

ABOUT TOURISM WHISTLER

We would like to acknowledge that Tourism Whistler is located on the shared, traditional territories of the Squamish Nation and Lil'wat Nation. We honour and celebrate their culture, history and language.

Tourism Whistler is a not-for-profit, Member based marketing and sales organization, representing more than 8,000 Members who own, manage, and operate properties and/or businesses on Resort Land in Whistler.

Tourism Whistler is responsible for developing coordinated strategies in the areas of research, destination development, market development, conference sales, communications, and marketing to promote the entire resort, and for operating the Whistler Conference Centre, the Whistler Golf Club, the Whistler Visitor Centre as well as Whistler.com Reservations (1.800.944.7853 and whistler.com) – Whistler's official source for visitor information and bookings.

WHY ARE PROPERTY OWNERS MEMBERS OF TOURISM WHISTLER?

In 1979, the Provincial Development Plan called for Whistler to build a tourist resort village. Accommodation and commercial spaces developed in prime areas were designated "Resort Lands" under the Resort Municipality of Whistler Act (1975) and many properties have covenants registered on title to ensure that accommodations in these prime locations will be available for rent to tourists visiting Whistler.

The Whistler Resort Association (dba Tourism Whistler) was formed to market and promote Whistler, using assessments paid by its Members to support its marketing and sales initiatives. Membership is therefore compulsory for all owners of property on Resort Land and all Members are required to pay assessments. This principle is set out in the <u>Association Bylaws</u> to ensure assessment contributions are raised on a fair and equitable basis. In addition, this membership requirement is registered on title to the property, so all purchasers of property on Resort Land are notified of their membership obligations.

Whistler's success is based on both its national and international appeal. Its recognition as a world-class resort is the result of strategic marketing by Tourism Whistler and its Members, and ultimately leads to long-term economic benefits for both residential property owners and the owners of commercial businesses in the resort.

TOURISM WHISTLER BOARD OF DIRECTORS

Tourism Whistler is governed by a 13-member Board of Directors – seven elected and six appointed.

Members of Tourism Whistler are encouraged to participate in the annual Election of Directors. Depending upon their classification and status with respect to outstanding assessments, a Member will be eligible to vote for Director position(s) representing specific Member categories up for election in any given year. Only Members eligible to vote will receive a voting package prior to the Annual General Meeting.

VOTING DETAILS:

- Accommodation Owners are eligible to vote for the Director representing their accommodation category, and for the Director at Large position. The number of votes is determined by the number of billing units assessed.
- ◆ Commercial Landlords are eligible to vote for the Commercial Director position and for the Director at Large position. The number of votes they receive is determined by the billing units and the occupancy of the commercial space they own.
- ◆ Commercial Tenants are eligible to vote for the Commercial Director position and for the Director at Large position. The number of votes they receive is determined by the square footage of their commercial unit.

On behalf of its Members, the Board establishes the vision, mission, strategic priorities, and objectives for Tourism Whistler, approves the annual business plan, approves operating and capital budgets and ensures continued financial viability and the fulfillment of the organization's mission.

Purpose

To honour, protect and celebrate Whistler's unique mountain culture and environment.

Vision

To be the most valued, respected, and regenerative mountain resort-community.

Mission

To inspire mountain enthusiasts and adventure seekers to thoughtfully experience and share Whistler again and again

Elected positions:

- Director at Large The Director at Large is intended to represent all Members and as such, all Members in good standing receive one ballot in the election for this position.
- Large Single Managed Lodging This Director position represents owners on Resort Land where 90% of the units within the property, that comprises more than 500 assessment units, are managed by a single management company. This includes most branded hotels as well as all the single owned hotels.
- Small Single Managed Lodging This Director position represents owners on Resort Land where 90% of the units within the property, that comprises less than 500 assessment units, are managed by a single management company.
- ◆ Village Multi-Managed Lodging This Director position represents owners of Resort Land where less than 90% of the units within the property, located in the Village, are managed by a single management company.
- ◆ Benchlands Multi-Managed Lodging This Director position represents owners on Resort Land where less than 90% of the units within the property, located in the Benchlands, are managed by a single management company.
- Other Multi-Managed Lodging This Director position represents owners on Resort Land where less than 90% of the units within the property, that is located outside the Village and/or the Benchlands, are managed by a single management company.
- ◆ **Commercial** This Director position represents owners and commercial tenants of commercially zoned property, other than property zoned for lodging, on Resort Land.

