



Report to Council

To: Mayor Watters and Members of Council

Report: CAO2026-05

Prepared By: Dan Wilson, Chief Administrative Officer

Date: 23 Mar 2026

RE: Economic Development and Tourism Municipal Service Corporation Update

Recommendation:

THAT the Council of the Township of Centre Wellington approves and adopts the Business Case Study as outlined in Report CAO2026-05 regarding the establishment of The Centre Wellington Economic Development and Tourism Municipal Services Corporation

AND THAT Council authorizes the Mayor and Clerk to sign the Asset and Liability Transfer Policy to Municipal Services Corporations By-law

AND THAT Council authorizes the incorporation of The Centre Wellington Economic Development and Tourism Municipal Services Corporation

AND THAT Council appoints Mayor Watters and Councillor Jefferson as the incorporators for the Municipal Services Corporation and direct them to sign the Articles of Incorporation and to any other required documents for the proper incorporation thereof

AND THAT Council appoints Mayor Watters and Councillor Jefferson to the Municipal Services Corporation Board of Directors as voting members, to serve until the end of the current Council term

AND THAT Council appoints the Township Chief Administrative Officer and Township Treasurer to the Municipal Services Corporation Board of Directors as non-voting members

AND THAT Council authorizes the recruitment of the public members of the Municipal Service Corporation's Board of Directors, for future Council approval

AND THAT Council directs the Chief Administrative Officer to work with the Municipal Service Corporation Board of Directors to recruit an Executive Director in association

with the Township Human Resources Department, following Township policies and procedures

AND THAT Council delegates authority to the Township's Chief Administrative Officer and the Treasurer to negotiate and execute such agreements and operational documents by and between the Township and the Municipal Services Corporation as are required for the initial operations and set up of the Municipal Services Corporation, contingent upon review by the Township's solicitor confirming that the agreements comply with all relevant legal and regulatory requirements, and reporting to Council upon entering into such agreements

AND THAT Council authorizes the Municipal Services Corporation to operate for the remainder of 2026 utilizing the Township's approved budget for both Economic Development and Tourism as outlined in report CAO2026-05

AND THAT Council gives direction for staff to bring forward a Municipal Accommodation Tax By-law for approval at a future Council meeting

AND THAT Council direct staff to prepare an amendment to the Township's Reserve and Reserve Fund Policy for the creation of a Municipal Accommodation Tax Reserve Fund, including the uses of these funds, to be considered by Council at a future Council meeting

AND THAT Council approves the immediate dissolving of the Economic Prosperity and Growth Council Advisory Committee

Summary:

On April 28 2025, Township Council approved the Municipal Accommodation Tax (MAT) Implementation Plan outlined in report CAO2025-06.

The resolution passed was as follows:

THAT the Council of the Township of Centre Wellington agree in principle to establishing a Municipal Accommodation Tax and the required Municipal Service Corporation.

AND THAT Council approve the Municipal Accommodation Tax implementation approach as outlined in in report CAO2025-06.

As outlined in report CAO2025-06:

- Under Ontario Regulation 435/17 (Transient Accommodation Tax) of the Municipal Act, 2001, the Township must share a minimum of 50% of MAT revenues (less the municipality's reasonable costs of collecting and administering the tax) with an entity that is designated as an Eligible Tourism Entity.

- An Eligible Tourism Entity is defined through Ontario's MAT framework as a nonprofit organization whose mandate includes the promotion of tourism in a specific municipality. Examples include Destination Marketing Organizations (DMOs) and certain local tourism associations.
- Township staff proposed establishing a not-for-profit Municipal Service Corporation (MSC) to serve as a DMO in Centre Wellington.

The Council approved implementation approach included the following steps:

- Step 1 – Determine the appropriate structure for the MSC
- Step 2 – Prepare the legislated required case study to establish the MSC
- Step 3 – Community engagement
- Step 4 – Preparation of necessary corporation, by-laws, and agreements

On September 29, 2025, Council approved the MSC structure and for staff to proceed to community engagement, preparing the required business case study to establish the MSC, and preparation of the necessary incorporation documents, by-laws, and agreements, as outlined in report [CAO2025-18](#).

