

A stylized circular logo featuring a dark blue outer ring. Inside, there are three gold-colored mountain peaks at the top, each with a green triangle at its base. The bottom half of the circle is filled with a dark blue background and contains two thick, white, wavy lines that resemble a stylized 'S' or a path.

WELCOME / BIENVENUE



**SMOOTH  
ROCK**

# MUNICIPAL ACCOMMODATION TAX (MAT)

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*TAXE MUNICIPALE  
D'HÉBERGEMENT*

Public Information Session - March 20, 2024

*Séance d'information publique – Le 20 mars 2024*

# LEGISLATION & BY-LAW

## *Lois et règlements*

**400.1 of the Municipal Act that states a municipality may, by by-law, impose a tax in respect of the purchase of a transient accommodation**

*400.1 de la Loi sur les municipalités qui stipule qu'une municipalité peut, par règlement, imposer une taxe à l'égard de l'achat d'un logement provisoire.*

**On November 23, 2017, the Province of Ontario passed Regulation 435/17 providing Municipalities the authority to implement a Transient Municipal Accommodation Tax.**

*Le 23 novembre 2017, la province de l'Ontario a adopté le Règlement 435/17 autorisant les municipalités à mettre en œuvre une taxe sur l'hébergement municipal*

**At the February 5, 2024 Regular Council Meeting, the first reading of the Municipal Accommodation Tax By-Law was presented.**

*Lors de la réunion du conseil le 5 février 2024, la première lecture du Règlement sur la taxe municipale sur l'hébergement a été présentée.*



# BACKGROUND - 2022

*Resignements contextuels*

Municipality received concerns regarding Short Term Rentals such as;

- ❖ Shortage of housing
- ❖ Planning issues which can include concerns regarding noise, parking, waste disposal, and competition with commercially zoned properties.
- ❖ Lack of support to community

*La municipalité a reçu des préoccupations concernant les locations à court terme telles que;*

- ❖ Manque de logements*
- ❖ Problème de planification qui peuvent inclure des préoccupations telles que le bruit, stationnement, déchets et compétition avec les propriétés zonées commerciales*
- ❖ Manque de soutien envers la communauté*

# BACKGROUND – 2023

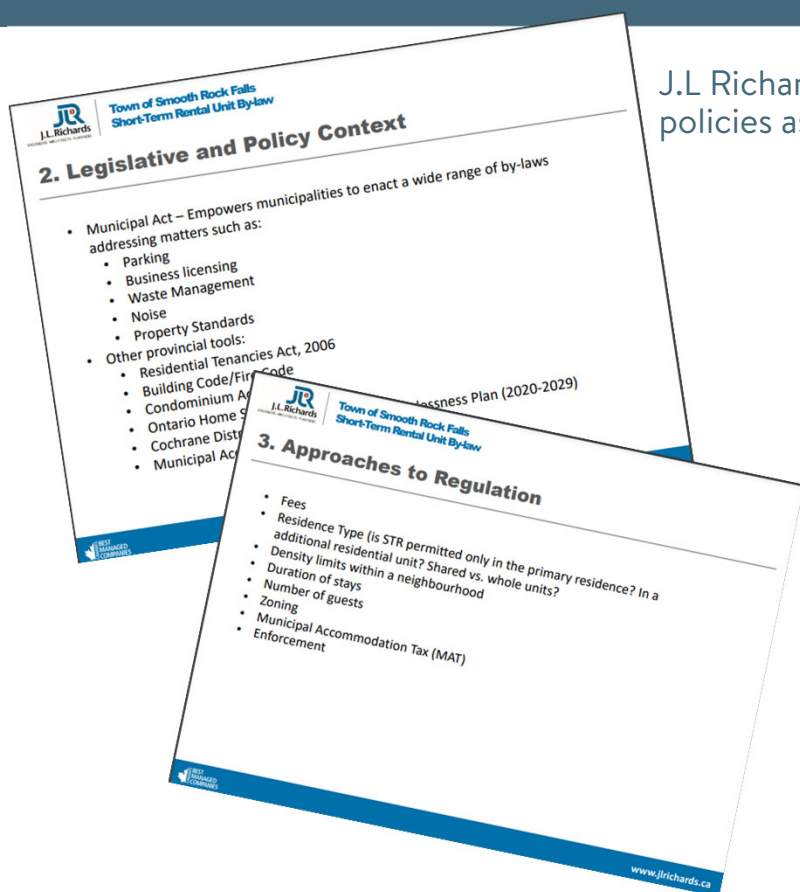
## *Resignements contextuels*

J.L Richards made a presentation to Council on January 23, 2023, regarding the legislations & policies as well as approaches to regulating Short Term Rental (STR)