APPOINTED POSITIONS:

Tourism Whistler President & CEO

Whistler Blackcomb (2)

Resort Municipality of Whistler (2)

Ex-Officio

The Board of Directors reflects a breadth of resort experience, ensuring that the interests of a very diverse membership remain central to Tourism Whistler. Members of Tourism Whistler are encouraged to speak with their representatives on the Board, as Member input plays a vital role in the future success of Whistler. Please visit the <u>Member website AGM</u> page (for a current list of Directors and contact details.

ACCOUNTABILITY TO MEMBERS

Tourism Whistler is accountable to its Members to show results for assessment dollars. Annual membership assessment fees are invested in marketing and sales initiatives aimed at achieving Tourism Whistler's primary objective: increasing overnight visitors to the resort, noting that an overnight visitor also participates in resort activities, dines in local restaurants, and shops in local retail stores. Marketing and sales initiatives include brand advertising, group sales, promotional campaigns, events, and media relations – all focused on attracting guests to the resort. The whistler.com website and Whistler.com Reservations (1.800.944.7853) provide a central reservation service for the resort, ensuring that potential visitors directed to this call-to-action – via the organization's marketing and sales efforts – are given the information and support they need to book their visit to Whistler.

While Member assessment fees account for approximately 48% of Tourism Whistler's total revenues, funding is also acquired through operations centres (i.e. Whistler Conference Centre, the Whistler Golf Club and whistler.com) as well as municipal regional district tax (MRDT) contributions, sponsorships, and partnerships.

Review the Infographic showing how your fees are used: Your Member Fees at Work.

MEMBER WEBSITE

The member website is the central information hub for Members and is the primary tool Tourism Whistler utilizes to keep Members informed and engaged. Members are encouraged to review the resources available on the member website at www.whistler.com/members and any questions, including assistance with site access, can be directed to the Member Relations department: membercommunications@tourismwhistler.com.

WHAT ARE ASSESSMENT FEES USED FOR?

The assessment fees paid by Members of Tourism Whistler are divided into two **fee structures** that fund different areas of operation for the organization.

Common Fees

These are fees payable by ALL Members of Tourism Whistler and are used to fund operations related to administration and Member services.

Commercial Fees

These are fees payable (in addition to the Common fees) by Members who use their properties for commercial purposes or whose property is located in the area designated as 'Town Centre' (see definition of *Town Centre** below). Commercial fees are used for sales, marketing, conference sales, visitor servicing, research, and destination development initiatives.

HOW ARE THE FEES APPLIED?

Accommodation Properties

Tourism Whistler fees are applied to accommodation properties located on Resort Lands. Which fee structure applies to a property is based on:

- Whether or not the property is zoned for Tourism Accommodation;
- The owner's usage of the property (commercial vs residential); and
- The rental pool requirements imposed on the property by the municipal rental covenants (Phase 1 and Phase 2 see below for details) registered on the property title.

Based on these regulations, the Tourism Whistler Bylaws classify Members into two assessment fee categories:

A: Lodging Resort Lot

Assessed both Common and Commercial fees, accommodations in this category are zoned for Tourist Accommodation and are used for commercial purposes - i.e. the property is available for nightly/short-term rental as Tourist Accommodation for more than 14 nights cumulatively in a calendar year, or if it is located within the designated 'Town Centre' (see definition of *Town Centre** below).

Both Common and Commercial fees apply to properties classified as a Lodging Resort Lot.

B: Residential Resort Lot

Assessed Common fees only, accommodations in this category are designated on Resort Land but are <u>not</u> used for commercial purposes – i.e. the property is <u>not</u> available for nightly/short-term rentals as Tourist Accommodation for more than 14 nights cumulatively in a calendar year, and it is <u>not</u> located within the designated 'Town Centre' (see definition of *Town Centre** below).

