



REGIONAL
DISTRICT
OF NANAIMO

STAFF REPORT TO
District 69 Swimming Pool Service Select
Committee
June 29, 2023

Taxation Apportionment Models for District 69 Swimming Pool Service

RECOMMENDATION

That the District 69 Swimming Pool Service Select Committee receive the June 29, 2023, report entitled Taxation Apportionment Models for District 69 Swimming Pool Service to support the Select Committee's discussions on amending Bylaw #899.

BACKGROUND

At the April 18, 2023, RDN Special Board Meeting, discussion took place regarding amending the *Regional District of Nanaimo District 69 Swimming Pool Service Bylaw 899*.

The following two changes to the Bylaw under consideration at the Special Board Meeting were:

1. To add Electoral Area E to the District 69 Swimming Pool Service joining Electoral Areas F, G, H and the City of Parksville and Town of Qualicum Beach as a participant.
2. To change the tax apportionment funding model from 50% usage / 50% property assessment to 1/3 usage, 1/3 property assessment and 1/3 population.

From this meeting, a series of resolutions were approved including 23-245 as provided below.

23-245 - *That the Staff Report dated April 18, 2023, "Options for District 69 Swimming Pool Local Service Area Establishment Bylaw No. 899 Amendment following Public Engagement" be received and that the Chair re-establish the District 69 Swimming Pool Service Select Committee and the report be referred to the Committee to further review options and models for the District 69 Swimming Pool Service, as well as an additional aquatic facility in Oceanside and provide recommendations to the Board.*

This report is relation to underlined section of the above resolution and provides an overview of possible taxation models for further consideration. The Table provided as Attachment 1 to this report uses the 2023 Amended Budget for the Ravensong Aquatic for comparison purposes.

FINANCIAL IMPLICATIONS

At present the collection of taxes for the District 69 Swimming Pool Service is 50% Usage and 50% Assessment and does not include Electoral Area E. The Regional Board was reviewing amending the Bylaw to a model based on 1/3 Property Assessment, 1/3 Usage, and 1/3 Population and to include Electoral Area E as a participant.

The table attached to this report provides an overview of the net financial impacts when applying different taxation models to the District 69 Swimming Pool Service for each jurisdiction including Electoral Areas E, F, G, H, City of Parksville and Town of Qualicum Beach using the 2023 Amended Budget for the Ravensong Aquatic Centre.

The Table includes variations in the collection of tax by assessment, population, and usage. Staff will review a live working model of this spreadsheet at the District 69 Swimming Pool Select Committee Meeting where percentages can be varied and applied to the funding models to support the discussions of and any recommendations by the Committee.

STRATEGIC PLAN ALIGNMENT

Social Wellbeing - Make the Region a safe and vibrant place for all, with a focus on children and families in programs and planning.

REVIEWED BY:

- T. Moore, Chief Financial Officer
- D. Holmes, Chief Administrative Officer

ATTACHMENT

1. Taxation Apportionment Models for District 69 Swimming Pool Service