



**RESORT MUNICIPALITY OF WHISTLER**

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## STAFF REPORT TO COUNCIL

**PRESENTED:** April 14, 2026 **REPORT:** 26-037  
**FROM:** Financial Services **FILE:** 3900-20-2516/17/18/19  
**SUBJECT:** 2026 PROPERTY AND PARCEL TAX AND UTILITY RATE BYLAWS REPORT

### RECOMMENDATION FROM THE CHIEF ADMINISTRATIVE OFFICER

**That** the recommendation of the Acting 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 (2026 Rates) No. 2516, 2026”;
- “Property and Parcel Tax Rates Bylaw No. 2517, 2026”;
- “Water User Fee and Regulation Amendment Bylaw (2026 Rates) No. 2518, 2026”; and
- “Sewer User Fee Amendment Bylaw (2026 Rates) No. 2519, 2026”.

### PURPOSE OF REPORT

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

- “Solid Waste Amendment Bylaw (2026 Rates) No. 2516, 2026”;
- “Property and Parcel Tax Rates Bylaw No. 2517, 2026”; (Property and Parcel Tax Bylaw)
- “Water User Fee and Regulation Amendment Bylaw (2026 Rates) No. 2518, 2026”; and
- “Sewer User Fee Amendment Bylaw (2026 Rates) No. 2519, 2026” (together the Proposed Bylaws).

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 parcel taxes and user fees are levied on the property tax notice.

## **Analysis**

### **2026 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 16, 2025 Regular Council Meeting](#) Council passed the following resolution:

***That Council direct the Chief Financial Officer to prepare the “Five-Year Financial Plan 2026-2030 Bylaw” based on these proposed guidelines to:***

- *implement a 6.9 per cent increase to property value taxes for Classes 1, 5 and 6 in 2026;*
- *implement a mill rate of 40 for property value taxes for Class 2;*
- *implement a mill rate set at 20X the level applicable to Class 1, for Class 8 properties;*
- *implement a 10.0 per cent increase to sewer parcel taxes and user fees in 2026;*
- *implement a 9.0 per cent increase to water parcel taxes and user fees in 2026;*
- *implement a 3.0 per cent increase to solid waste parcel taxes and fees in 2026; and*
- *include the project amounts as described in Appendix B and attached to Administrative Report No. 25-099.*

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.

As noted above, Council have approved a change in mill rate ratios for Class 2 (Utility) and Class 8 (Recreation) for 2026 to better reflect the share of community costs that should equitably be borne by properties in these classes. The tax rate for Class 2 was approved at \$40.00 per \$1,000 of assessed value and was increased from the 2025 rate of \$35.00 per \$1,000 of assessed value to better align with other municipalities across the province. The tax rate for Class 8 is set at 20X the Class 1 (Residential) tax rate (an increase from 10X in 2025), 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. 25-099](#) and approved by Council at the Regular Council Meeting on December 16, 2025. It is 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 6.9 per cent more in property tax in 2026 compared to 2025.

The “[Five-Year Financial Plan \(2026 – 2030\) Bylaw No. 2495, 2026](#)” (2026 Five-Year Financial Plan) was adopted by Council on January 20, 2026.

2026 Property Assessments

BC Assessment provides assessment values that reflect market conditions on July 1, 2025, for the 2026 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, 2026. 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 2026 assessment base, including non-market changes, increased in Whistler by \$365 million or 1.32 per cent compared to 2025 (2025 increased by \$49 million or 0.18 per cent vs. 2024). Total non-market change in 2026 is \$179 million (2025 was \$159 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. As depicted in the graphic below, 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 6.9 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 6.9 per cent budgeted increase. In Whistler, the average change in assessed value for Class 1 (Residential) properties is a 0.13 per cent increase, and Class 6 (Business) properties is a 6.21 per cent increase.

*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.*

**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.”*

January 20, 2026 “[Five-Year Financial Plan \(2026 – 2030\) Bylaw No. 2495, 2026](#)”: adoption.

January 6, 2026: [Administrative Report No. 26-003](#): Five-Year Financial Plan 2026 – 2030 Bylaw No. 2495, 2026: first three readings.

December 16, 2025: [Administrative Report No. 25-099](#): 2026 Budget Guidelines.

### **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 \$1.4 million in additional municipal revenue (fees and charges under the 2026 Five-Year Financial Plan total \$41.8 million vs 2025 at \$40.4 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 [2026 Five Year Financial Plan](#).

Staff note that 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 included to meet the requisitions of these other government agencies. The tax requisition for the SLRD increased to \$2.68 million in 2026, from \$2.53 million in 2025, an increase of \$0.15 million or 5.9 per cent. Similarly, the tax requisition for the SSRHD increased to \$1.4 million in 2026, from \$1.372 million in 2025, an increase of \$0.028 million or 2.0 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.

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## LÍŁWAT NATION & SQUAMISH NATION CONSIDERATIONS

The RMOW is committed to working with the LÍŁwat 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.

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## 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 2026 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 April 21 to June 9, 2025, and results shared at Committee of the Whole (COTW) on [July 22, 2025](#). Budget discussions continued with staff presenting the proposed Operations Budget for review and feedback at COTW on [November 04, 2025](#), with the Project Budget presented on [November 18, 2025](#). The community also had the opportunity to learn about the budget and interact with Council at the Cents and Sensibility interactive quiz night on November 20, 2025.

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 2026.

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## REFERENCES

Included in Council Package:

- "Solid Waste Amendment Bylaw (2026 Rates) No. 2516, 2026"
- "Property and Parcel Tax Rates Bylaw No. 2517, 2026"
- "Water User Fee and Regulation Amendment Bylaw (2026 Rates) No. 2518, 2026"

- “Sewer User Fee Amendment Bylaw (2026 Rates) No. 2519, 2026”
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## **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 2026 Five-Year Financial 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 Bylaw also include tax rates for the SLRD and SSRHD 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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