Only Common fees apply to properties classified as a Residential Resort Lot.

*Town Centre: The Tourism Whistler Bylaws define 'Town Centre' as those lands in the municipality which are commonly known as the Blackcomb Benchlands, Upper Village, Whistler Village and Whistler Village North. Accommodation properties located in Whistler's 'Town Centre'

are always assessed as a Lodging Resort Lot, except for those properties with a Permissive Phase 1 Town Centre designation (see details below).

RENTAL POOL COVENANTS OVERVIEW

Rental pool covenants are legal notations placed on the titles of certain properties in Whistler by the Resort Municipality of Whistler (RMOW) at the time of development. These covenants outline restrictions on owner usage and rental pool requirements for properties when not in use by the owner. Tourism Whistler assesses properties based on the type of rental covenant and the property's actual use. Below is an overview of the two main types of rental covenants and how they impact property classification and assessment fees.

Phase 1 Rental Pool Covenant

Phase 1 covenants are designed to maximize the availability of properties for both owner and visitor use. These covenants allow unlimited owner use, but rental pool requirements may vary.

Note: Individual property strata management policies may further specify owner usage and rental pool requirements.

Restrictive Phase 1 Properties:

Require owners to place the property in a rental pool when not in use. These properties are always assessed as Lodging Resort Lots, reflecting their commercial use as Tourist Accommodation.

Tourism Whistler Member property designations in this category include:

• Phase 1 Town Centre

Non-Restrictive Phase 1 Properties:

Allow unlimited owner use without mandatory rental pool participation. These properties are assessed based on actual use:

- **Commercial Use**: Assessed as a Lodging Resort Lot if available as Tourist Accommodation for more than 14 nights in a calendar year.
- **Residential Use**: Eligible for Residential Resort Lot classification if a Use Declaration Form (UDF) is submitted annually, confirming non-commercial use (i.e. available for fewer than 14 nights as Tourist Accommodation).

Tourism Whistler Member property designations in this category include:

- Permissive Phase 1 Town Centre
- Phase 1 Outside Town Centre

Use Declaration Forms (UDF): For **eligible properties**, a UDF must be completed each year declaring whether the property is being used for commercial purposes. If the property is not being used for commercial purposes, the property will be assessed as a Residential Resort Lot and only Common fees will apply. UDFs are submitted online via a Member's account.

Phase 2 Rental Pool Covenant

Phase 2 covenants are more restrictive, limiting owner use to a total of 56 days per year (28 days in winter and 28 days in summer). These properties **must always** be available for public rental through a single, integrated rental pool when not in use by the owner.

Note: Individual Phase 2 property strata management policies may specify exactly when an owner is allowed to use the unit.

Phase 2 properties are always assessed as **Lodging Resort Lots** due to their mandated commercial usage as Tourist Accommodation.

Tourism Whistler Member property designations in this category include:

- Phase 2 Town Centre
- Phase 2

No Rental Pool Covenants

Many properties are located on Resort Land but do not have rental pool covenants registered on title. These properties are assessed based on zoning, location, and actual usage.

Properties Zoned for Tourist Accommodation:

Owners may submit a UDF to declare non-commercial use, qualifying the property for Residential Resort Lot classification. If no UDF is submitted, the property is assessed as a Lodging Resort Lot.

Tourism Whistler Member property designations in this category include:

- Residential Town Centre
- Residential

Properties not zoned for Tourist Accommodation

These properties are always assessed as Residential Resort Lots, with Common fees only.

Tourism Whistler Member property designations in this category include:

- Not TA Zoned
- WHA Occupancy Restricted (This category does not include WHA price-restricted properties, which are exempt from fees.)

