

**RESORT MUNICIPALITY OF WHISTLER**

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## STAFF REPORT TO COUNCIL

**PRESENTED:** October 5, 2021  
**FROM:** Finance  
**SUBJECT:** PERMISSIVE TAX EXEMPTION AMENDMENT BYLAW NO. 2333, 2021 REPORT

**REPORT:** 21-115  
**FILE:** 3900-20-002333

### 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 and third readings to “Permissive Tax Exemption Amendment Bylaw No. 2333, 2021”.

### PURPOSE OF REPORT

The purpose of this report is to request Council’s consideration of one change to the existing Permissive Tax Exemption Bylaw No. 2162, 2017, as amended last year by Permissive Tax Exemption Amendment Bylaw No. 2293, 2020. Staff are recommending a new permissive tax exemption for 7226 Fitzsimmons Road North, where the Whistler Community Church has built a new church and expects to opens its doors to the community at the beginning of October 2021.

☐ Information Report ☒ Administrative Report (Decision or Direction)

### DISCUSSION

#### Background

Permissive tax exemptions, as referenced in *Part 7, Division 7* of the *Community Charter*, may be provided to qualifying applicants to exempt land or improvements, or both, from property taxes. The authority to grant permissive tax exemptions is a policy tool available to Council to assist with promoting or achieving specific goals in the community. A permissive tax exemption bylaw must be adopted by October 31 of the year before which the tax exemption is to apply. Accordingly, exemptions for the 2022 tax year are discussed herein.

#### Analysis

#### Whistler Community Church (BC Conference of Mennonite Brethren Churches)

The Whistler Community Church, a member of the BC Conference of Mennonite Brethren Churches, purchased the land at 7226 Fitzsimmons Road North in January 2003. In 2020, the Church began

construction of a new purpose-built building on the site to offer a permanent place of worship for its congregation. The Whistler Community Church has been part of the community since 1977, holding services first in the local elementary school, then the Skier's Chapel from 1979 to 1993, and currently in the Myrtle Phillip Community Centre. Construction is nearly complete, and the Church is planning their grand opening for October 3.

The Whistler Community Church has written to the Resort Municipality of Whistler (RMOW) to ask for a permissive tax exemption for the land surrounding the church building, as the municipality has the authority under section 224(2)(f) of the *Community Charter* to grant a tax exemption to an area of land surrounding the exempt building. The church building and the land on which the building stands appears to qualify for a statutory exemption by the Province of BC under section 220(1)(h) of the *Community Charter*. When combined with an approved tax exemption from the municipality, the entire property could be exempt from what would otherwise be its share of municipal, regional district, and provincial property tax.

Staff recommend the provision of a five year permissive tax exemption for this property as the approach is consistent and in line with the tax exemption granted to The Lady of the Mountains Catholic Church at 6299 Lorimer Road.

#### Howe Sound Women's Centre Society

The Howe Sound Women's Centre Society (HSWC Society) has recently purchased a townhouse in Whistler to provide affordable rental accommodation for families fleeing domestic violence. The HSWC Society has inquired as to the process for applying for a permissive tax exemption for this property (whose municipal tax value was \$990 in 2021).

Staff recognize the great work the HSWC Society does, both in the RMOW and in communities throughout the Sea to Sky corridor. However, it is not the practice of the RMOW to grant permissive tax exemptions for affordable housing, and to do so would mark a meaningful change in approach with potentially broad implications on the property tax requisition. Staff believe there are better ways to provide the support being sought by the HSWC Society, and still ensure equal treatment among all housing providers. One such example is the Community Enrichment Program (CEP) grant program. The CEP provides Council with a structured review process and annual reporting requirements to assess the financial needs of organizations and societies in the community, and make informed decisions on the allocation of funding.

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## **POLICY CONSIDERATIONS**

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

A permissive tax exemption must be adopted by bylaw on or before October 31 in order for the exemption to be in effect for the following tax year. The exemption applies to the next calendar year and any subsequent years, up to a maximum of 10 years, as provided for in the bylaw.

The proposed permissive tax exemption bylaw amendment is in accordance with the RMOW's policy statement as included in the [Five-Year Financial Plan Bylaw 2021-2025 No 2306, 2021, Schedule C](#), which states the following:

*“As permitted by the Community Charter, council has granted exemptions from municipal property taxes for the following general purposes:*

- Land and improvements surrounding a statutorily exempt building for public worship.*
- Properties owned or held by a not-for-profit organization whose purpose is to contribute to the well-being of the community with the provision of cultural, social, educational or recreational services.”*

### **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***

☐ Not Applicable

### **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.

Permissive tax exemptions enable Whistler to be a place where our community thrives, nature is protected and guests are inspired. This is evident from the variety of organizations granted exemptions, from the Squamish Lil'wat Cultural Centre to Whistler Community Services Society and Whistler 2010 Sports Legacies Society. Specific OCP objectives and policies addressed by this report, are as follows:

- OCP Policy 6.4.1.1 – support the user-pay approach to municipal services while taking into consideration affordability measures and the policies of the OCP.
- OCP Policy 8.6.1.5 – ensure the municipality effectively and efficiently balances its costs and expenditures.
- OCP Objective 8.11.1 – engage with service providers and the community to maintain and coordinate high quality services with a particular focus on the needs of those who are most vulnerable.

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## **BUDGET CONSIDERATIONS**

Permissive tax exemptions reduce the net assessed value of properties subject to taxation in the municipality, and thus result in other taxpayers paying more to meet the budgeted tax revenue of the RMOW. However, it is recognized that tax exemptions are designed, and in some cases necessary, to support organizations that add to the community's quality of life by providing key cultural, social, educational or recreational services.

The estimated value of total permissive tax exemptions recommended on the twelve non-profit and two place of worship properties for 2022 is \$516,000 (calculated on 2021 assessed property values and the RMOW's 2021 municipal tax rates). This value is subject to change with actual assessed values on the 2022 assessment roll (available in January 2022) and the RMOW's 2022 municipal tax rates.

Permissive tax exemptions 2021	\$ 514,400
New applicant (municipal taxes)	1,600
Proposed permissive tax exemptions 2022	\$ 516,000

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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. This section identifies areas where RMOW activities intersect with these relationships.

The Spo7ez Cultural Centre & Community Society have been granted a permissive tax exemption since 2005, in recognition of their contribution to the well-being of the community with the provision of cultural, social, and educational services. The Nations are not expected to be affected by these recommendations any differently than is the broad community.

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## COMMUNITY ENGAGEMENT

Level of community engagement commitment for this project:

☐ Inform    ☒ Consult    ☐ Involve    ☐ Collaborate    ☐ Empower

Comments:

As required by *Community Charter* section 227, public notice of Council's intent to adopt the bylaw must be published in the local newspaper for two consecutive weeks prior to adoption. Accordingly, public notice will appear in the Pique Newsmagazine on October 7 and 14, 2021.

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## REFERENCES

"Permissive Tax Exemption Amendment Bylaw No. 2333, 2021" (Included in Council Package)

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## SUMMARY

This report seeks Council's approval of a permissive tax exemption for the Whistler Community Church at 7226 Fitzsimmons Rd North with an expiry of 2026.

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## **SIGN-OFFS**

### **Written by:**

Ashley Palmer, Manager Financial Services

### **Reviewed by:**

Carlee Price, Director of Finance

Ted Battiston, General Manager of Corporate  
and Community Services

Virginia Cullen, Chief Administrative Officer