

**Memorandum**

To : Robert M. Frank  
Environmental Fees Unit

Date: February 19, 1993

From : Janet Vining  
Tax Counsel

Subject: Solid Waste Reporting Measure

I am writing in response to your August 4, 1992 memorandum concerning the proper method of reporting sewer sludge under the Solid Waste Disposal Site Cleanup and Maintenance Fee Law. I apologize for the delay in responding to your request. For the reasons set forth below, we conclude that the tonnage should be reported based on the dry weight of the sewer sludge that is ultimately deposited into the landfill, rather than the wet weight of the sludge that is accepted by the landfill.

Background

Your memo indicates that the sewer sludge, which is more than 50% liquid, arrives at the landfill in a large truck. The truck is driven out on a platform and the contents are dumped into the sludge pond, which has a liner covered with clay soil. The sludge is then scooped out of the pond and placed in a spreader truck, which takes the sludge to the sludge area and spreads it around to dry. The drying area is also lined. After the sludge dries and its liquid content is reduced below 50%, another truck removes it to the disposal face.

The Solid Waste Fees

Pursuant to Section 46801 of the Public Resources Code, every operator of a solid waste landfill required to have a permit pays an annual fee on all solid waste disposed of at each disposal site. The fee is based on the amount, by weight or by a volumetric equivalent, of solid waste disposed of at each disposal site. Section 46803 provides that recycled materials and inert waste removed from the waste stream and not disposed of in the landfill are not included for purposes of assessing the fee.

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Public Resources Code Section 48000 requires each operator of a solid waste landfill required to have a permit to also pay a quarterly fee based on all solid waste disposed of at each disposal site. Provisions for determining the fee based on the weight of solid waste disposed of at the site, and exempting recycled materials and inert waste removed from the waste stream and not disposed of in the landfill, are similar to those pertaining to the annual fee.

's process of spreading and drying the sewer sludge before depositing it in the landfill results in the removal of materials from the sludge. The statutory sections referred to above indicate the Legislature's intent to base the solid waste fees on the amount of waste which is actually disposed of in the landfill, and not on waste which is removed before that disposal. Even though the spreading and drying process takes place after the waste has been accepted at the landfill, the liquid which evaporates from the waste stream is not ultimately deposited in the landfill, and, consistent with the intent of the Legislature, its weight should not be included in the measure of the fee.

In conclusion, should report the dry weight of the sewer sludge that is deposited into the landfill after the spreading and drying process has occurred.

Please let me know if you have any questions or would like to discuss this matter further.

*Janet Vining*

JV:wk

cc: Mr. Monte Williams  
Mr. E. V. Anderson  
Mr. Frank Love  
Mr. Larry Augusta  
Mr. Robert Conheim, Chief Counsel  
Integrated Waste Management Board