

**RESORT MUNICIPALITY OF WHISTLER**

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## STAFF REPORT TO COUNCIL

**PRESENTED:** April 26, 2022  
**FROM:** Financial Services  
**SUBJECT:** 2022 PROPERTY TAX AND UTILITY RATE BYLAWS REPORT

**REPORT:** 22-060  
**FILE:** 3900-20-2354; 2355; 2356;  
2357; 2358; 2359; 2360

### RECOMMENDATION FROM THE CHIEF ADMINISTRATIVE OFFICER

**That** the recommendation of the General Manager of Corporate and Community Services be endorsed.

### RECOMMENDATIONS

**That** Council consider giving first, second, and third readings to the following bylaws:

- “Property Tax Rates Bylaw No. 2354, 2022”;
- “Water Tax Bylaw No. 2356, 2022”;
- “Sewer Tax Bylaw No. 2357, 2022”;
- “Water User Fee and Regulation Amendment Bylaw No. 2358, 2022”;
- “Sewer User Fee Amendment Bylaw No. 2359, 2022”;
- “Solid Waste Amendment Bylaw No. 2360, 2022”; and
- “Alternative Municipal Tax Collection Scheme Amendment Bylaw No. 2355, 2022”.

### PURPOSE OF REPORT

This report seeks Council’s consideration of the first three readings of the 2022 property tax rates bylaw, as well as the water and sewer parcel tax bylaws, and water, sewer, and solid waste user fee amendment bylaws.

This report further seeks Council’s consideration of the first three readings of the alternative municipal tax collection scheme bylaw to set property tax due dates and penalty dates.

☐ Information Report ☒ Administrative Report (Decision or Direction)

### DISCUSSION

#### Background

Section 197(1) of the *Community Charter* requires municipalities to establish property tax rates for the current year after the adoption of the five-year financial plan and before May 15. This legislation empowers Council to establish tax rates based on:

- 1) The municipality's annual budget, and
- 2) Assessment information provided by BC Assessment.

In conjunction with the setting of property tax rates for the coming year, Staff annually update water and sewer parcel tax bylaws and water, sewer, and solid waste user fee bylaws in advance of the delivery of property tax notices.

## **Analysis**

### **2022 Five-Year Financial Plan**

Before adopting the annual property tax bylaw, the *Community Charter* requires that municipalities consider financial objectives and policies set out in the five-year financial plan bylaw, including the proportion of total revenue raised from various funding sources and the distribution of property taxes among the property classes. The "Five-Year Financial Plan 2022-2026 Bylaw No. 2348, 2022" was adopted by Council on January 25, 2022.

The tax rates and fees proposed in the bylaws referenced herein, were prepared following the budget guidelines as adopted by Council at the December 21, 2021 Regular Council meeting, specifically:

- 1) To implement a 6.72 per cent increase to property value taxes in 2022;
- 2) To implement a 3 per cent increase to sewer parcel taxes and user fees in 2022;
- 3) To implement a 3 per cent increase to solid waste parcel taxes and fees in 2022; and
- 4) To implement a 3 per cent increase to water parcel taxes and user fees in 2022.

The Resort Municipality of Whistler (RMOW) continues to pursue revenue diversification to minimize the overall percentage of revenue raised from property taxes wherever possible. The objective is to maintain a reasonably-sized tax requisition by maximizing other revenue sources, lowering the cost of municipal services and shifting the burden to user fees and charges where feasible.

### **2022 Property Assessments**

BC Assessment provides assessment values that reflect market conditions as of July 1, 2021. The assessed value of land and improvements, as well as the classification of property into different property classes, was reported to the RMOW on BC Assessment's Revised Roll, dated March 31, 2022. Assessment totals for the community are comprised of both market and non-market change values. Market value changes reflect the change in value of existing properties from year to year, whereas non-market changes reflect the value of new development, property shifts between assessment class, subdivisions or amalgamations, and any change in exemption status from taxable to non-taxable, or vice versa. The total 2022 assessment base (including non-market changes) has increased in Whistler by \$4,571 million or 23.3 per cent compared to 2021. Total non-market change for 2022 is \$64 million.

The impact of the change in total planned municipal tax collections and the resulting amount of tax payable by a specific taxpayer will vary based on a property's assessed value. Properties with an increase in assessed value greater than the average change for the community will likely see an increase in their tax payable. On the other hand, properties with a change in assessed value lower than the average, may see a decrease in their tax payable. In Whistler, the average change in assessed value for Class 1 Residential properties was a 24.7 per cent increase, and Class 6 Businesses properties was a 4.4 per cent increase.

### 2022 Tax Due Date and Penalty Dates

In 2020 and 2021, the RMOW maintained the property tax due date of July 2, and delayed the penalty date on taxes and utilities to September 30. This change was the result of economic hardship created by the COVID 19 pandemic and gave all Whistler taxpayers an additional three months to make their property tax and utility payments without incurring the 10 per cent penalty.

