



## COUNCIL REPORT

To: Paul Gipps, CAO

Date: May 11, 2021

From: Lisa Siavashi, Financial Services Manager

Subject: **2021 Transfer Station Parcel Tax Bylaw**

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### RECOMMENDATION

**THAT** Council adopt the “City of West Kelowna Transfer Station Parcel Tax Bylaw No. 0286, 2021”.

### STRATEGIC AREA(S) OF FOCUS

Economic and financial well-being of the City of West Kelowna

### BACKGROUND

The landfill located on Asquith Road in West Kelowna (referred to as the Westside Landfill) served West Kelowna, Peachland, the Electoral Area and the WFN for many years. The facility was operated by the RDCO and funded through tipping fees. In 2010, the RDCO converted the landfill to a transfer station open only to residential customers and the funding method became a combination of tipping fees and a parcel tax. The participants in the function and financial contributors are the City of West Kelowna, District of Peachland, Westbank First Nation, and the Regional District of Central Okanagan.

Given that the budget and participants' shares are subject to change annually, this matter must be brought to Council each year for consideration. In 2021, the CWK share is \$471,445 up slightly from \$470,414 last year. This increase is mostly due to an increase in transfers to reserves. The RDCO invoices the City of West Kelowna for the Westside Transfer Station on a quarterly basis, based on actual expenses. Due to expenses being slightly more in 2020, there is an adjustment debit of \$64.38 to be recognized, adjusting the amount needing to be collected in 2021 to \$471,509.38. In keeping with Council's 2010 decision to tax only those properties that are able to access the service (residential taxpayers), there are 14,009 properties within our jurisdiction in 2021 with a taxable residential assessment component. This equates to \$33.66 per parcel (2020 - \$33.97). This parcel tax is being collected to fund a regional service and is in the 2021 – 2025 Financial Plan under collection for other governments.

## FINANCIAL IMPLICATIONS

The RDCO has established costs per participants with the CWK share being \$471,445. It is recommended that this amount be funded through a parcel tax from properties with a residential assessment component. These funds will be transferred to the Regional District. If the bylaw were not approved, the City would still be responsible to the RDCO for the costs of the program, which would have a substantial impact on the budget.

## COUNCIL REPORT / RESOLUTION HISTORY

Date	Report Topic / Resolution	Resolution No.
April 20, 2021	<b>THAT</b> Council give first, second and third readings to the “City of West Kelowna Transfer Station Parcel Tax Bylaw No. 0286, 2021”.	C153/21

### Alternate Motion:

**THAT** Council not adopt the “City of West Kelowna Transfer Station Parcel Tax Bylaw No. 0286, 2021”.

### REVIEWED BY

Warren Everton Director of Finance, CFO

Shelley Schnitzler, Legislative Services Manager/Corporate Officer

### APPROVED FOR THE AGENDA BY

Paul Gipps, CAO

PowerPoint: Yes  No

### Attachments:

1. Bylaw 0286 2021 Transfer Station Parcel Tax
2. 2021-2025 RDCO Westside Transfer Station Budget Projections