This report outlines the results of community engagement and brings forward the required Business Case Study and Asset and Liability Transfer Policy Council approval. In addition, staff seek Council's authorization to incorporate the MSC and to bring forward a MAT By-law at a future Council meeting for consideration.

Report:

Community Communication and Engagement

Communication and engagement for this project involved a structured and multi-channel approach developed in collaboration with the Manager of Communications and Engagement and Linton Consulting Services Inc. It included in-person and virtual meetings with residents, interested businesses, and accommodation providers to discuss the proposed MSC structure and the implementation of a MAT. Targeted discussions occurred with:

- The Fergus BIA on November 5, 2025
- The Elora BIA on November 10, 2025
- Regional Tourism Organization 4 (RTO4) on January 15, 2026
- Airbnb on February 3, 2026

Communication on the proposed MSC and MAT was provided at the October 2025 Chamber Biz Breakfast and the January 2026 Mayors Town Hall. Feedback was also collected through a community survey, and the project team attended the Township Project Open House in October 2025.

Survey Results (Attachment A to this report)

The survey was hosted on Connect CW and promoted through social media, radio, and newspaper advertisements. The survey had 159 contributors who

provided 238 responses (see Attachment A to this report) to the survey questions. Survey results indicated a strong level of awareness and general support for the concept of a MAT, with over 95% of respondents indicating they were at least somewhat familiar with a MAT. The overall perception of implementing a MAT in the Township was positive with 71% of respondents indicating a positive perception and 16% neutral.

Participants were also asked how MAT revenues should be prioritized if implemented. The most frequently identified priority was infrastructure improvements (91%), followed by beautification of downtowns and public spaces (44%), supporting local businesses that depend on tourism (23%), and hosting or expanding local festivals and events (22%). Respondents also provided written feedback suggesting a range of potential uses for funds, including tourism infrastructure, visitor amenities, and community improvements.

Project Open House (October 2025)

A booth was included at the October 21, 2025 project open house at the Centre Wellington Community Sportsplex. Numerous residents and accommodation providers visited to discuss the Township's approach to establishing an MSC and MAT. Comments were provided regarding the need to make the MSC efficient and the MAT administration easy to understand. Most visitors agreed with the approach after understanding the intent of the MAT was to have tourists/visitors assist in funding Township services, projects, and initiatives.

RTO4 Meeting (January 2026)

Township staff met with representatives from RTO4 to discuss the proposed MAT framework and the Council-approved MSC model. RTO4 has more commonly seen tourism-only destination management organizations administer MAT revenues; however, acknowledged the strategic rationale for Centre Wellington's integrated model and are supportive of the integrated economic development and tourism approach. RTO4 concurred with the Township's comparative findings that clearly defined roles and responsibilities between the municipality and the MSC are critical to success and recommended setting the MAT rate at a level that minimizes the need for near-term increases following implementation.

Airbnb Meeting (February 2026)

Township staff met with a municipal liaison from Airbnb to discuss implementation of the MAT. Airbnb confirmed that they will collect and remit the MAT on behalf of their hosts in the future (a functionality in development). For compliance, Airbnb will assist with communications of Township requirements to their hosts, explaining how and why the tax is applied. There is a feature within the Airbnb system that, once activated for a geographic area, automatically adds the tax to guest accommodation bills. Additionally, Airbnb supported the Township in sharing details of the Local Accommodation Providers information session with accommodation providers currently using the platform.

Many attempts were made to meet with Vrbo; however, no response was received. Staff will continue to make this connection while implementing the MAT.

Local Accommodation Provider Information Session (March 2026)

Staff hosted an information session on March 5, 2026 with local accommodation providers. With over 50 attendees, questions from the accommodation providers focused primarily on the proposed MAT rate and stability over time, how the tax would be collected and remitted, and the treatment of existing bookings. Providers also sought clarity on licensing requirements for the Short-Term Rental program, and how MAT revenues would be allocated between the Township and the MSC. Additional discussion focused on governance and accountability, including board composition, budget approval, reporting to Council, and opportunities for industry input going forward. Affordability and potential impacts on visitor behaviour were raised, alongside questions about revenue projections, operational costs, and the timing of tourism-related improvements. Overall, the discussion reflected a strong interest in transparency, role clarity, and ensuring MAT revenues are reinvested in initiatives that directly support tourism and accommodation businesses.