COMMERCIAL PROPERTIES

These properties are located on Resort Land and are commercially zoned. Commercial property owners either operate businesses out of their properties (for example, a food & beverage establishment or a retail shop), or act as Commercial Landlords and rent their commercial space to a Commercial Tenant (who would operate a commercial business in the space). Commercial properties are always assessed as "commercial space" and therefore both Common and Commercial fees apply. Tourism Whistler **designations** in this category include:

- **Commercial Landlords:** Owners of commercially zoned property on Resort Land and responsible for paying the Tourism Whistler assessment fees associated with their properties.
- ♦ Commercial Tenants: Businesses operating on Resort Land that are renting their commercial space from a Commercial Landlord. Commercial Tenants are not required to pay any additional Tourism Whistler fees as the assessment fees associated with the business are the responsibility of the Commercial Landlord. Commercial Tenants are required to complete a Commercial Tenant Information form each year to confirm their contact details and business information is up to date with Tourism Whistler.

BARE LAND PROPERTIES

Bare Land is undeveloped land located on Resort Land and owners are assessed a flat rate fee.

Once the property is developed, the owner is required to inform Tourism Whistler of the date of completion and configuration of the property, at which point the property will be assessed at the regular assessment rates.

AFFILIATE MEMBERSHIP

Affiliate membership is a voluntary program and provides businesses operating outside of Resort Lands the opportunity to establish a working relationship with Tourism Whistler. The purpose of the program is to supplement the products and services offered by businesses located on Resort Lands and to fill gaps in services or visitor offerings available to guests. Affiliate membership fees are calculated based on business type, size, and location. Affiliate Members are not eligible to vote in the Tourism Whistler's annual Election of Directors. More information about Tourism Whistler's Affiliate Program is available at members.whistler.com/affiliate-membership.

If you are not sure how your property is classified, please contact the Assessments Department at 604.938.2742 or assessments@tourismwhistler.com and provide your member number or strata plan and lot number. You can also use the online Property ID Lookup Tool to see if the property is on Resort Land.

HOW ARE ACCOMMODATION FEES CALCULATED?

The assessment fee payable by each Member is based on the combined Common and Commercial Unit values of each Member's property. A Member will pay either Common and Commercial fees, or just Common fees depending on their property designation and location. Fees for 2025 are calculated as follows:

Common Fees

Paid by *ALL* Members and used to fund operations related to Tourism Whistler administration and Member services.

- 1 Bedroom = 2 billing units
- Each common unit is \$55.13 + (GST) per year
- * \$55.13 x 2 billing units is \$110.26 + \$5.51 (GST) = \$115.77

Commercial Fees

This portion of the fees is used by Tourism Whistler to market, promote and sell Whistler.

Commercial fees are **added** to the Common fees for all Members whose properties are classified as a <u>Lodging Resort Lot</u>.

- 1 Bedroom = 2 billing units
- Each commercial unit is \$233.27 + (GST) per year
- \$233.27 x 2 billing units is \$466.54 + \$23.33 (GST) = \$489.87

E.g. #1 - Residential Resort Lot

A residential, two-bedroom condominium (4 billing units) that is used by the Member solely for personal use, or rented to a long-term Whistler resident; and which is not subject to a Phase 2 covenant, or to a Phase 1 covenant within the Town Centre; would be assessed at the Residential Resort Lot Rate with Common fees only (after UDF submission), as follows:

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$55.13 per unit x 4 units = $220.52 + $11.03 GST = $231.55 (COMMON PORTION ONLY)
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E.g. #2 - Lodging Resort Lot

A two-bedroom condominium (4 billing units) with a sofa bed (2 billing units) that is available for nightly/ short-term rental or designated as Phase 1 Town Centre or Phase 2:

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$55.13 per unit x 6 units + GST = $347.32
(COMMON PORTION)

PLUS

$233.27 per unit x 6 units + GST = $1,469.60
(COMMERCIAL PORTION)

Total (Common + Commercial): $1,816.92 including GST
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Please note, a living room, den or enclosable loft containing sleeping facilities (i.e. bed or sofa bed) will also be classified as a bedroom (two billing units). A non-enclosable loft containing a sleeping facility is classified as one billing unit.

If there has been a renovation to a Member's property resulting in a change in the number of billing units, a <u>Residential Member Configuration Form</u> must be submitted by the Member to Tourism Whistler prior to the end of the calendar year in which the renovation took place.