A “Low Hanging Fruit” approach was discussed which would include amending the Zoning By-Law & the implementation of the Parking By-Law and MAT Tax

*J.L Richards a fait une présentation au Conseil le 23 janvier 2023 concernant les législations et politiques ainsi que les approches de réglementation de la location à court terme (STR).*

*Une approche « à portée de main » a été discutée, qui comprendrait la modification du règlement de zonage et la mise en œuvre du règlement sur le stationnement et la taxe sur l'hébergement.*





# WHAT IS MUNICIPAL ACCOMMODATION TAX?

*Qu'est-ce que la taxe municipale d'hébergement?*

|         |         |         |         |
|---------|---------|---------|---------|
| 125,058 | 154,568 | 95,054  | 124,500 |
| 125,487 | 56,845  | 97,511  | 125,000 |
| 124,000 | 110,000 | 99,011  | 154,000 |
| 450     | 150,000 | 99,216  | 95,000  |
|         | 35,000  | 101,090 | 154,200 |
|         |         | 101,684 | 110,000 |
|         |         | 101,962 | 89,000  |
|         |         |         | 50,000  |
|         |         |         | 18,700  |

**Municipal Accommodation Tax (MAT)** is a fee levied on all short-term rentals and overnight accommodations.

**Short Term Rental (STR)** is all, or part of a dwelling unit rented for less than 30 consecutive days in exchange for payment.



*La taxe municipale sur l'hébergement est une taxe prélevée sur toutes les locations à court terme et logements de nuit*

*La location courte durée désigne la totalité ou une partie d'un logement loué pendant moins de 30 jours consécutifs en échange d'un paiement.*

This is a tax that is levied on visitors rather than residents.



