

**RESORT MUNICIPALITY OF WHISTLER**

4325 Blackcomb Way  
Whistler, BC Canada V8E 0X5  
whistler.ca

**TEL** 604 932 5535  
**TF** 1 866 932 5535  
**FAX** 604 935 8109

## STAFF REPORT TO COUNCIL

**PRESENTED:** April 23, 2024

**REPORT:** 24-042

**FROM:** Financial Services

**FILE:** 3900-20-2443 to 2446

**SUBJECT:** 2024 PROPERTY AND PARCEL TAX AND UTILITY RATE BYLAWS REPORT

### RECOMMENDATION FROM THE CHIEF ADMINISTRATIVE OFFICER

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

### RECOMMENDATION

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

- “Property and Parcel Tax Rates Bylaw No. 2443, 2024”;
- “Water User Fee and Regulation Amendment Bylaw (2024 Rates) No. 2444, 2024”;
- “Sewer User Fee Amendment Bylaw (2024 Rates) No. 2445, 2024”; and
- “Solid Waste Amendment Bylaw (2024 Rates) No. 2446, 2024”.

### PURPOSE OF REPORT

This report seeks Council’s consideration of the first three readings of the following bylaws:

- “Property and Parcel Tax Rates Bylaw No. 2443, 2024”;
- “Water User Fee and Regulation Amendment Bylaw (2024 Rates) No. 2444, 2024 (Water Amendment Bylaw)”;
- “Sewer User Fee Amendment Bylaw (2024 Rates) No. 2445, 2024”; and
- “Solid Waste Amendment Bylaw (2024 Rates) No. 2446, 2024”.

☐ Information Report

☒ Administrative Report (Decision or Direction)

### DISCUSSION

#### **Background**

Section 197(1) of the *Community Charter* (CC) requires municipalities to establish property tax rates for the current year after the adoption of a 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 taxes and water, sewer and solid waste user fees in advance of the delivery of property tax notices, as these taxes and fees will be levied on the tax notice.

## **Analysis**

### **2024 Five-Year Financial Plan**

Before adopting an annual property tax bylaw, the CC 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 2024-2028 Bylaw No. 2424, 2024](#)" was adopted by Council on January 23, 2024 (2024 Five-Year Financial Plan).

The tax rates and utility fees proposed in the bylaws referenced above are prepared following the budget guidelines as adopted by Council at the [December 19, 2023 Regular meeting](#), and included in the 2024 Five-Year Financial Plan, specifically:

- 1) To implement a 8.2 per cent increase to property value taxes in 2024;
- 2) To implement a 7.0 per cent increase to sewer parcel taxes and user fees in 2024;
- 3) To implement a 5.0 per cent increase to solid waste fees in 2024; and
- 4) To implement a 4.0 per cent increase to water parcel taxes and user fees in 2024.

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 ongoing objective is to maintain a reasonably sized tax requisition by leveraging other non-tax revenue sources, lowering the cost of municipal services, and shifting the burden to user fees and charges where feasible.

### **2024 Property Assessments**

BC Assessment provides assessment values that reflect market conditions on July 1, 2023 for the 2024 tax year. 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, 2024. Assessment totals for the community are comprised of both market and non-market change values. Market value changes reflect the change in value in existing properties from year to year, whereas non-market changes reflect the value of new development, property shifts between assessment classes, subdivisions or amalgamations, and any change in exemption status from taxable to non-taxable, or vice versa. The total 2024 assessment base, including non-market changes, increased in Whistler by \$29 million or 0.10 per cent compared to 2023 (2023 increased by \$3,519 million or 14.5 per cent vs. 2022).

Total non-market change for 2024 is \$139 million (2023 was \$134 million). Of note in 2024, Whistler's assessment base decreased by \$110 million primarily due to a decrease in Class 1 Residential properties of 0.76 per cent or \$194 million in assessed value, offset by an increase in Class 6 Business properties of 4.39 per cent or \$82 million.

As always, the impact of the change in total budgeted municipal tax revenue and the resulting amount of tax to be paid by a specific taxpayer will vary based on their property's assessed value and the year-over-year change in that property's assessed value relative to the average assessment change in Whistler. Properties with an increase in assessed value greater than the average change for the

community will see an increase in their tax bill that is greater than the 8.2 per cent budgeted municipal tax revenue increase. Properties with a change in assessed value lower than the average will likely see an increase smaller than the 8.2 per cent budget increase. In Whistler, the average change in assessed value for Class 1 Residential properties is a 0.76 per cent decrease, and Class 6 Business properties is a 4.39 per cent increase.

**Infographic:** BC Assessment's "Property Assessments and Property Taxes: A not-so complicated relationship"



Note: the "Property Tax Impact" column of the graphic has been edited to add context for the reality of municipal property taxes in Whistler.