For the 2022 tax year, Staff propose returning to the pre-pandemic tax due date and penalty dates. The property tax due date will be July 2, and two penalty dates will exist. On each penalty date a 5 per cent penalty will be levied on the outstanding current tax balance. Prior to 2020, penalties were levied after July 2 (the due date) and after September 30. Staff propose a return to after July 2 for the first penalty date and a change in the second penalty date to after September 15. The change in the second date avoids business closures for the new statutory holiday, National Day for Truth and Reconciliation, on September 30, and ensures that the total tax balance, inclusive of all penalties, is levied prior to the legislated tax sale (on the last Monday in September). This change also aligns RMOW practices with those of other BC communities.

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## POLICY CONSIDERATIONS

### Relevant Council Authority/Previous Decisions

*Community Charter* section 197(1) states “each year, after adoption of the financial plan but before May 15, a council must, by bylaw, impose property value taxes for the year by establishing tax rates for:

- a) the municipal revenue proposed to be raised for the year from property value taxes, as provided in the financial plan, and
- b) the amounts to be collected for the year by means of rates established by the municipality to meet its taxing obligations in relation to another local government or other public body.”

### Corporate Plan

The RMOW Corporate Plan is updated annually and articulates strategic direction for the organization. This section identifies how this report links to the plan.

### Council Focus Areas

☒ Community Balance

*Effectively **balance resort and community needs** through deliberate planning, partnerships and investment*

☒ Climate Action

*Provide leadership to **accelerate climate action and environmental performance** across the community*

☐ Housing

*Advance strategic and innovative initiatives to enable and **deliver additional employee housing***

☒ Pandemic Recovery

*Leadership and support for **community and tourism recovery and sustainability** – priority focuses are where recovery needs intersect with other Council focus areas.*

### **Community Vision and Official Community Plan**

The Official Community Plan (OCP) is the RMOW's most important guiding document that sets the community vision and long-term community direction. This section identifies how this report applies to the OCP.

OCP Goal 6.1 “Provide effective and appropriate municipal infrastructure (including facilities and amenities) that minimize taxpayer costs, and consider allocating the value of infrastructure replacement to future years.”

OCP Goal 6.4 “Reduce reliance on property taxes” speaks to the importance of non-tax revenue streams, which in the case of the coming fiscal year are expected to contribute nearly \$1.4 million in additional revenue to offset municipal expenditures.

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## **BUDGET CONSIDERATIONS**

Property tax rates for the RMOW's municipal taxes, as well as the water and sewer parcel taxes, and water, sewer and solid waste user fees set out in the above-noted bylaws were calculated to meet the budgeted revenue requirements captured in the 2022 Five-Year Financial Plan.

Please note, the property tax rates for the Squamish Lillooet Regional District and Sea to Sky Regional Hospital District have no impact on the RMOW's Financial Plan, and are set to meet the requisitions of these other government agencies.

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## **LIL'WAT NATION & SQUAMISH NATION CONSIDERATIONS**

The RMOW is committed to working with the Lil'wat People, known in their language as *L'il'wat7úl* and the Squamish People, known in their language as the *Skwxwú7mesh Úxwumixw* to: create an enduring relationship; establish collaborative processes for Crown land planning; achieve mutual objectives; and enable participation in Whistler's resort economy.

There are no specific considerations to include in this report.

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## **COMMUNITY ENGAGEMENT**

Level of community engagement commitment for this project:

☐ Inform    ☒ Consult    ☐ Involve    ☐ Collaborate    ☐ Empower

Comment:

The revenue required from property taxes, water and sewer parcel taxes, and water, sewer and solid waste user fees were part of the community consultation process informing the Five-Year Financial Plan. An open house session was held on November 18, 2021 and feedback was collected from the community in a three-week period that followed.

In accordance with Section 197(1) of the *Community Charter*, RMOW staff will deliver a tax notice to each owner of property within the municipality.

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## REFERENCES

Each of the below listed bylaws are included in the Council Package:

- “Property Tax Rates Bylaw No. 2354, 2022”;
- “Water Tax Bylaw No. 2356, 2022”;
- “Sewer Tax Bylaw No. 2357, 2022”;
- “Water User Fee and Regulation Amendment Bylaw No. 2358, 2022”;
- “Sewer User Fee Amendment Bylaw No. 2359, 2022”;
- “Solid Waste Amendment Bylaw No. 2360, 2022”; and
- “Alternative Municipal Tax Collection Scheme Amendment Bylaw No. 2355, 2022”.

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## SUMMARY

The bylaws referenced herein detail the annual tax rates, and utility parcel taxes and user fees required to raise municipal revenue from each source as provided within the 2022 Five-Year Financial Plan, and they revert the tax due date and penalty dates to a timeline consistent with pre-pandemic years and best practices. Provincial legislation directs that property tax rates be calculated based on the budgeted tax revenue required to provide municipal services and the assessed value and class of properties as determined by BC Assessment. The Property Tax Rates Bylaw also include the tax rates for the Regional District and the Hospital District to ensure the RMOW can meet its taxing obligations to these other government agencies.

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## SIGN-OFFS

### Written by:

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### Reviewed by:

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