

**RESORT MUNICIPALITY OF WHISTLER**

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STAFF REPORT TO COUNCIL

PRESENTED: April 22, 2025
FROM: Financial Services
SUBJECT: 2025 PROPERTY AND PARCEL TAX AND UTILITY RATE BYLAWS REPORT

REPORT: 25-025
FILE: 3900-20-2470/74/75/76

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:

- “Solid Waste Amendment Bylaw (2025 Rates) No. 2470, 2025”;
- “Property and Parcel Tax Rates Bylaw No. 2474, 2025”;
- “Water User Fee and Regulation Amendment Bylaw (2025 Rates) No. 2475, 2025”; and
- “Sewer User Fee Amendment Bylaw (2025 Rates) No. 2476, 2025”.

PURPOSE OF REPORT

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

- “Solid Waste Amendment Bylaw (2025 Rates) No. 2470, 2025”;
- “Property and Parcel Tax Rates Bylaw No. 2474, 2025”; (Property and Parcel Bylaw)
- “Water User Fee and Regulation Amendment Bylaw (2025 Rates) No. 2475, 2025”; and
- “Sewer User Fee Amendment Bylaw (2025 Rates) No. 2476, 2025”.

☐ 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 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 taxes as well as 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 property tax notice.

Analysis

2025 Five-Year Financial Plan

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 prior to adopting an annual property tax bylaw.

At the [December 17, 2024 Regular Council Meeting](#) Council passed the following resolution:

That Council direct the Chief Financial Officer to prepare the “Five-Year Financial Plan 2025-2029 Bylaw” based on these proposed guidelines to:

- *implement a 8.25 per cent increase in property value taxes for the fiscal year 2025, through a reduction of \$513,000 to the General Capital Reserve contribution;*
- *implement an 8.0 per cent increase to sewer parcel taxes and user fees in 2025;*
- *implement a 5.0 per cent increase to solid waste parcel taxes and fees in 2025;*
- *implement a 4.0 per cent increase to water parcel taxes and user fees in 2025;*
- *include the project amounts as described in Appendix A and attached to Administrative Report No. 24-106; and*
- *add \$50,000 of funding for the Pemberton Commuter service and add \$25,000 of funding towards the Valley Bottom Gondola Feasibility Study in 2025 through a 0.15 per cent increase to the requisite 2025 property value tax.*

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 reasonable tax burden by maximizing other revenue sources, lowering the cost of municipal services and shifting the burden to user fees and charges where feasible.

In addition, since the December 17, 2024 meeting, Council have approved a change in mill rate ratios for Class 2 (Utility) and Class 8 (Recreation) for 2025 to better reflect the share of community costs that should equitably be borne by properties in these classes. The tax rate for Class 2 is set at \$35.00 per \$1,000 of assessed value and was increased from the 2024 rate of \$27.68 per \$1,000 of assessed value to better reflect practices across the province. The tax rate for Class 8 is set at 10.0X the Class 1 (Residential) tax rate (an increase from 6.1X in 2024), to reflect a more equitable distribution of responsibility for the costs of operating municipal services. The rationale for these changes was discussed in [Administrative Report No. 25-017](#) and approved by Council at the Regular Council Meeting on March 25, 2025. Important to note that these two mill rate changes have no effect on the announced year-over-year increase for property taxpayers in Classes 1,5 (Residential) and 6 (Business). These classes represent 99.5 per cent of the currently assessed property value in the community. As a group, these owners can still expect to pay 8.25 per cent more in property tax in 2025 compared to 2024.

The “[Five-Year Financial Plan 2025 – 2029 Bylaw No. 2465, 2025](#)” (2025 Five-Year Financial Plan) was adopted by Council on April 8, 2025.

2025 Property Assessments

BC Assessment provides assessment values that reflect market conditions on July 1, 2024 for the 2025 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, 2025. Assessment totals for the community are comprised of both market and non-market change values. Market value changes reflect the change in the value of existing properties from year to year, whereas non-market changes reflected 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 2025 assessment base, including non-market changes, increased in Whistler by \$49 million or 0.18 per cent compared to 2024 (2024 increased by \$29 million or 0.10 per cent vs. 2023). Total non-market change in 2025 is \$159 million (2024 was \$139 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 in Classes 1, 5 and 6 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 8.25 per cent budgeted municipal tax revenue increase. Properties in these classes with a change in assessed value lower than the average will likely see an increase smaller than the 8.25 per cent budgeted increase. In Whistler, the average change in assessed value for Class 1 (Residential) properties is a 0.89 per cent decrease, and Class 6 (Business) properties is a 4.62 per cent increase.

