



WHISTLER

REPORT | ADMINISTRATIVE REPORT TO COUNCIL

PRESENTED: May 5, 2020

REPORT: 20-047

FROM: Corporate and Community Services

FILE: 2275, 2276, 2277
2278, 2279, 2280

SUBJECT: 2020 PROPERTY TAX AND UTILITY RATE BYLAWS

COMMENT/RECOMMENDATION FROM THE CHIEF ADMINISTRATIVE OFFICER

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

RECOMMENDATION

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

- “Tax Rates Bylaw No. 2275, 2020”;
- “Sewer Tax Bylaw No. 2276, 2020”;
- “Water Tax Bylaw No. 2277, 2020”;
- “Water User Fee and Regulation Amendment Bylaw No. 2278, 2020”;
- “Sewer User Fee Amendment Bylaw No. 2279, 2020”; and
- “Solid Waste Amendment Bylaw No. 2280, 2020”.

REFERENCES

- Tax Rates Bylaw No. 2275, 2020 (Not attached)
- Sewer Tax Bylaw No. 2276, 2020 (Not attached)
- Water Tax Bylaw No. 2277, 2020 (Not attached)
- Water User Fee and Regulation Amendment Bylaw No. 2278, 2020 (Not attached)
- Sewer User Fee Amendment Bylaw No. 2279, 2020 (Not attached)
- Solid Waste Amendment Bylaw No. 2280, 2020 (Not attached)

PURPOSE OF REPORT

The purpose of this report is to seek Council's approval of the 2020 property tax rate bylaws; sewer, water and solid waste rates; as well as associated user fee bylaws.

DISCUSSION

Property Value Taxes

As is required per the *Community Charter* sections 197(1) and permitted in section 194(1), the tax rate bylaws establish the 2020 tax rates for all classes of properties and are consistent with the proportion and distribution of property taxes, parcel taxes, and sewer and water user fees as set out in the Five-Year Financial Plan for 2020.

Municipal governments in British Columbia are required to collect taxes for general municipal purposes as well as on behalf of the Provincial government and regional taxing authorities. These latter tax rates and amounts are not budgeted or controlled by Council and comprise about forty per cent of all property value taxes collected by the municipality. The amounts levied must be remitted to

the province and regional taxing authorities for school, hospital, Regional District and BC Assessment purposes - they are not municipal revenue.

The impact of the municipal tax rate change from last year on the amount of tax payable will vary based on an individual's property assessment. Properties with a change in assessed value greater or less than the average will have a greater or lesser tax change. The rates have been calculated so that total municipal property value tax revenues will increase by 2.80 per cent to meet the funding requirements as laid out in the 2020 Five-Year Financial Plan.

Sewer, Water and Solid Waste Charges

Water and sewer parcel taxes are flat rate taxes levied on every property within 100 meters of service. User fees are levied for use of the water and sewer systems and vary according to use. Sewer parcel taxes and sewer user fees will increase 2.0 per cent. Water parcel taxes and user fees will increase 2.0 per cent, and solid waste user fees will also increase 2.0 per cent.

Sewer, water and solid waste user fees for most residential properties are included on the property tax bill.

OTHER POLICY CONSIDERATIONS

The *Community Charter* section 197(1) requires the adoption of the annual property tax bylaws before May 15 each year in order to levy property taxes for the year.

BUDGET CONSIDERATIONS

The property and parcel tax amounts as set out in the attached bylaws are consistent with the revenue requirements in the Amended Five-Year Financial Plan as proposed for the 2020 fiscal year.

COMMUNITY ENGAGEMENT AND CONSULTATION

Property and parcel tax revenue requirements, including the proportion and distribution of property and parcel taxes amongst property classes, have been part of the community consultation process of the Five-Year Financial Plan.

SUMMARY

The Bylaws detail the annual tax rates and user fees required to raise municipal revenue from each source as provided within the financial plan. Provincial legislation directs that property tax rates are 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. These rates also include the amounts to be collected for the year by the municipality to meet its taxing obligations to the Regional District and the Hospital District.

Respectfully submitted,

Maureen Peatfield
MANAGER OF FINANCIAL SERVICES
for
Carlee Price
DIRECTOR OF FINANCE

for
Ted Battiston
GENERAL MANAGER OF COMMUNITY AND CORPORATE SERVICES