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City of Yakima
Legal Department

April 5, 2023

Department of Public Works
2301 Fruitvale Blvd.
Yakima, WA 98902
Atn: Trace Bradburn, Manager – Solid Waste and Recycling Division

Dear Mr. Bradburn:

We are in receipt of correspondence from you dated March 21, 2023, entitled “Noncompliance Letter.” This letter addresses the alleged noncompliance and sets forth our legal interpretation of the applicable Yakima Municipal Code (YMC) provisions, which support the inapplicability of the license tax at issue.

Your letter cites to YMC Title 4 Health and Sanitation – 4.16.180 (Collection of garbage in business class—License and tax—Regulation). This section of the YMC does not apply to us for a few reasons:

First, this applies to holders of a “license for the collection and hauling of garbage, refuse or debris within the city.” DTG Recycle does not have a license to collect and haul garbage, refuse or debris within the city. We only haul recyclable material collected in designated bins located in the City of Yakima. Garbage and debris are not defined, but the definition of refuse does not include recyclable material (YMC 4.16.010):

“Refuse” means all sweepings, trash, rubbish, litter, garbage, industrial or domestic wastes, organic wastes or residue of animals sold as meat, fruit or other vegetable matter from kitchens, dining rooms, markets, or places dealing in or handling meats, fowls, fruits, grain or vegetables, ashes and cinders, offal, animal excreta and accumulated waste materials or substances which may become nuisances; provided, that any of the aforementioned items must occur in volumes greater than one cubic foot.

Second, this tax also applies to entities gathering such material within the city for disposal outside of the city. We collect and haul only recyclable material for the purpose of recycling.

Finally, YMC 4.16.180 only applies to holders of a valid certificate of convenience and necessity issued by the State of Washington Utilities and Transportation Commission granting the right to operate as a garbage and refuse collection company within the City of Yakima:

“No license to collect garbage, refuse or debris in the business classification, as required by YMC 4.16.180, shall be issued to any applicant unless the applicant holds a valid certificate issued by the Washington Utilities and Transportation Commission of the state of Washington (UTC) granting to the applicant the right to engage in the business of operating as a garbage and refuse collection company within the City of Yakima. (Ord. 2013-009 § 1 (part), 2013: Ord. 1047 § 1, 1968).”

YMC 4.16.185



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We are a common carrier hauling recyclables for material recovery and recycling, not a trash hauler. We have never been issued a certificate of convenience by the UTC because our activities do not warrant the requirement of having one.

For the above reasons, it is our considered position that DTG Recycle's activities in the City of Yakima do not trigger a levy of this tax on our business, and therefore there is no noncompliance to report or taxes to pay in respect of such activities.

Respectfully,

Kirsten L Koester

Kirsten Koester
General Counsel
DTG Recycle