Fergus and Elora BIA Meetings (November 2025)

Meetings occurred with both the Fergus and Elora BIA Boards. In both occurrences, the Township's plans for establishing an MSC and MAT were discussed in detail. Comments and questions received focused on how the MSC would work directly with the BIAs, what the MSC governance model includes, and how the MSC will work with Township departments on projects and initiatives that span both areas. Questions were asked about the MAT implementation process, as well as what the MSC annual budget will look like.

Business Case Study (Attachment B to this report)

In accordance with the requirements of the Municipal Act, the business case study prepared to establish the Municipal Services Corporation is attached as Attachment B to this report. The business case study outlines the rationale, objectives, and anticipated benefits of forming The Centre Wellington Economic Development and Tourism Municipal Services Corporation (EDTMSC), providing council and stakeholders with a comprehensive analysis and requisite content for compliance with legislated procedures as the Township moves forward with the creation of the MSC. The business case study also outlines the EDTMSC's use of the Township's approved Budget for both Economic Development and Tourism areas for the remainder of 2026.

Process Mapping

As part of the MSC implementation led by Linton Consulting Services Inc, Township staff participated in a comprehensive process mapping exercise. The goal was to identify and document key processes associated with the MSC and Township operations. This involved systematically outlining each process step, evaluating their operational ownership (whether they should be managed by the MSC or retained by the

Township) and clarifying where accountability and responsibility should reside. Process maps were created for the following areas:

- Event Administration (both downtown and at specific facilities/parks)
- Employment Land Sales
- Annual MSC Budget Preparation
- MSC Communications and Engagement

Through this mapping exercise, staff established clear definitions for roles and responsibilities for each functional area. The mapping addressed intersections between the two entities, ensuring that hand-offs and shared responsibilities were explicitly defined to avoid duplication or gaps. This work supports effective governance, operational efficiency, and transparency as the new MSC structure is implemented, aligning with Council's direction and legislative requirements.

Asset and Liability Transfer Policy to Municipal Services Corporations (Attachment C to this report)

The Asset and Liability Transfer Policy establishes a clear framework for the Township to transfer assets and liabilities to municipal services corporations in accordance with the Municipal Act, 2001 and Ontario Regulation 599/06. The policy confirms that all transfers require prior Council approval and must comply with applicable legislation, while enabling Council to consider strategic objectives such as optimizing asset investment, supporting economic development, environmental sustainability, efficient service delivery, and overall community well-being. It authorizes Council to impose appropriate terms and conditions on any transfer, including use restrictions, financial considerations, and reversionary rights, and assigns responsibility to the Treasurer for valuation, financial and tax due diligence, and proper accounting of all approved transfers. Currently, assets and liabilities are not being transferred to the EDTMSC; however, the policy is a requirement of the legislation and establishes a foundation for future transactional needs if required.

Municipal Accommodation Tax (MAT) By-law (in development)

Council approved in report CAO2025-06 a recommendation to establish a MAT. The by-law to establish the governance and administration framework to collect, audit, enforce, and allocated those revenues will be brought forward at a later date. It is anticipated that the MAT By-law and Short-term Rental By-law will be brought forward for Council consideration at the same meeting this spring.

Through the forthcoming by-law, staff will be recommending the following (subject to change):

- MAT be implemented at a rate of 5% of the purchase price of transient accommodation;
- The MAT will be calculated on the base accommodation charge paid by guests, excluding HST and any refundable deposits and applies to stays of 28 consecutive days or fewer at eligible accommodation establishments; and
- There will be provisions for MAT collection processes, audits, enforcement, etc.