We have also created a guide showing the Tourism Whistler property designations, showing which property types are UDF eligible. <u>View the Property Designation Guide on our Member site.</u>

HOW ARE COMMERCIAL PROPERTY FEES CALCULATED?

Commercial spaces, e.g. retail store, restaurant, spa, etc., are assessed based on the square footage of the space at the same rate as a Lodging Resort Lot. The *assessable* square footage is divided by 150 to calculate the number of billing units; and this number is then multiplied by both the Common and Commercial rates as listed above. For example, if the assessable square footage is 720 sq. ft., the number of billing units would be 4.8.

Assessable square footage means customer-facing areas, and areas such as staff rooms, washrooms, hallways, kitchens, storage rooms etc., are excluded from the assessment.

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$55.13 per unit x 4.8 units + GST = $277.85 ($264.62 + $13.23 GST) (COMMON PORTION)

PLUS

$233.27 per unit x 4.8 units +GST = $1,175.69 ($1,119.70 + $55.99 GST) (COMMERCIAL PORTION)

Total: $1,453.54 including GST
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HOW ARE BARE LAND FEES CALCULATED?

Bare Land is assessed at a flat rate fee as follows:

Single Family Home & Duplex Rate: \$59.76 + \$2.99 GST = \$62.75

When a property envelope is completed, the owner must inform Tourism Whistler of the date, and the configuration of the property so that it can be reassessed in accordance with the Bylaws.

ASSESSMENT FEE PAYMENT INFORMATION

Payment Deadline

Assessments are due by March 31 of each year. Any amounts outstanding on April 30 will be charged a 4% penalty (representing 1% per month for January to April), and then charged interest at the rate of 1% per month. Members on the Monthly Installment Plan are not charged interest if their payments are up to date.

Payment Options

Tourism Whistler offers several options to remit payment - to enroll, verify or update payment information, Members can visit www.whistler.com/assessments and log in with their member number and access code, located on their annual invoice.

1. Monthly Installment Plan

Members can split annual fees into 10 equal monthly payments, at no additional cost, by enrolling in the Monthly Installment Plan. This monthly payment option is available as an automated, pre-authorized plan through Canadian bank accounts only.

The deadline to sign up for Monthly Installments is February 27 each year. *Members already on the Monthly Installment Plan will have their enrollment continued automatically.

The balance on a Member account at February 28 will be split into **10 equal amounts**, which will be processed on the last business day of every month from February to November. To enroll in the Monthly Installment Plan, accounts must be in good standing. (Some exceptions can be made, please contact us if in doubt.)

NOTE Residential Resort Lot Members on Monthly Payment Plan: Until a Use Declaration Form (UDF) is submitted, both Common and Commercial fees will remain outstanding on a Member's account. This means if a UDF has not been submitted by the time the first installment is processed at the end of February, it will be calculated at the Lodging Resort Lot rate. Members who subsequently submit a UDF will have their installments recalculated for the rest of the year. UDF submissions after March 31 may be subject to administration fees.

Members who sign up for Monthly Installments after February 27 will have their balance divided by the remaining number of installments for that year.

2. Annual Pre-Authorized Payment Plan

This payment option allows Members to pay automatically once a year, on the last business day of March, from a Canadian bank account. Members can enroll online by logging into their account at www.whistler.com/assessments.

3. Interac E-Transfer

E-transfers can be sent to twmemberfees@tourismwhistler.com and quoting the Member number in the comments. No password is required as it is an autodeposit.

4. Cheque

Members can mail (or drop off at the Tourism Whistler offices) a cheque payable to Tourism Whistler to 4010 Whistler Way, Whistler, BC V8E 1J2. Members are asked to write their member number on the front of the cheque. Cheques must be mailed in time to arrive by the deadline, so Members should ensure plenty of time especially if mailing from outside Canada.

5. Online Banking

Members can pay using an online Canadian banking payment tool by searching and selecting 'Tourism Whistler' as a payee and using their member number as the account number. Tourism Whistler may be listed as either Whistler Resort Association or Tourism Whistler on the payee list depending on the bank.