Ceci est une taxe prélevée sur les visiteurs plutôt que sur les résidents

# DOES NOT APPLY TO

*Ne s'applique pas à*



Meeting room rentals

Salle de réunion



Food and beverages

Aliments et boissons



Room services

Service de chambre



Internet and phone charges

Frais Internet et téléphone



Laundry Services

Service de blanchisserie



Valet Parking

Service de voiturier



Other associated services and amenities

Autres services et  
commodités associés

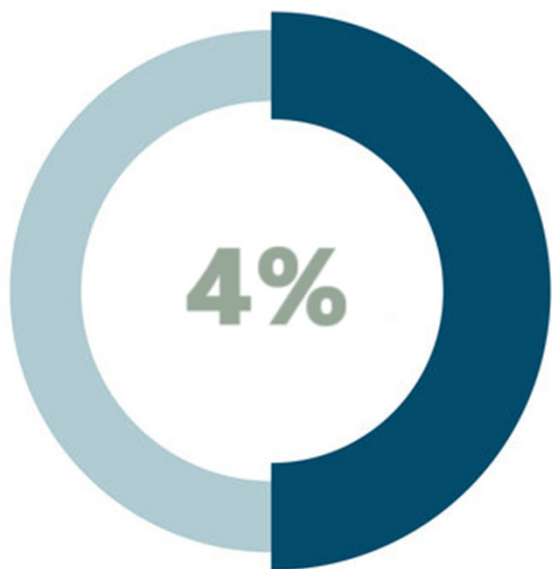


# EXEMPTIONS

-  The Crown & their agencies;
-  District School Board or a School Authority;
-  Universities, College of applied arts & Technology, Post-secondary institution;
-  Hospitals
-  Long-Term Care homes
-  Treatment Centers;
-  House or refuge, or lodging for the reformation of offenders;
-  Shelters for relief of poverty/emergency
-  Summer camps where overnight accommodation is part of the program
-  Accommodations supplied by employers to their employees - operated by the employer
-  Rooms that do not contain a bed and is used for displaying merchandise, holding meetings, or entertainment;
-  La Couronne et ses agences ;
-  Un conseil scolaire de district ou une autorité scolaire ;
-  Universités, Collège d'arts appliqués et de technologie, Établissement postsecondaire ;
-  Hôpitaux
-  Foyers de soins de longue durée
-  Centres de traitement ;
-  Maison ou abris, ou logement pour la réforme des délinquants ;
-  Des abris pour soulager la pauvreté/urgence;
-  Camps d'été où l'hébergement pour la nuit fait partie du programme
-  Hébergements fournis par les employeurs à leurs employés - gérés par l'employeur;
-  Chambres qui ne contiennent pas de lit et sont utilisées pour exposer des marchandises, organiser des réunions ou des divertissements ;

# PROPOSED - ALLOCATION OF FUNDS

*Allocation de fonds proposé*



2%

Municipal projects/initiatives that support tourism  
*Projets/initiatives municipaux qui soutiennent le tourisme*

+

2%

Non-profit groups that promote tourism  
*Projets/initiatives municipaux qui soutiennent le tourisme*

# EXAMPLES OF USE OF FUNDS

*Exemples d'utilisation des fonds*



Northern Chamber of Commerce Tourism Guide

Guide touristique de la Chambre de commerce du Nord

Worlds best snowmobile destination partnership

Meilleur partenariat de destination de motoneige au monde

Beautification of parks, trails, wayfinding signs

Embellissement des parcs, sentiers, panneaux d'orientation

Highway Tourism sign

Panneau de tourisme routier

"Aventure Nord"

Tourism online presence

Présence touristique en ligne

Promo/marketing/Merch

Matériel promotionnel / marketing



# MAT COLLECTION

*Collecte de la taxe municipale sur l'hébergement*



| Date                                                                                                                                                                                                                                                                                | Description                 | Charges        | Credits       |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|----------------|---------------|
| 02-26-19                                                                                                                                                                                                                                                                            | *Accommodation              | 189.00         |               |
| 02-26-19                                                                                                                                                                                                                                                                            | Municipal Accommodation Tax | 7.56           |               |
| 02-26-19                                                                                                                                                                                                                                                                            | HST 13% - Room              | 24.57          |               |
| 02-26-19                                                                                                                                                                                                                                                                            | HST 13%- Municipal Accomod  | 0.98           |               |
| 02-27-19                                                                                                                                                                                                                                                                            | Visa                        |                | 222.11        |
| Thank you for staying with us! Qualifying points for this stay will automatically be credited to your account. Please tell us about your stay by writing a review here - <a href="http://www.ihg.com/reviews">www.ihg.com/reviews</a> . We look forward to welcoming you back soon. |                             | <b>Total</b>   | <b>222.11</b> |
|                                                                                                                                                                                                                                                                                     |                             | <b>Balance</b> | <b>0.00</b>   |

# MAT – QUARTERLY REMITTANCE FORM

## Formulaire de versement trimestriel



SCHEDULE "A"  
TO BY-LAW xxx

### Municipal Accommodation Tax Quarterly Remittance Form

#### 1. ESTABLISHMENT INFORMATION

|                                  |                  |
|----------------------------------|------------------|
| Legal Name of Provider:          |                  |
| Operating Name of Establishment: |                  |
| Legal Name of Property Owner:    |                  |
| Property Location:               |                  |
| Mailing Address (If different):  |                  |
| Contact Name:                    | Phone Number:    |
| Email Address:                   | Business Number: |

#### 2. REPORTING PERIOD – For which period you are filling this return?

|                    |                  |
|--------------------|------------------|
| From: (YYYY/MM/DD) | To: (YYYY/MM/DD) |
|--------------------|------------------|

#### 3. FINANCIAL INFORMATION

|                                                                              |            |  |
|------------------------------------------------------------------------------|------------|--|
| Total Accommodation Revenue for reporting period                             | A          |  |
| Total Exempt Accommodation Revenue (if any) for the reporting period         | B          |  |
| Total Accommodation Revenue subject to Municipal Transient Accommodation Tax | A – B = C  |  |
| Total Municipal Transient Accommodation Tax Payable – Current Period         | C X 4% = D |  |
| Adjustments                                                                  | E          |  |
| Total Municipal Transient Accommodation Tax Payable                          | D +/- E    |  |