Under section 400.1 of the Municipal Act, 2001 and Ontario Regulation 435/17 (Transient Accommodation Tax), municipalities are authorized to impose a Municipal Accommodation Tax as a direct tax in respect of the purchase price of transient accommodation. Provincial guidance and municipal practice in Ontario shows MAT implemented as a percentage-based charge applied to the room rate, not a flat fee. The legislation requires a by-law to state either a “tax rate” or an “amount of tax payable;” however, Ontario municipalities have consistently interpreted and applied this authority as a value-based tax tied to the accommodation purchase price, in alignment with Ministry guidance and industry standards. Adopting a flat-rate structure could present a significant risk of potential non-compliance with provincial legislation.

An analysis of MAT rates across the province was conducted, and the results can be found in Attachment E to this report (MAT Rates Analysis). There are 50 municipalities across the province that have implemented a MAT, with implementation as early as 2018 and as recently as 2026. Analysis of current MAT rates shows a high of 8.5% and a low of 4% with the average being 4.5%. Of the 50 municipalities, almost 30% have approved a rate increase since implementation.

For a summary of budget implications associated with the MAT, please refer to the financial section below and Attachment D to this report.

Reserve and Reserve Fund Policies

A Municipal Accommodation Tax Reserve Fund Policy will be brought forward to Council later in the year for consideration. In accordance with provincial requirements, MAT revenues will be allocated on a 50/50 basis, with 50 per cent directed to the EDTMSC and 50 per cent retained by the Township. The portion allocated to the MSC will form part of the corporation’s operating budget and will be subject to Council approval through the Township’s normal annual budget and business planning process. The Township’s portion of MAT revenues will be placed in a dedicated MAT Reserve Fund, with the forthcoming Reserve Fund Policy establishing the eligibility criteria, governance, and types of services, projects, and initiatives that may be funded from this reserve.

Council Representatives

As recommended in the Linton Consulting report, the EDTMSC’s Board of Directors will include two elected officials to provide a direct and transparent connection between the corporation and Council. Specifically, the Mayor and one additional Member of Council, as appointed by Council, will serve as Ex-Officio voting members of the Board. Consistent with Council appointments to other external organizations and committees, the Council representative recommendation for the EDTMSC is based on discussions with the Mayor. It is recommended that Councillor Jefferson be appointed to serve on the EDTMSC Board for the remainder of this term of Council. This structure is consistent with the governance flexibility permitted under section 203 of the *Municipal Act, 2001* and Ontario Regulation 599/06.

Staff Representatives

Consistent with the recommendations of the Linton Consulting report, the proposed EDTMSC Board of Directors will include two senior Township staff as non-voting participants. Specifically, the Township's Chief Administrative Officer (CAO) and the Township's Treasurer will participate on the Board in a non-voting and staff advisory capacity. The CAO's participation is intended to ensure strategic alignment between the EDTMSC and Council approved municipal priorities, support coordination across Township departments, and provide operational linkage between the EDTMSC and the municipality. The Treasurer will provide financial, legislative, and governance expertise, supporting fiscal oversight, risk management, and statutory compliance. This approach is consistent with the flexibility provided under Ontario Regulation 599/06 for municipalities to determine appropriate governance and advisory structures, while preserving the Board's independence by clearly separating governance, administration, and political decision making.

Hiring an Executive Director

The Linton Consulting report recommends that the EDTMSC Executive Director be appointed through a hiring process led by the EDTMSC Board of Directors, supported by the Township's CAO and Chief Human Resources Officer (CHRO) ensuring alignment with Township compensation frameworks and corporate human resources practices. The Executive Director will report to the EDTMSC Board on strategic matters, with operational and administrative accountability to the CAO, providing both independent governance and strong municipal integration.

Economic Prosperity and Growth Council Advisory Committee

The Economic Prosperity and Growth (EPG) Council Advisory Committee was established to provide strategic advice to Council on economic development, growth management, and related policy matters. Oversight of economic development activities will now be provided through the EDTMSC Board of Directors and it is anticipated that future "growth" matters will be addressed through the creation of a Housing Advisory Committee, as recommended in the Housing Needs Assessment Follow Up Report ([PLN2025-37](#)). These updated governance structures mean that the EPG Advisory Committee no longer serves a distinct function, and it is therefore recommended that Council formally dissolve the EPG Council Advisory Committee, effective immediately. Township staff will ensure that recognition is given to the members of the EPG Advisory Committee for their service to the Township.

