this section, "remanufacturing" shall mean restoration of property to essentially original condition, but shall not mean normal maintenance or repairs.

"Successor" shall have the meaning given to it in RCW 82.04.180.

Passed the House March 11, 1982. Passed the Senate March 11, 1982. Approved by the Governor April 1, 1982. Filed in Office of Secretary of State April 1, 1982.

CHAPTER 175

[Substitute House Bill No. 221] SOLID WASTE DISPOSAL DISTRICTS

AN ACT Relating to solid waste disposal; amending section 84.52.052, chapter 15, Laws of 1961 as last amended by section 20, chapter 210, Laws of 1981 and RCW 84.52.052; and adding new sections to chapter 36.58 RCW.

Be it enacted by the Legislature of the State of Washington:

NEW SECTION. Section 1. There is added to chapter 36.58 RCW a new section to read as follows:

The legislative authority of any county other than a class AA county is authorized to establish one or more solid waste disposal districts within the county for the purpose of providing and funding solid waste disposal services. No solid waste disposal district may include any area within the corporate limits of a city or town unless the city or town governing body adopts a resolution approving inclusion of the area within its limits. The county legislative authority may modify the boundaries of the solid waste disposal district by the same procedure used to establish the district. A solid waste disposal district may be dissolved by the county legislative authority after holding a hearing as provided in section 2 of this act.

As used in sections 1 through 6 of this act the term "county" includes all counties other than class AA counties.

A solid waste disposal district is a quasi-municipal corporation, an independent taxing "authority" within the meaning of Article VII, section 1 of the state Constitution, and a "taxing district" within the meaning of Article VII. section 2 of the state Constitution.

A solid waste disposal district shall constitute a body corporate and shall possess all the usual powers of a corporation for public purposes as well as all other powers that may now or hereafter be specifically conferred by statute: PROVIDED, That a solid waste disposal district shall not have the power of eminent domain.

The county legislative authority shall be the governing body of a solid waste disposal district. The electors of a solid waste disposal district shall be all registered voters residing within the district.

NEW SECTION. Sec. 2. There is added to chapter 36.58 RCW a new section to read as follows:

A county legislative authority proposing to establish a solid waste disposal district or to modify or dissolve an existing solid waste disposal district shall conduct a hearing at the time and place specified in a notice published at least once not less than ten days prior to the hearing in a newspaper of general circulation within the proposed solid waste disposal district. This notice shall be in addition to any other notice required by law to be published. Additional notice of such hearing may be given by mail, posting within the proposed solid waste disposal district, or in any manner local authorities deem necessary to notify affected persons. All hearings shall be public and the county legislative authority shall hear objections from any person affected by the formation, modification, or dissolution of the solid waste disposal district and make such changes in the boundaries of the district or any other modifications that the county legislative authority deems necessary.

NEW SECTION. Sec. 3. There is added to chapter 36.58 RCW a new section to read as follows:

No solid waste disposal district shall be established within a county unless the county legislative authority determines, following a hearing held pursuant to section 2 of this act, that it is in the public interest to form the district and the county legislative authority adopts an ordinance creating the solid waste disposal district and establishing its boundaries.

NEW SECTION. Sec. 4. There is added to chapter 36.58 RCW a new section to read as follows:

A solid waste disposal district may provide for all aspects of disposing of solid wastes. All moneys received by a solid waste disposal district shall be used exclusively for district purposes. Nothing in this chapter shall permit waste disposal districts to engage in the collection of residential or commercial garbage.

A solid waste disposal district shall perform all construction in excess of twenty-five thousand dollars by contract let pursuant to RCW 36.32.250.

A solid waste disposal district may collect disposal fees based exclusively upon utilization by weight or volume for accepting solid wastes at a disposal site or transfer station. The county may transfer moneys to a solid waste disposal district to be used for district purposes.

NEW SECTION. Sec. 5. There is added to chapter 36.58 RCW a new section to read as follows:

A solid waste disposal district may levy and collect an excise tax on the privilege of living in or operating a business in a solid waste disposal taxing district sufficient to fund its solid waste disposal activities: PROVIDED, That any property which is producing commercial garbage shall be exempt if the owner is providing regular collection and disposal. The excise tax shall

be billed and collected at times and in the manner fixed and determined by the solid waste disposal district. Penalties for failure to pay the tax on time may be provided for. A solid waste disposal district shall have a lien for delinquent taxes and penalties, plus an interest rate equal to the interest rate for delinquent property taxes. The lien shall be attached to each parcel of property in the district that is occupied by the person so taxed and shall be superior to all other liens and encumbrances except liens for property taxes.