(Members are reminded **not to confuse Tourism Whistler with the Resort Municipality of Whistler (RMOW)** when paying via online banking. We are separate organizations, and not linked. Tourism Whistler assessment fees are payable to Tourism Whistler and Property Taxes are payable to the RMOW. If a Member submits their assessment fee payment to the RMOW, Tourism Whistler will not receive it.)

Questions and comments can be directed to:

Assessments

Nikki Cooper, Senior Manager Laura Windale, Coordinator <u>assessments@tourismwhistler.com</u> 604.938.2742

Fax: 604.932.7231

Member Relations

membercommunications@tourismwhistler.com 604.938.2726

ASSESSMENT FEE STRUCTURE - 2025

Members pay either:

Common Only (Residential Resort Lot);

Or Common & Commercial (Lodging Resort Lot)

Common Only

Common & Commercial

# of Units (Sleeping	Common Units Before		Total Incl.	# of Units (Sleeping	Common and		Common and
Areas)	Tax	5% GST	Tax	Areas)	before Tax	5% GST	Including Tax
1	\$55.13	\$2.76	\$57.89	1	\$288.40	\$14.42	\$302.82
2	\$110.26	\$5.51	\$115.77	2	\$576.80	\$28.84	\$605.64
3	\$165.39	\$8.27	\$173.66	3	\$865.20	\$43.26	\$908.46
4	\$220.52	\$11.03	\$231.55	4	\$1,065.80	\$57.68	\$1,211.28
5	\$275.65	\$13.78	\$289.43	5	\$1,442.00	\$72.10	\$1,514.10
6	\$330.78	\$16.54	\$347.32	6	\$1,730.40	\$86.52	\$1,816.92
7	\$385.91	\$19.30	\$405.21	7	\$2,018.80	\$100.94	\$2,119.74
8	\$441.04	\$22.05	\$463.09	8	\$2,307.20	\$115.36	\$2,422.56
9	\$496.17	\$24.81	\$520.98	9	\$2,595.60	\$129.78	\$2,725.38
10	\$551.30	\$27.57	\$578.87	10	\$2,884.00	\$144.21	\$3,028.21
11	\$606.43	\$30.32	\$636.75	11	\$3,172.40	\$158.62	\$3,331.02
12	\$661.56	\$33.08	\$694.64	12	\$3,460.80	\$173.04	\$3,633.84
13	\$716.69	\$35.83	\$752.52	13	\$3,749.20	\$187.46	\$3,936.66
14	\$771.82	\$38.59	\$810.41	14	\$4,037.60	\$201.88	\$4,239.48

¹ bedroom = 2 Units (sleeping areas)

Living Room, den or enclosable loft containing sleeping facilities (ie bed or sofa bed)=2 Units

Non- enclosable loft (open) containing sleeping facilities = 1 Unit

Bare Land (SFH): \$59.76+ \$2.99 GST = \$62.75

USE DECLARATION FORMS (UDF)

Use Declaration Forms (UDF) **must** be submitted each year, to be submitted before March 31 to qualify for the Residential Resort Lot Rate (Common Fees only). If a UDF is not submitted, then the Lodging Resort Lot Rate (Common & Commercial Fees) is due by March 31. Eligible Members should submit the UDF online, at www.whistler.com/assessments, using their Member number and Electronic Access Code (both found on their invoice or emailed invoice notice) to log in.

Members eligible to apply for the Residential Resort Lot rate via UDF submission will have two columns on their invoice. Column A shows the Lodging Resort Lot rate (Common & Commercial), and Column B shows the Residential Resort Lot rate (Common Only). Invoices that only have one column are either not eligible to submit a UDF or it is not required for the property type. Pay *EITHER* Column A or Column B, not both.

Interest is charged on all unpaid accounts, including on the commercial fees even if a UDF is submitted later. **Not all properties are eligible to complete a UDF** (see restrictive covenants information for details) – a Member's invoice will indicate whether they are eligible.

Studio = 2 Units (sleeping areas)