

county auditor, with his return of personal property, showing the tract or lot on which each structure has been erected and the ~~true-market~~ value added thereto by such erection. Every assessor shall list, without revaluing, in each ~~odd-numbered-even-numbered~~ year, on a form to be prescribed by the commissioner of taxation, all parcels of land that shall have become homesteads or shall have ceased to be homesteads for taxation purposes since the last real estate assessment.

The county auditor shall note such change in the assessed valuation upon the tax lists, caused by a change in classification, and shall calculate the taxes for such ~~odd-numbered-even-numbered~~ year on such changed valuation. In case of the destruction by fire, flood, or otherwise of any building or structure, over \$100 in value, which has been erected previous to the last valuation of the land on which it stood, or the value of which has been added to any former valuation, the assessor shall determine, as nearly as practicable, how much less such land would sell for at private sale in consequence of such destruction, and make return thereof to the auditor.

Sec. 2. This act shall be effective for all assessments made in all even-numbered years beginning after December 31, 1973.

Approved April 5, 1974.

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**CHAPTER 377—H.F.No.3473**  
[Not Coded]

*An act relating to the western Lake Superior sanitary district; providing for the district to regulate solid waste; amending Laws 1971, Chapter 478, Sections 1; 2, by adding subdivisions; 3, Subdivision 1; 5, by adding a subdivision; 7, by adding subdivisions; 8; and 14; and by adding a section.*

**BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:**

Section 1. Laws 1971, Chapter 478, Section 1, is amended to read:

Section 1. **LOWER ST. LOUIS RIVER BASIN; SANITARY SEWERS AND SOLID WASTE; LEGISLATIVE PURPOSE AND POLICY.** The legislature determines that in the lower St. Louis River basin area there are serious problems of water pollution and disposal of sewage and solid waste which cannot be effectively or economically dealt with by existing government units under existing laws. The legislature, therefore, declares that for the protection of the public health, safety and welfare of the area, for the preservation and best use of waters, land and other natural resources of the state in the area, for the prevention, control and abatement of water pollution and disposal of solid waste in the area, and for the efficient and economic collection, treatment and disposal of sewage and solid waste, it is necessary to estab-

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lish in Minnesota for said area a sanitary sewer board assigned the responsibility of carrying on a continuous long range program of planning with respect thereto and given the authority to take over, acquire, construct, better, administer, operate and maintain any and all interceptors and treatment works needed for the collection, treatment and disposal of sewage and solid waste in such area, as well as local sanitary sewer facilities over which the board agrees to assume responsibility at the request of any local government unit. The board may construct, operate and regulate solid waste disposal sites and facilities.

Sec. 2. Laws 1971, Chapter 478, Section 2, is amended by adding a subdivision to read:

Subd. 18. "Solid waste" means garbage, refuse and other discarded solid material, including solid waste materials resulting from industrial, commercial and agricultural operations, and from community activities, but does not include earth and fill, boulders, broken rock and other materials normally handled in construction operations, solids or dissolved material in domestic sewage or other significant pollutants in water resources, such as silt, dissolved or suspended solids in industrial waste water effluents, dissolved material in irrigation return flows or other common water pollutants.

Sec. 3. Laws 1971, Chapter 478, Section 2, is amended by adding a subdivision to read:

Subd. 19. "Solid waste disposal site or facility" means transfer stations and all property, real or personal, including negative and positive easements and water and air rights, which is or may be needed or useful for the disposal of solid waste, except property for the collection of solid waste directly from the source of generation.

Sec. 4. Laws 1971, Chapter 478, Section 2, is amended by adding a subdivision to read:

Subd. 20. "Transfer station" means an intermediate solid waste disposal facility in which solid waste collected from any source is temporarily deposited to await transportation to the final disposal site or facility, but does not include the hauling of solid waste from a transfer station to a disposal site or facility, nor does it include the processing of solid waste at a disposal site or facility.

Sec. 5. Laws 1971, Chapter 478, Section 2, is amended by adding a subdivision to read:

Subd. 21. "Collection of solid waste" means the door-to-door pick-up and hauling of solid waste from pick-up point to transfer station or disposal site or facility, but does not include the hauling of solid waste from a transfer station to a disposal site or facility, nor does it include the processing of solid waste at a disposal site or facility.

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Sec. 6. Laws 1971, Chapter 478, Section 3, Subdivision 1, is amended to read:

Sec. 3. **SANITARY BOARD.** Subdivision 1. **ESTABLISHMENT.** A sanitary ~~sewer~~ board with jurisdiction in the Western Lake Superior Sanitary District is established as a public corporation and political subdivision of the state with perpetual succession and all the rights, powers, privileges, immunities, and duties which may be validly granted to or imposed upon a municipal corporation, as provided in this act.