## **Fire Hydrant Use Fees**

In addition to the updated fees for water use in the Water Amendment Bylaw, staff have also included the specific fees for the use of fire hydrants by third parties. This clarifies the existing fees for the use of a fire hydrant as \$75.00 for 24 hours, \$400.00 for seven days and \$1,000 for season-long access. These fees are not changing, just being more clearly documented. The Water Amendment Bylaw also repeals sections 10.4(b) and (c) of the "Fire and Life Safety Bylaw No. 2201, 2019" (Fire Safety Bylaw) and replaces the text with language that refers to the updated fees in Schedule A of the "Water User Fee and Regulation Bylaw No. 1826, 2007" (Water User Bylaw). The Fire Safety Bylaw is further amended to remove the previous daily fire hydrant fee of \$75 in Schedule B.

## **Temporary Irrigation Permit Fee**

The Water Amendment Bylaw also includes a \$75.00 application fee for a temporary irrigation permit, to allow members of the community to apply for a temporary permit to sprinkle new plantings, in accordance with the "Outdoor Use Potable Water Usage Bylaw 2179, 2018".

## **POLICY CONSIDERATIONS**

### **Relevant Council Authority/Previous Decisions**

CC 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.”

January 9, 2024: [Administrative Report No. 24-004](#): Five-Year Financial Plan 2024 – 2028 Bylaw No. 2424, 2024

[“Five-Year Financial Plan 2024 – 2028 Bylaw No. 2424, 2024”](#)

### **2023-2026 Strategic Plan**

The 2023-2026 Strategic Plan outlines the high-level direction of the RMOW to help shape community progress during this term of Council. The Strategic Plan contains four priority areas with various associated initiatives that support them. This section identifies how this report links to the Strategic Plan.

#### **Strategic Priorities**

- ☐ Housing

*Expedite the delivery of and longer-term planning for employee housing*

- ☐ Climate Action

*Mobilize municipal resources toward the implementation of the Big Moves Climate Action Plan*

- ☐ Community Engagement

*Strive to connect locals to each other and to the RMOW*

- ☐ Smart Tourism

*Preserve and protect Whistler’s unique culture, natural assets and infrastructure*

- ☒ Not Applicable

*Aligns with core municipal work that falls outside the strategic priorities but improves, maintains, updates and/or protects existing and essential community infrastructure or programs*

### **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 \$6.7 million in additional municipal revenue (2024 Fees and Charges as per the Five-Year Financial Plan total \$39.1 million vs 2023 at \$32.4 million).

---

## **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 are calculated to meet the budgeted revenue requirements outlined in the [2024 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.

---

## LÍŁWAT NATION & SQUAMISH NATION CONSIDERATIONS

The RMOW is committed to working with the Líl'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.

---

## COMMUNITY ENGAGEMENT

Level of community engagement commitment for this project:

☐ Inform      ☒ Consult      ☐ Involve      ☐ Collaborate      ☐ Empower

The budgeted revenue from property taxes, water and sewer parcel taxes, and water, sewer and solid waste user fees were discussed as part of the 2024 Five-Year Financial Plan community consultation process. An open house session was held on November 09, 2023 and feedback was collected from the community in the weeks prior to that event, including an early budget engagement survey conducted in Summer 2023.

In accordance with Section 237(1) of the CC, RMOW staff will deliver a tax notice to each owner of property within the municipality by the end of May 2024.

---

## REFERENCES

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

- "Property and Parcel Tax Rates Bylaw No. 2443, 2024";
- "Water User Fee and Regulation Amendment Bylaw (2024 Rates) No. 2444, 2024";
- "Sewer User Fee Amendment Bylaw (2024 Rates) No. 2445, 2024"; and
- "Solid Waste Amendment Bylaw (2024 Rates) No. 2446, 2024".

---

## SUMMARY

The bylaws referenced in this report detail the annual municipal tax rates, and utility parcel taxes and user fees required to generate the budgeted municipal revenue from each source identified in the 2024 Five-Year Financial Plan. Provincial legislation requires property tax rates be calculated based on budgeted tax revenue needed to provide municipal services and the assessed value and property classes set by BC Assessment. The Property and Parcel Tax Rates Bylaw also includes tax rates for the Regional District and Hospital District to ensure the RMOW can meet its taxing obligations to these other government agencies.

## **SIGN-OFFS**

### **Written by:**

Ashley Palmer,  
Manager of Financial Services

### **Reviewed by:**

Carlee Price,  
Chief Financial Officer

Ted Battiston,  
General Manager of Corporate Services and  
Public Safety

Virginia Cullen,  
Chief Administrative Officer