr>
<tr>
<td>Telephone systems</td>
<td>$188,000</td>
<td>5 or 10, as applicable</td>
</tr>
<tr>
<td>County Complex paving repairs</td>
<td>$120,000</td>
<td>15</td>
</tr>
<tr>
<td>Old Jail ADA improvements</td>
<td>$85,000</td>
<td>30</td>
</tr>
<tr>
<td>Old Jail roof replacement</td>
<td>$65,000</td>
<td>30</td>
</tr>
<tr>
<td>Old Jail window replacement</td>
<td>$49,500</td>
<td>30</td>
</tr>
<tr>
<td>Registry of Deeds fire escape</td>
<td>$60,500</td>
<td>30</td>
</tr>
<tr>
<td>County Complex sidewalks</td>
<td>$47,500</td>
<td>15</td>
</tr>
<tr>
<td>Ceiling improvements</td>
<td>$30,000</td>
<td>30</td>
</tr>
<tr>
<td>Superior Court interior renovation</td>
<td>$15,000</td>
<td>30</td>
</tr>
<tr>
<td>Registry of Deeds - HVAC</td>
<td>$11,000</td>
<td>30</td>
</tr>
<tr>
<td>Superior Court window replacement</td>
<td>$7,900</td>
<td>30</td>
</tr>
<tr>
<td>County Complex ADA improvements</td>
<td>$7,500</td>
<td>30</td>
</tr>
<tr>
<td>Registry of Deeds flooring</td>
<td>$5,500</td>
<td>30</td>
</tr>
<tr>
<td>County Complex new flooring</td>
<td>$5,000</td>
<td>30</td>
</tr>
<tr>
<td>Interior renovation (IT)</td>
<td>$2,500</td>
<td>30</td>
</tr>
<tr>
<td>Registry of Deeds electrical improvements</td>
<td>$2,000</td>
<td>30</td>
</tr>
</tbody>
</table>
April 16, 2015

Matthew Varnum, Vice President, Director
The Cape Cod Five Cents Savings Bank
532 Route 28
Harwich Port, Massachusetts 02646

(Barnstable County Bonds)

We are now ready to approve the issue of the following bonds by County of Barnstable, Massachusetts:

$791,500 Information Technology Bonds, the $316,500 portion allocable to computer hardware payable within 10 years from their dates under G.L. c.44 §7(28) and the $475,000 portion allocable to computer software payable within 5 years from their dates under G.L. c.44, §7(29) and Ordinance No. 14-02 adopted by a vote of the Assembly of Delegates on May 30, 2014,

$750,000 Planimetrics Bonds, payable within 5 years from their dates, or within such longer period not to exceed 20 years based on the useful life of such equipment as may be determined by the Board of Regional Commissioners under G.L. c.44, §7(9) and Ordinance No. 14-02 adopted by a vote of the Assembly of Delegates on May 30, 2014,

$524,200 Remodeling Bonds, payable within 30 years from their dates under G.L. c.44, §7(3A) and Ordinance No. 14-02 adopted by a vote of the Assembly of Delegates on May 30, 2014, and

$96,100 Departmental Equipment Bonds (Health and Environment), payable within 5 years from their dates, or within such longer period not to exceed 20 years based on the useful life of such equipment as may be determined by the Board of Regional Commissioners under G.L. c.44, §7(9) and Ordinance No. 14-02 adopted by a vote of the Assembly of Delegates on May 30, 2014.

The rendering of our opinion is dependent upon appropriate confirmation of all our previously stated assumptions and on receipt of the usual papers relating to the sale and delivery of the bonds.
July 28, 2015

Robert Lawton, Interim Finance Director
County of Barnstable
P.O. Box 427
Barnstable, Massachusetts 02630

Dear Bob:

(Barnstable County Bonds)

We have examined the papers submitted to us relating to the issuance of the following bonds by the County of Barnstable, Massachusetts:

$1,755,500 Various Purpose Bonds, authorized under Ordinance No. 15-05 adopted by a vote of the Assembly of Delegates on June 17, 2015 and approved by the Board of Regional Commissioners on June 24, 2015, which amended Ordinance No. 15-02 adopted by a vote of the Assembly of Delegates on April 15, 2015 and approved by the Board of Regional Commissioners on April 22, 2015, and further described as follows:

<table>
<thead>
<tr>
<th>Purpose</th>
<th>Amount Authorized</th>
<th>Maximum Term Years</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computer software (software licensing)</td>
<td>$325,000</td>
<td>5*</td>
</tr>
<tr>
<td>Superior Court heating improvements</td>
<td>$269,000</td>
<td>30</td>
</tr>
<tr>
<td>Land use restriction (ARC conservation restriction)</td>
<td>$250,000</td>
<td>30</td>
</tr>
<tr>
<td>County Complex re-design</td>
<td>$250,000</td>
<td>5*</td>
</tr>
<tr>
<td>County Complex road and drainage improvements</td>
<td>$165,000</td>
<td>*</td>
</tr>
<tr>
<td>Registry of Deeds - window improvements</td>
<td>$150,000</td>
<td>30</td>
</tr>
<tr>
<td>Gas Chromatograph Mass Spectrophotometer</td>
<td>$89,000</td>
<td>5*</td>
</tr>
<tr>
<td>Children’s Cove building addition</td>
<td>$72,500</td>
<td>30</td>
</tr>
<tr>
<td>First District Courthouse window replacement</td>
<td>$60,000</td>
<td>30</td>
</tr>
<tr>
<td>Fire Academy roof replacement</td>
<td>$60,000</td>
<td>30</td>
</tr>
<tr>
<td>Fire Academy HVAC</td>
<td>$30,000</td>
<td>30</td>
</tr>
<tr>
<td>Registry of Deeds epoxy</td>
<td>$15,000</td>
<td>*</td>
</tr>
<tr>
<td>Children’s Cove security gate</td>
<td>$12,000</td>
<td>5*</td>
</tr>
<tr>
<td>Departmental equipment</td>
<td>$8,000</td>
<td>5*</td>
</tr>
</tbody>
</table>

*To be confirmed or determined.
PART I ADMINISTRATION OF THE GOVERNMENT
TITLE VII CITIES, TOWNS AND DISTRICTS
CHAPTER 44 MUNICIPAL FINANCE
Section 7 Cities and towns; purposes for borrowing money within debt limit

Section 7. Cities and towns may incur debt, within the limit of indebtedness prescribed in section ten, for the purposes hereinafter set forth, and payable within the periods hereinafter specified or, except for clauses (3C), (11), (16), (18), (19), (21) and (22), within such longer period not to exceed 30 years based upon the maximum useful life of the public work, improvement or asset being financed, as determined in accordance with guidelines established by the division of local services within the department of revenue:

(1) For the construction or reconstruction of surface drains, sewers, sewerage systems and sewage treatment and disposal facilities, thirty years.

(1A) For the lining by cement or metal of sewers constructed for sanitary and surface drainage purposes and for sewage disposal, ten years.

(2) For acquiring land for public parks or playgrounds or public domain under chapter forty-five, thirty years; but no indebtedness incurred for public domain shall exceed one half of one per cent of the equalized valuation of the city or town.

(2A) For the construction of an artificial ice-skating rink for which refrigeration equipment is required on land owned by the city or town, fifteen years.

(2B) For the construction of an outdoor swimming pool on land owned by the city or town, fifteen years.

(3) For acquiring land, or interests in land, for any purpose for which a city or town is or may hereafter be authorized to acquire land or interests therein, not otherwise specifically provided for; for the construction of buildings which cities or towns are or may hereafter be authorized to construct, or for additions to such buildings where such additions increase the floor space of said buildings including the cost of original equipment and furnishings of said buildings or additions, twenty years.

(3A) For remodeling, reconstructing or making extraordinary repairs to public buildings owned by the city or town, including original equipment and landscaping, paving and other site
improvements incidental or directly related to such remodeling, reconstruction or repair, for a term not exceeding 20 years.

(3B) For energy conservation, alternative energy or renewable energy improvements to public buildings or facilities owned or leased by the city or town, or on property owned or leased by the city or town, 20 years.

(3C) For a revolving loan fund established under section 53E3/4; to assist in the development of renewable energy and energy conservation projects on privately-held buildings, property or facilities within the city or town, 20 years.

(4) For the construction or reconstruction of bridges of stone or concrete or of iron superstructure, twenty years.