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

	Your Property's Value Change	Property Tax Impact
1. 	LOWER than Average Change for Property Class	Taxes Likely Increase by Less Than RMOW Budget Tax Increase
2. 	SIMILAR to the Average Change for Property Class	Taxes Likely Increase by RMOW Budget Tax Increase
3. 	HIGHER than Average Change for Property Class	Taxes Likely Increase by More Than RMOW Budget Tax Increase

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

Solid Waste Fees

A new property-type definition, specifically "duplex" and a revised property-type definition for "multi-family residential complex" are proposed amendments to the "Solid Waste Bylaw No. 2139, 2017". These changes are necessary to ensure all residents using the municipal depots at Nesters and Function Junction are paying the Solid Waste Depot Operations Fee and contributing their fair share of funding to operate the depots. Historically, the Solid Waste Depot Operations Fee was levied on each residential parcel. This approach does not capture the reality of infill development where a parcel of land may contain multiple dwelling units in the form of a duplex or multi-family complex. The proposed amendments will ensure that new housing types introduced with the RMOW's adoption of the provincial

Small-Scale Multi-Unit Housing legislation in 2024, will pay the appropriate Solid Waste Depot Operations Fees.

POLICY CONSIDERATIONS

Relevant Council Authority/Previous Decisions

CC s. 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.”

December 17, 2024: [Administrative Report No. 24-106](#): 2025 Budget Guidelines

January 21, 2025: [Administrative Report No. 25-005](#): 2025 Five-Year Financial Plan, first three readings

March 25, 2025: [Administrative Report No. 25-017](#): 2025 Five-Year Financial Plan, rescind and reread third reading

April 8, 2025: “[Five-Year Financial Plan 2025 – 2029 Bylaw No. 2465, 2025](#)” adoption

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.

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."

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 \$1.3 million in additional municipal revenue" (fees and charges as per the 2025 Five-Year Financial Plan total \$40.4 million vs 2024 at \$39.1 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 [2025 Five-Year Financial Plan](#).

Please note, the property tax rates for the Squamish-Lillooet Regional District (SLRD) and Sea to Sky Regional Hospital District (SSRHD) have no impact on the RMOW's Five-Year Financial Plan and are set to meet the requisitions of these other government agencies. Of note, the tax requisition for the SLRD increased to \$2.5 million in 2025, from \$2.0 million in 2024, an increase of \$0.5 million or 26.8 per cent. Similarly, the tax requisition for the SSRHD increased to \$1.4 million in 2025, from \$0.9 million in 2024, an increase of \$0.5 million or 50.5 per cent. The SLRD and SSRHD tax requisitions typically make up five per cent of a Whistler residential property owner's total annual tax bill.

LÍŁWAT NATION & SQUAMISH NATION CONSIDERATIONS

The RMOW is committed to working with the Lílwat 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 planning on unceded territories, as currently managed by the provincial government; 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 2025 Five-Year Financial Plan community consultation process. The RMOW's budget engagement kicked off with the Early Budget Engagement Survey that was available online from July 7 to August 15, 2024, and results shared at Committee of the Whole

(COTW) on [September 24, 2024](#). Budget discussions continued with staff presenting the proposed Operations Budget to Council for review and feedback at COTW on [October 22, 2024](#), with the Project Budget presented on [November 19, 2024](#). A new opportunity introduced in 2024 to learn about the budget, and interact with Council, was the Cents and Sensibility interactive quiz night on November 25, 2024.

In accordance with s. 237(1) of the CC, RMOW staff will deliver a tax notice to each owner of property within the RMOW in May 2025.

REFERENCES

Included in Council Package:

- “Property and Parcel Tax Rates Bylaw No. 2474, 2025”;
- “Water User Fee and Regulation Amendment Bylaw (2025 Rates) No. 2475, 2025”;
- “Sewer User Fee Amendment Bylaw (2025 Rates) No. 2476, 2025”; and
- “Solid Waste Amendment Bylaw (2025 Rates) No. 2470, 2025”.

SUMMARY

The proposed bylaws 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 2025 Five-Year Finance Plan. Provincial legislation requires property tax rates to 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 No. 2474, 2025” also includes tax rates for the SLRD and SSRHD to ensure the RMOW can meet its taxing obligations to these other government agencies.

SIGN-OFFS

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