Please provide details on adjustments:

SCHEDULE "A"  
TO BY-LAW xxx

#### DETAILS OF ROOMS RENTED AND AVAILABLE – MONTHLY

|                            | Name of Month | Total number of rooms available during the reporting period | Total number of units sold during the reporting period |
|----------------------------|---------------|-------------------------------------------------------------|--------------------------------------------------------|
| Month 1                    |               |                                                             |                                                        |
| Month 2                    |               |                                                             |                                                        |
| Month 3                    |               |                                                             |                                                        |
| TOTAL for reporting period |               |                                                             |                                                        |

#### 4. CERTIFICATION

|                                     |       |
|-------------------------------------|-------|
| Name Of Authorized Signing Officer: |       |
| Signature:                          | Date: |

The information on this form is collected and protected under the authority of the Municipal Act, 2001, S.O. 2001 and the Municipal Freedom of Information and Protection of Privacy Act. The information will only be used for the purposes of administering the collection of the Municipal Transient Accommodation Tax pursuant to **By-Law #2024-XX**. Questions about this collection may be made by calling the Town of Smooth Rock Falls at 705-338-2717.

#### 5. REMITTANCE

Please remit form and payment to the Town of Smooth Rock Falls on or before the due date by:

| Report Submission                                                                                                                      | Payment Options                                                                                                                     |
|----------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------|
| Option 1 – Submit Completed Form electronically to:<br>-----@townsrf.ca                                                                | Option 1 – At Town Hall (In person)<br>Cash/Interact/Cheque                                                                         |
| Option 2 – Mail completed form to:<br>The Town of Smooth Rock Falls<br>142 First Avenue, P.O. Box 249<br>Smooth Rock Falls, ON P0L 2B0 | Option 2 – Cheque – payable to:<br>The Town of Smooth Rock Falls<br>142 First Avenue, P.O. Box 249<br>Smooth Rock Falls, ON P0L 2B0 |

# MAT REMITTANCE – PERIOD/DUE DATE

## *Remise MAT – Période / Date d'échéance*

| Quarterly Period                                     | Due Date                 |
|------------------------------------------------------|--------------------------|
| January 1 <sup>st</sup> to March 31 <sup>st</sup>    | April 30 <sup>th</sup>   |
| April 1 <sup>st</sup> to June 30 <sup>th</sup>       | July 31 <sup>st</sup>    |
| July 1 <sup>st</sup> to September 30 <sup>th</sup>   | October 31 <sup>st</sup> |
| October 1 <sup>st</sup> to December 31 <sup>st</sup> | January 31 <sup>st</sup> |

Note: If the last day of the month falls on a Saturday, Sunday or Holiday, the deadline shall be the last business day of the month in which the remittance is due.

Remarque : Si le dernier jour du mois tombe un samedi, un dimanche ou un jour férié, la date d'échéance sera le dernier jour ouvrable du mois au cours duquel le versement est dû.

# AUDIT AND INSPECTION

## *Vérification et inspection*



Every provider shall keep books of account, records and documents sufficient to furnish the Town or its agent with the necessary particulars of sale of MAT, amount of MAT collected and remittance.

\* Keep records as per federal/provincial legislation.

*Chaque fournisseur doit tenir des livres de comptes, des registres et des documents suffisants pour fournir à la Ville ou à son agent les détails nécessaires sur la vente de MAT, le montant de MAT collecté et le versement.*

*\* Tenir des registres conformément à la législation fédérale/provinciale.*



Penalties & Interest of 1.5% for late submissions

Pénalités et intérêts de 1.5 % pour les  
soumissions tardives



Unpaid amounts may be added to the tax roll, it  
may become a lien against the property

Montants impayés peuvent être ajoutés sur les  
taxes de propriété ou devenir un droit de  
détention des biens.



Penalty as per the Provincial Offences Act as well  
as the Municipal Act

Pénalité selon la Loi sur les infractions  
provinciales ainsi que la Loi sur les municipalités

## PENALTY



QUESTIONS/COMMENTS



THANK YOU / MERCI