(5) For the original construction of public ways or the extension or widening thereof, including land damages and the cost of pavement and sidewalks laid at the time of said construction, or for the construction of stone, block, brick, cement concrete, bituminous concrete, bituminous macadam or other permanent pavement of similar lasting character, or for the original construction and surfacing or the resurfacing with such pavement of municipally owned and operated off-street parking areas, under specifications approved by the department of highways, ten years.

(6) For macadam pavement or other road material, or for the resurfacing with such pavement or other road material of municipally owned or operated off-street parking areas, under specifications approved by the department of highways, or for the construction of sidewalks of brick, bituminous concrete, stone or concrete, five years.

(7) For the construction of walls or dikes for the protection of highways or property, ten years.

(8) For the purchase of land for cemetery purposes, ten years.

(9) For the cost of equipment, 5 years.

(9A) For the remodeling, reconstruction or rehabilitation of existing firefighting apparatus and heavy equipment including, but not limited to, front-end loaders, road graders, sidewalk plows and motorized sweepers: five years.

(10) For connecting dwellings or other buildings with common sewers, when the cost is to be assessed in whole or in part on the dwelling property, one term five years.

(11) For the payment of final judgments: one year.
[There is no clause (12).]

(13) In Boston, for acquiring fire or police boats, fifteen years.

(14) For traffic signal, or public lighting installations, fire alarm or police communication installations and for the purpose of extending and improving such installations, ten years.

(15) In Boston, for the original construction, or the extension or widening, with permanent pavement of lasting character conforming to specifications approved by the state department of highways and under the direction of the board of park commissioners of the city of Boston, of ways, other than public ways, within or bounding on or connecting with any public park in said city, including land damages and the cost of pavement and sidewalks laid at the time of said construction, or for the construction of such ways with stone, block, brick, cement concrete, bituminous concrete, bituminous macadam or other permanent pavement of similar lasting character under specifications approved by said department of highways, ten years.

(16) For the payment of premiums for fire insurance contracts or policies covering a period of five years, four years.

(17) For improvements made under section twenty-nine of chapter ninety-one and for the construction or reconstruction of public wharves, ten years.

(17A) For dredging of tidal and nontidal rivers and streams, harbors, channels and tidewaters, 10 years.

(18) For the payment of charges incurred under contracts authorized by section four of chapter forty for the expert appraisal of taxable property or for the preparation of assessors maps, including charges for aerial mapping in connection with the preparation of such maps, ten years.

(19) For the payment of charges incurred under contracts authorized by section four D of chapter forty, but only for such contracts as are for purposes comparable to the purposes for which loans may be authorized under the provisions of this section. Each authorized issue shall constitute a separate loan, and such loans shall be subject to the conditions of the applicable clauses of this section.

(20) For developing land for burial purposes and for constructing paths and avenues and embellishing the grounds in said developed areas in a cemetery owned by the city or town, five years. The proceeds from the sale of the exclusive rights of burial in any of the lots in such cemetery shall be kept separate from other funds and be appropriated for the payment
of any indebtedness incurred for such developments, notwithstanding the provisions of section fifteen of chapter one hundred and fourteen.

(21) For the cost of architectural services for plans and specifications for any proposed building for which a city, town or district is authorized to borrow, or for the cost of architectural services for plans and specifications for additions to buildings owned by a city, town, or district where such additions increase the floor space of said buildings, five years if issued before any other debt relating to said buildings or additions is authorized, otherwise the period fixed by law for such other debt relating to said building or additions; provided, however, that at the time the loan is issued the city, town or district owns the land on which the proposed building or additions would be constructed.

(22) For the cost of engineering or architectural services for plans and specifications for any project not defined in clause (21) for which a city, town or district is authorized to borrow, five years if issued before any other debt relating to said project is authorized, otherwise the period fixed by law for such other debt relating to said project.

(23) For the construction of municipal tennis courts, including platform tennis courts and the acquisition of land and the construction of buildings therefor, including the original equipment and furnishing of said buildings, fifteen years.

[There is no clause (24).]

(25) For the construction of municipal outdoor recreational and athletic facilities, including the acquisition and development of land and the construction and reconstruction of facilities; fifteen years.

(26) For energy audits as defined in section three of chapter twenty-five A, if authorized separately from debt for energy conservation or alternative energy projects; five years.

(27) For the undertaking of projects for the preservation and restoration of publicly-owned freshwater lakes and great ponds in accordance with the provisions of section thirty-seven A of chapter twenty-one.

