



**COUNCIL REPORT**  
Finance, Administrative and Protective Services  
For the May 14<sup>th</sup>, 2019 Council Meeting

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DATE: April 30, 2019 Bylaw No. 0267, 2019

TO: Jim Zaffino, CAO

FROM: Lisa Siavashi, Revenue, Reporting and Risk Manager

RE: Transfer Station Parcel Tax Bylaw No. 0267

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**RECOMMENDED MOTION:**

**THAT** Council adopt the "City of West Kelowna Transfer Station Parcel Tax Bylaw No. 0267, 2019."

**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 2019, the CWK share is \$444,157 up from \$316,875 last year. This increase is mostly due to an increase in hauling charges and tipping fees. There is a small credit adjustment from 2018 of (\$249.50), which brings the total requisition for 2019 to \$443,907.50. In keeping with Council's 2010 decision to tax only those properties that are able to access the service (residential taxpayers), there are 13,653 properties within our jurisdiction in 2019 with a taxable residential assessment component. This equates to \$32.51 per parcel (2018 - \$23.37). This parcel tax is being collected to fund a regional service and is in the 2019 – 2028 Financial Plan under collection for other governments.

**FINANCIAL IMPLICATIONS:**

The RDCO has established costs per participants with the CWK share being \$444,157. 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.

**ALTERNATE MOTION**

**THAT** Council rescind first, second and third readings of the "City of West Kelowna Transfer Station Parcel Tax Bylaw No. 0267, 2019" and abandon the bylaw.

Implications: if cancelled the City would still be responsible to the RDCO for the costs of the program, which would have a substantial impact on the budget.

Respectfully submitted,



Lisa Siavashi  
Revenue, Reporting and Risk Manager



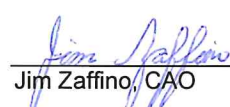
Warren Everton  
Chief Financial Officer



Tracey Batten  
Deputy CAO

Attachments: 1. City of West Kelowna Transfer Station Parcel Tax Bylaw No. 0267, 2019

Powerpoint: \_\_\_ Yes X No

 Jim Zaffino, CAO	<u>May 7, 2019</u> Date
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CITY OF WEST KELOWNA

BYLAW NO. 0267

A BYLAW TO IMPOSE A PARCEL TAX UPON OWNERS OF LAND WITHIN  
THE CITY OF WEST KELOWNA BEING SERVED BY  
THE SOLID WASTE TRANSFER STATION

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WHEREAS the Council of the City of West Kelowna, pursuant to Section 200 of the *Community Charter*, desires to impose and levy a Parcel Tax upon the owners of land or real property within the City of West Kelowna being served by the Westside Landfill;

NOW THEREFORE the Municipal Council of the City of West Kelowna in open meeting assembled enacts as follows:

1. This bylaw may be cited for all purposes as the "City of West Kelowna Transfer Station Parcel Tax Bylaw No. 0267, 2019".
2. A Parcel Tax is hereby imposed and levied upon the owners of land or real property with a residential class assessment that are served or capable of being served by the solid waste transfer station at the Westside Landfill.
3. An annual tax of \$32.51 shall be levied on each parcel of real property classified as residential (Class 1) within the City of West Kelowna.

READ A FIRST, SECOND AND THIRD TIME THIS 23<sup>RD</sup> DAY OF APRIL, 2019  
ADOPTED

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MAYOR

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CITY CLERK