The solid waste disposal district shall periodically certify the delinquencies to the county treasurer at which time the lien shall be attached. The lien shall be foreclosed in the same manner as the foreclosure of real property taxes.

NEW SECTION. Sec. 6. There is added to chapter 36.58 RCW a new section to read as follows:

A solid waste disposal district shall not have the power to levy an annual levy without voter approval, but it shall have the power to levy a tax, in excess of the one percent limitation, upon the property within the district for a one year period to be used for operating or capital purposes whenever authorized by the electors of the district pursuant to RCW 84.52.052 and Article VII, section 2(a) of the state Constitution.

A solid waste disposal district may issue general obligation bonds for capital purposes only, not to exceed an amount, together with any outstanding general obligated indebtedness of the district, equal to three-eighths of one percent of the value of the taxable property within the district, and may provide for the retirement of the bonds by voter-approved bond retirement tax levies pursuant to Article VII, section 2(b) of the state Constitution and RCW 84.52.056.

A solid waste disposal district may issue revenue bonds to fund its activities.

Sec. 7. Section 84.52.052, chapter 15, Laws of 1961 as last amended by section 20, chapter 210, Laws of 1981 and RCW 84.52.052 are each amended to read as follows:

The limitations imposed by RCW 84.52.050 through 84.52.056, and RCW 84.52.043 shall not prevent the levy of additional taxes by any taxing district except school districts in which a larger levy is necessary in order to prevent the impairment of the obligation of contracts. Any county, metropolitan park district, park and recreation service area, park and recreation district, sewer district, water district, solid waste disposal district, public hospital district, road district, rural county library district, intercounty rural library district, fire protection district, cemetery district, city, or town may levy taxes at a rate in excess of the rate specified in RCW 84.52.050 through 84.52.056 and RCW 84.52.043, or RCW 84.55.010 through 84.55.050, when authorized so to do by the electors of such county, metropolitan park district, park and recreation service area, park and recreation district, sewer district, water district, solid waste disposal district, public hospital

district, road district, rural county library district, intercounty rural library district, fire protection district, cemetery district, city, or town in the manner set forth in Article VII, section 2(a) of the Constitution of this state, as amended by Amendment 64 and as thereafter amended, at a special or general election to be held in the year in which the levy is made.

A special election may be called and the time therefor fixed by the county legislative authority, or council, board of commissioners, or other governing body of any metropolitan park district, park and recreation service area, park and recreation district, sewer district, water district, solid waste disposal district, public hospital district, road district, rural county library district, intercounty rural library district, fire protection district, cemetery district, city or town, by giving notice thereof by publication in the manner provided by law for giving notices of general elections, at which special election the proposition authorizing such excess levy shall be submitted in such form as to enable the voters favoring the proposition to vote "yes" and those opposed thereto to vote "no".

NEW SECTION. Sec. 8. There is added to chapter 36.58 RCW a new section to read as follows:

County-owned solid waste facilities shall not be subject to any tax or excise imposed by any city or town. Cities or towns may charge counties to mitigate impacts directly attributable to the solid waste facility: PROVID-ED, That any city or town establishes that such charges are reasonably necessary to mitigate such impacts and that revenue generated from such charges is expended only to mitigate such impacts. Impacts resulting from commercial and residential solid waste collection within any city or town shall not be considered to be directly attributable to the solid waste facility.

<u>NEW SECTION.</u> Sec. 9. If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected.

Passed the House March 11, 1982. Passed the Senate March 11, 1982. Approved by the Governor April 1, 1982. Filed in Office of Secretary of State April 1, 1982.

CHAPTER 176

[House Bill No. 964]

REAL ESTATE EXCISE TAXATION—ASSESSMENTS, REFUNDS, AUDITS—DISPOSITION OF PROCEEDS

AN ACT Relating to real estate excise taxation; amending section 2, chapter 167, Laws of 1981 and RCW 82.45.100; amending section 6, chapter 154, Laws of 1980 as amended by section 3, chapter 167, Laws of 1981 and RCW 82.45.180; and amending section 15, chapter 154, Laws of 1980 (uncodified).