(28) For the development, design, purchase and installation of computer hardware, other data processing equipment and computer assisted integrated financial management and accounting systems; ten years.

(29) For the development, design, purchase of computer software incident to the purchase, installation and operation of computer hardware and other data processing equipment, and computer assisted integrated financial management and accounting systems; five years.
(30) For installation, repair or replacement of exposed structural or miscellaneous steel, which has been treated with the hot-dip galvanizing process; three years.

(31) For the purpose of removing asbestos from municipally owned buildings; ten years.

(32) For the cost of cleaning up or preventing pollution caused by existing or closed municipal facilities not referenced in clause (21) of section 8, including cleanup or prevention activities taken pursuant to chapter 21E or chapter 21H, 10 years; provided, however, that no indebtedness shall be incurred hereunder until plans relating to the project shall have been submitted to and approved by the department of environmental protection.

(33) For the construction or reconstruction of seawalls, riprap, revetments, breakwaters, bulkheads, jetties and groins, stairways, ramps and other related structures, 20 years.

(34) For any other public work, improvement or asset not specified in this section, with a maximum useful life of at least 5 years, determined as provided in this paragraph, 5 years.

Debts may be authorized under this section only by a two-thirds vote.
(5) For the laying and relaying of water mains of not less than six inches but less than sixteen inches in diameter, and for lining and relining such mains with linings of not less than one-sixteenth of an inch, for the development of additional well fields, for wells and for pumping station equipment, forty years.

(6) For constructing and reconstructing and laying and relaying aqueducts and water mains of sixteen inches or more in diameter, and for lining such mains with linings of not less than one-sixteenth of an inch, forty years.

(7) For the extension of water mains, forty years.

(7A) For the purchase and installation of water meters, ten years.

(7B) For the payment of the town's share of the cost to increase the storage capacity of any reservoir, including land acquisition, constructed by the water resources commission for flood prevention or water resources utilization, twenty years.

(7C) For the purchase, replacement or rehabilitation of water departmental equipment, ten years.

(8) For establishing, purchasing, extending, or enlarging a gas or electric lighting plant, a community antenna television system, whether or not operated by a gas or electric lighting plant, or a telecommunications system operated by a municipal lighting plant, 20 years; but the outstanding indebtedness so incurred shall not exceed in a town 5 per cent and in a city 2.5 per cent of the equalized valuation of such town or city; provided, however, that the majority of the members of the municipal finance oversight board, may authorize a city to incur indebtedness under this clause in excess of 2.5 per cent but not in excess of 5 per cent of the equalized valuation of such city, and may authorize a town to incur indebtedness under this clause in excess of 5 per cent but not in excess of 10 per cent of the equalized valuation of such town.

(8A) For remodeling, reconstructing, or making extraordinary repairs to a gas or electric lighting plant, a community antenna television system, or a telecommunications system operated by a municipal lighting plant, when approved by the majority of the members of the municipal finance oversight board, for such number of years not exceeding ten, as said board shall fix; provided, however, that the indebtedness incurred under this clause shall be included in the limit of indebtedness for gas and electric lighting plants, community antenna television systems or telecommunications systems that are operated by municipal lighting plants, as set forth in clause (8). Each city or town seeking approval by said board of a loan under this clause shall submit to it all plans and other information considered by the board to be necessary for a determination of the probable extended use of such plant. community
PART I ADMINISTRATION OF THE GOVERNMENT
TITLE VII CITIES, TOWNS AND DISTRICTS
CHAPTER 44 MUNICIPAL FINANCE
Section 8 Cities and towns; purposes for borrowing money outside debt limit

Section 8. Cities and towns may incur debt, outside the limit of indebtedness prescribed in section ten, for the following purposes and payable within the periods hereinafter specified or except with respect to clauses (1), (2), (3A), (5), (6), (7), (9) and (19), within such longer period not to exceed 30 years based upon the maximum useful life of the public work, improvement or asset being financed, as determined in accordance with guidelines established by the division of local services within the department of revenue:

(1) For temporary loans under sections four, six, six A, seventeen and seventeen A, the periods authorized by those sections.

(2) For maintaining, distributing and providing food, other common necessaries of life and temporary shelter for their inhabitants upon the occasions and in the manner set forth in section nineteen of chapter forty, two years.