Corporate Strategic Plan:

Create the conditions for economic prosperity
Managing growth while enhancing the community's unique character
Provide innovative & sustainable governance

Financial Implications:

The EDTMSC will be utilizing the Township's approved 2026 Budget for Economic Development and Tourism (except for a few initiatives that will be retained by the Township). Attachment D to this report (see Table 1) shows the total 2026 Budget that

would be available to the EDTMSC. With Township operations using these budgets for the year-to-date operations, the EDTMSC would be working within the net remaining budget for 2026 and then be asked to create a proposed 2027 Budget for both Board and Township Council approval.

Table 2 of Attachment D to this report illustrates the budget assumptions that would be used to create a preliminary 2027 Budget. These are provided for Council's information and to set a preliminary level of expectation for the revenue required to operate the EDTMSC.

Table 3 of Attachment D outlines the calculated administrative and occupancy fee the Township would charge the EDTMSC for various administrative and facility services, using the Township's 2026 Budget as a base. This has been calculated based on the terms of the Administrative Services Agreement. In total \$99,500 in revenue would be included in future Township budgets, split between applicable departments. This number will change based on future Township budgets.

Table 4 of Attachment D shows a possible preliminary 2027 Budget for the EDTMSC using the assumptions from Table 2. In total, approximately \$ 1.06 million in revenues and expenses are shown. This is preliminary and subject to verification and review once the EDTMSC has been incorporated, the Board established, and Executive Director hired. For example, the timing of MAT implementation and the impacts of a possible Short-term Rental Bylaw will need to be considered. Possible MAT revenues have been calculated by a third-party consultant, taking into account existing accommodation providers, rates, and occupancy levels.

Consultation:

This report was prepared in consultation with:

- Linton Consulting Services Inc.
- SV Law
- Senior Management Team
- Kendra Martin, Manager of Communications and Engagement
- Various Finance, Community Development, Economic Development, and Communications staff

Attachments:

- [Attachment A - Community Engagement Survey Results](#)
- [Attachment B - MSC Business Case Study](#)
- [Attachment C - Asset and Liability Transfers to MSCs Bylaw and Policy](#)
- [Attachment D - EDTMSC Budget Analysis](#)
- [Attachment E – Municipal Accommodation Tax Rates Analysis](#)

Approved By:

Dan Wilson, Chief Administrative Officer

Attachment A – Community Engagement Survey Results

Connect CW

Form Results Summary

Oct 17, 2025 - Nov 22, 2025

Project: Municipal Accomodation Tax (MAT)

Form: Municipal Accomodation Tax Survey

Tool Type: Form

Activity ID: 91

Exported: Nov 27, 2025, 09:54 AM

Exported By: HBarclay

Filter By: No filters applied.

Closed

Municipal Accommodation Tax Survey
Municipal Accommodation Tax (MAT)