Sec. 7. Laws 1971, Chapter 478, Section 5, is amended by adding a subdivision to read:

Subd. 1a. SOLID WASTE PLAN. The board shall prepare by January 1, 1975, and by resolution adopt a comprehensive plan for the management and disposal of solid waste in the district. The plan shall be subject to the approval of the agency. In developing the plan, the board shall consider the preservation and best and most economical use of the land and water resources in the district. The plan shall include a statement of goals and policies for solid waste disposal, criteria for solid waste disposal sites, the general location and capacities of needed disposal sites and facilities, projections of disposal capacities required, regulations for the operation of disposal sites and facilities, a description of disposal techniques which may be used, the type or types of solid waste to be disposed of at each site or facility, a long range capital improvements program and such other details as the board shall require. Criteria for solid waste disposal sites and regulations for the operation of disposal sites and facilities, included in the plan, shall be consistent with regulations adopted by the agency. The plan may provide for the continued operation or acquisition and operation of disposal sites or facilities by local government units, private persons or the board and may provide that only the board shall own, maintain and operate disposal sites and facilities within the district. In developing the plan, the board shall consult with persons designated by governing bodies of any municipal or public corporation or governmental or political subdivision or agency within the district and shall consider their data. The plan may be revised as often as the board deems necessary. A copy of the comprehensive plan and each revision thereof shall be delivered or mailed to the agency, the county auditor of each county located within the district and the clerk of each city and township in the district. Prior to the adoption by the board of its comprehensive plan, no local government unit shall acquire any solid waste disposal site or facility unless approved by the board. After the comprehensive plan is adopted local government units and persons shall acquire and operate solid waste disposal sites and facilities in accordance with the plan. The board shall hold hearings as provided in subdivision 2 and coordinate with municipal plans as provided in subdivision 3.

Sec. 8. Laws 1971, Chapter 478, Section 7, is amended by adding  
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subdivisions to read:

Subdivision 1a. SOLID WASTE DISPOSAL. The board may implement its comprehensive plan, acquire, construct, better, equip, operate and maintain all solid waste disposal sites or facilities within the district. A solid waste disposal site or facility owned by a local government unit or private person may, after payment of just compensation, be acquired or operated by the board.

Except as otherwise provided hereafter, should the comprehensive plan provide for the operation of one or more disposal sites or facilities by the district, the district shall acquire, subject to the payment of just compensation, the disposal facility, both real and personal property presently operated by Carlton county, and located in section 9, township 48 north, range 17 west, Carlton county, Minnesota, and the disposal facility, both real and personal property, presently operated by Duluth Disposal Company and located in section 31, township 51, range 14, St. Louis county, Minnesota. Notwithstanding such requirement, the district and Carlton county, or the district and Duluth Disposal Company, or its successors and assigns, as the case may be, may, by agreement, provide for the continued ownership or operation of the disposal facilities referred to above by Carlton county or such company, as the case may be, upon such terms and subject to such conditions as the district and Carlton county or the district and such company may agree.

Subd. 2a. SOLID WASTE DISPOSAL METHOD. The board shall treat and dispose of solid waste by land fill, incineration or other disposal method subject to the rules and regulations of the agency.

Subd. 3a. UTILIZATION OF DISTRICT SYSTEM. The board may provide that every person or local government unit located in the district must dispose of solid waste as provided in the comprehensive plan.

Subd. 4a. REGULATION OF COLLECTION PROCESS. Nothing contained in this chapter shall be construed to permit the district to engage in the collection of solid waste. Carlton county and St. Louis county or the local units of government designated by such counties shall continue to have the authority to regulate the collection of solid waste, and nothing in this chapter shall be construed to permit the district to regulate the collection of solid waste, unless such counties or local units of government or any of them shall adopt a resolution authorizing the district to adopt such regulations to be effective within the territory of such county or local governmental units.

Sec. 9. Laws 1971, Chapter 478, Section 8, is amended to read:

Sec. 8. **BUDGET.** The board shall prepare and adopt, on or before December 31, 1971, and on or before September 1, 1972, and each year thereafter, a budget showing for the following calendar year or other

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fiscal year determined by the board, sometimes referred to in this act as the budget year, estimated receipts of money from all sources, including but not limited to payments by each local government unit, federal or state grants, taxes on property, and funds on hand at the beginning of the year, and estimated expenditures for:

(1) Credits to each local government unit under section 6, subdivision 4;

(2) Deferred payments under section 9, subdivision 3;

(3) Costs of operation, administration and maintenance of the district disposal system;

(4) Cost of acquisition and betterment of the district disposal system; and

(5) Debt service, including principal and interest, on general obligation bonds and certificates issued pursuant to section 13, obligations assumed under section 6, subdivision 3, and any money judgments entered by a court of competent jurisdiction. Expenditures within these general categories, and such others as the board may from time to time determine, shall be itemized in such detail as the board shall prescribe. The board and its officers, agents and employees shall not spend money for any purpose other than debt service without having set forth such expense in the budget nor in excess of the amount set forth in the budget therefor, and no obligation to make such an expenditure shall be enforceable except as the obligation of the person or persons incurring it; providing that the board may amend the budget at any time by transferring from one purpose to another any sums except money for debt service and bond proceeds and by increasing expenditures in any amount by which cash receipts during the budget year actually exceed the total amounts designated in the original budget. The creation of any obligation pursuant to section 13 or the receipt of any federal or state grant is a sufficient budget designation of the proceeds for the purpose for which it is authorized, and of the tax or other revenue pledged to pay the obligation and interest on it, whether or not specifically included in any annual budget. The budget shall contain, in addition to the provisions above, estimated receipts of money from the operation of solid waste disposal sites or facilities and estimated expenditures for the operation of such solid waste disposal sites or facilities. Revenues from the operation of disposal sites or facilities shall not be used to fund in whole or in part the maintenance or operation of the district disposal system as that term is defined in section 2 above.