(3) For establishing or purchasing a system for supplying a city, town, or district and its inhabitants with water, for taking or purchasing water sources, either from public land or private sources, or water or flowage rights, for the purpose of a public water supply, or for taking or purchasing land for the protection of a water system, thirty years.

(3A) For conducting groundwater inventory and analysis of the community water supply, including pump tests and quality tests relating to the development of using said groundwater as an additional source or a new source of water supply for any city, town or district, ten years.

(4) For the construction or enlargement of reservoirs, and the construction of filter beds, standpipes, buildings for pumping stations including original pumping station equipment, and buildings for water treatment, including original equipment therefor, and the acquisition of land or any interest in land necessary in connection with any of the foregoing, thirty years.

(4A) For remodeling, reconstructing or making extraordinary repairs to reservoirs and filter beds, thirty years; provided, however, that no indebtedness shall be incurred hereunder until plans relating to the project shall have been submitted to the department of environmental protection, and the approval of said department has been granted therefor.
television antenna system or telecommunications system likely to result from such remodeling, reconstruction, or repair, and in considering approval under this clause of a requested loan and the terms thereof, special consideration shall be given to such determination.

(9) For emergency appropriations that are approved by the director, not more than 2 years or such longer period not to exceed 10 years as determined by the director after taking into consideration the ability of the city, town or district to provide other essential public services and pay, when due, the principal and interest on its debts, the amount of federal and state payments likely to be received for the purpose of the appropriations and such other factors as the director may deem necessary or advisable; provided, however that for the purposes of this clause, "emergency" shall mean a sudden, unavoidable event or series of events which could not reasonably have been foreseen or anticipated at the time of submission of the annual budget for approval; provided further, that emergency shall not include the funding of collective bargaining agreements or items that were previously disapproved by the appropriating authority for the fiscal year in which the borrowing is sought; and provided further, that for the purposes of this clause, debt may be authorized by the treasurer of the city, town or district, with the approval of the chief executive officer in a city or town, or the prudential committee, if any, or by the commissioners in a district.

(9A) For emergency appropriations approved by a majority of the members of the municipal finance oversight board, up to the period fixed by law for such debt as determined by the board; provided, however, that this clause shall apply only to appropriations for capital purposes including, but not limited to, the acquisition, construction, reconstruction or repair of any public building, work, improvement or asset and upon a demonstration by the city, town or district that the process for authorizing debt in the manner otherwise provided by law imposes an undue hardship in its ability to respond to the emergency; provided further, that for purposes of this clause, "emergency" shall mean a sudden, unavoidable event or series of events which could not reasonably have been foreseen or anticipated at the time of submission of the annual budget for approval; and provided further, that for the purposes of this clause, debt may be authorized by the treasurer of the city, town or district, with the approval of the chief executive officer in a city or town, or the prudential committee, if any, or by the commissioners in a district.

(10) For acquiring land or constructing buildings or other structures, including the cost of original equipment, as memorials to members of the army, navy, marine corps, coast guard or air force, twenty years: but the indebtedness so incurred shall not exceed one half of one per cent of the equalized valuation of the city or town.

The designation of any such memorial shall not be changed except after a public hearing by the board of selectmen or by the city council of the municipality wherein said memorial is
located, notice of the time and place of which shall be given, at the expense of the proponents, by the town or city clerk as the case may be, by publication not less than thirty days prior thereto in a newspaper, if any, published in such town or city; otherwise, in the county in which such town or city lies; and notice of which shall also have been given by the proponents, by registered mail, not less than thirty days prior to such hearing, to all veterans' organizations of such town or city.

[There is no clause (11).]

(12) For acquiring street railway property under sections one hundred and forty-three to one hundred and fifty-eight, inclusive, of chapter one hundred and sixty-one, operating the same, or contributing toward the sums expended or to be expended by a transportation area for capital purposes, ten years; but the indebtedness so incurred shall not exceed two per cent of the equalized valuation of the city or town.

(13) For the acquisition, construction, establishment, enlargement, improvement or protection of public airports, including the acquisition of land, ten years; but the outstanding indebtedness so incurred shall not exceed one per cent of the equalized valuation of the city or town. The proceeds of indebtedness incurred hereunder may be expended for the acquisition, construction, establishment, enlargement, improvement or protection of such an airport, including the acquisition of land, jointly by two or more municipalities.

(14) For the financing of a program of eradication of Dutch elm disease, including all disbursements on account of which reimbursement is authorized or may be authorized by the commonwealth, county, any city or town, or by any manner of assessment or charges, pursuant to and consistent with the provisions of chapter one hundred and thirty-two, five years.

(15) For the construction of sewers, sewerage systems and sewage treatment and disposal facilities, or for the lump sum payment of the cost of tie-in to such services in a contiguous city or town, for a period not exceeding 30 years; provided, however, that either (i) the city or town has an enterprise or special revenue fund for sewer services and that the accountant or auditor or other officer having similar duties in the city or town shall have certified to the treasurer that rates and charges have been set at a sufficient level to cover the estimated operating expenses and debt service related to the fund, or (ii) the issuance of the debt is approved by a majority of the members of the municipal finance oversight board.

(16) For the construction of municipal golf courses, including the acquisition of land, the construction of buildings, and the cost of original equipment and furnishings, twenty years.
(17) For the payment of charges incurred under contracts authorized by section four D of chapter forty, but only for such contracts as are for purposes comparable to the purposes for which loans may be authorized under the provisions of this section. Each authorized issuance shall constitute a separate loan, and such loans shall be subject to the conditions of the applicable clauses of this section.

(18) For the construction of a regional incinerator for the purpose of disposing solid waste, refuse and garbage by two or more communities, twenty years, but the indebtedness so incurred shall not exceed three per cent of the last preceding equalized valuation of the city or town.

(19) For the lending or granting of money to industrial development financing authorities and economic development and industrial corporations, with the approval of the Massachusetts office of business development and the director of housing and community development. For the purpose of this clause the city or town may borrow outside its debt limit to an amount not to exceed one hundred thousand dollars or two and one half per cent of its equalized valuation, whichever is the lesser.

(20) For the purposes of implementing project financed in whole or in part by the Farmers Home Administration of the United States Department of Agriculture, pursuant to the provisions of 7 USC 1921, et seq., up to forty years. Regional school districts established pursuant to the provisions of any general or special law shall be authorized to incur debt for the purposes and within the limitations described in this clause.

(21) For the cost of cleaning up or preventing pollution caused by existing or closed landfills or other solid waste disposal facilities, including clean up or prevention activities taken pursuant to chapter twenty-one E or chapter twenty-one H, thirty years; provided, however, that no indebtedness shall be incurred hereunder until plans relating to the project shall have been submitted to the department of environmental protection and the approval of said department has been granted therefor.

(22) For the construction of incinerators, refuse transfer facilities, recycling facilities, composting facilities, resource recovery facilities or other solid waste disposal facilities, other than landfills, for the purpose of disposing of waste, refuse and garbage, twenty-five years; provided, however, that no indebtedness shall be incurred hereunder until plans relating to the project shall have been submitted to the department of environmental protection and the approval of said department has been granted therefor.

(23) For remodeling, reconstructing or making extraordinary repairs to incinerators, refuse transfer facilities, recycling facilities, resource recovery facilities or other solid waste disposal facilities, other than landfills, owned by the city, town or district, and used for the purpose of...
disposing of waste, refuse and garbage, for such maximum term not exceeding 10 years; provided, however, that no indebtedness shall be incurred hereunder until plans relating to the project shall have been submitted to the department of environmental protection and the approval of said department has been granted therefor.

(24) For the purpose of closing out a landfill area, opening a new landfill area, or making improvements to an existing landfill area, twenty-five years; provided, however, that no indebtedness shall be incurred hereunder until plans relating to the project shall have been submitted to the department of environmental protection and the approval of said department has been granted therefor.

(25) For the acquisition of a dam or the removal, repair, reconstruction and improvements to a dam owned by a municipality, as may be necessary to maintain, repair or improve such dam, 40 years; provided, however, that this clause shall include dams as defined in section 44 of chapter 253 acquired by gift, purchase, eminent domain under chapter 79 or otherwise and located within a municipality, including any real property appurtenant thereto, if such dam and any appurtenant real property is not at the time of such acquisition owned or held in trust by the commonwealth.

Debts, except for temporary loans, may be authorized under this section only by a two thirds vote.

Debts for purposes mentioned in clauses (3), (4), (4A), (5), (6), (7), (7A) and (7B) of this section shall not be authorized to an amount exceeding ten per cent of the equalized valuation of the city or town.