Sec. 10. Laws 1971, Chapter 478, is amended by adding a section to read:

**Sec. 9a. ALLOCATION OF COSTS OF OPERATION OF SOLID WASTE DISPOSAL SITES OR FACILITIES. Subdivision 1. DEFINI-**

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**TION OF CURRENT COSTS.** The estimated cost to the district of the administration, operation, maintenance and debt service of solid waste disposal sites or facilities and the estimated costs of acquisition and betterment of the disposal sites or facilities which are to be paid from funds, other than state or federal grants and bond proceeds, and all other previously unallocated payments made by the board are referred to as current costs and shall be recovered by the board through a system of user charges.

**Subd. 2. METHOD OF RECOVERING CURRENT COSTS.** Prior to commencing the operation of any solid waste disposal site or facility, the board shall establish a system of nondiscriminatory rates for the use of solid waste disposal sites and facilities. The rates shall be designed to recover current costs. The rates shall be adjusted by the board at any time to reflect actual costs of operating the disposal sites and facilities.

**Subd. 3. EMERGENCY CERTIFICATES OF INDEBTEDNESS.** Notwithstanding the provisions of subdivision 1, if in any budget year the receipts from user charges are insufficient to pay the current costs of operating such disposal sites and facilities, the board may issue negotiable general obligation certificates of the indebtedness in an amount sufficient to meet the deficiency. The certificates shall be issued as provided by Laws 1971, Chapter 478, Section 13, Subdivisions 3 and 5.

**Subd. 4. GENERAL OBLIGATION BONDS.** The board may by resolution authorize the issuance of general obligation bonds for the acquisition or betterment of solid waste disposal sites and facilities, including but without limitation, the payment of interest during construction and for a reasonable period thereafter, the establishment of a reserve for bond payments, working capital, refunding of outstanding bonds, certificates of indebtedness, or judgments. The board shall pledge its full faith and credit and taxing power for the payment of the bonds and provide for the issuance and sale and for the security of such bonds in the manner provided in Minnesota Statutes 1971, Chapter 475, and shall have the same powers and duties as a municipality issuing bonds under that law, except no election shall be required and the debt limitations of chapter 475 shall not apply to the bonds. The board may pledge for payment of the bonds, revenues received from users. The board may by resolution and prior to beginning operation of any solid waste disposal site or facility authorize the issuance of general obligation bonds in an amount not to exceed 50 percent of the estimated cost of operating the disposal site or facility for the first 12 months of operation. The estimated cost shall be the best estimate of the board declared in resolution form. The board shall pledge its full faith, credit and taxing powers for the payment of such bonds and provide for the issuance and sale and for the security of such bonds in the manner provided in chapter 475, and shall have the same powers and duties as a municipality issuing bonds under that law, except no election shall be required and the debt limitations of

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chapter 475 shall not apply to the bonds. The board may also pledge for the payment of the bonds any revenues receivable from user charges.

Sec. 11. Laws 1971, Chapter 478, Section 14, is amended to read:

Sec. 14. **TAX LEVIES.** The board shall have power to levy taxes for debt service of the district disposal system ~~authorized in section 13~~, including solid waste disposal facilities, upon all taxable property within the district without limitation of rate or amount and without affecting the amount or rate of taxes which may be levied by the board for other purposes or by any local government unit in the district. No other provision of law relating to debt limit shall restrict or in any way limit the power of the board to issue the bonds and certificates authorized in section 13. The board shall also have power to levy taxes as provided in sections 10 and 12. Each of the county auditors shall annually assess and extend upon the tax rolls in his county the portion of the taxes levied by the board in each year which is certified to him by the board. Each county treasurer shall collect and make settlement of such taxes with the treasurer of the board.

Approved April 9, 1974.

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**CHAPTER 378—H.F.No.3533**  
[Not Coded]

*An act relating to the firemen's relief association of the city of Backus; providing that years of service with the Backus volunteer fire department shall be treated as years of service with the Backus firemen's relief association.*

**BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:**

Section 1. **BACKUS, CITY OF; FIREMEN'S RELIEF ASSOCIATION.** Notwithstanding any provisions of Minnesota Statutes, Section 69.06, or other law to the contrary, the Backus firemen's relief association shall treat years of service by members of the Backus volunteer fire department as years of membership in the Backus firemen's relief association for purposes of determining eligibility for service pensions. This section shall apply only to those persons who became members of the association upon its formation and who continued as members until retirement.

Sec. 2. This act shall take effect upon its approval by the governing body of the city of Backus and upon compliance with the provisions of Minnesota Statutes, Section 645.021.

Approved April 5, 1974.

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