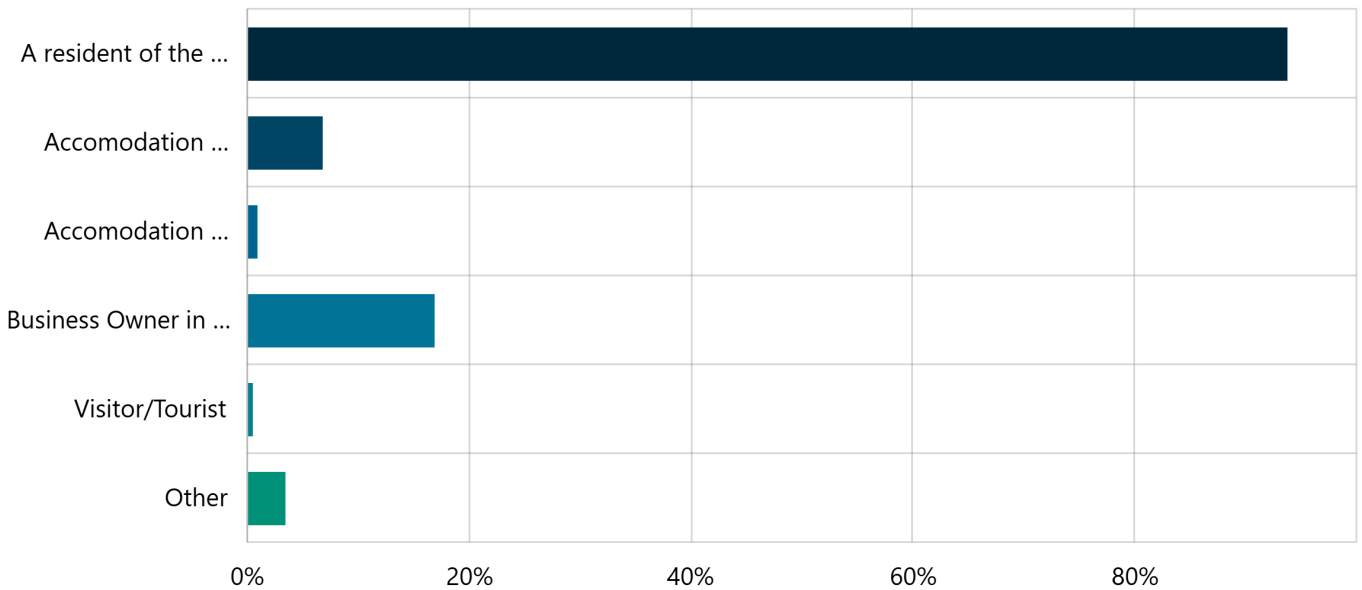
159
Contributors

238
Contributions

Contribution Summary

1. How would you describe yourself? (Check all that apply) Required

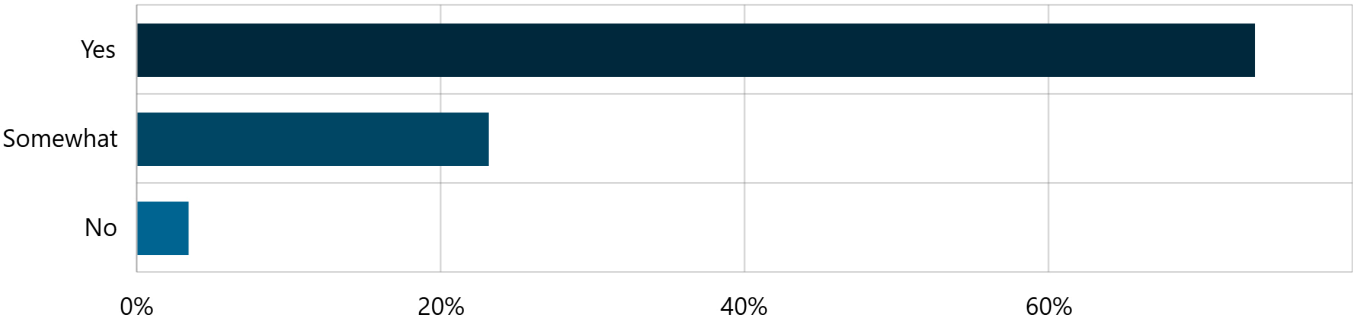
Multi Choice | Skipped: 0 | Answered: 238 (100%)



Answer choices	Percent	Count
A resident of the Township of Centre Wellington	93.70%	223
Accommodation Provider - you rent your cottage, home Bed and Breakfast etc. in the Township of Centre Wellington	6.72%	16
Accommodation Provider - hotel/motel in the Township of Centre Wellington	0.84%	2
Business Owner in the Township of Centre Wellington	16.81%	40
Visitor/Tourist	0.42%	1
Other	3.36%	8

2. Are you familiar with the concept of a Municipal Accommodation Tax (MAT)? Required

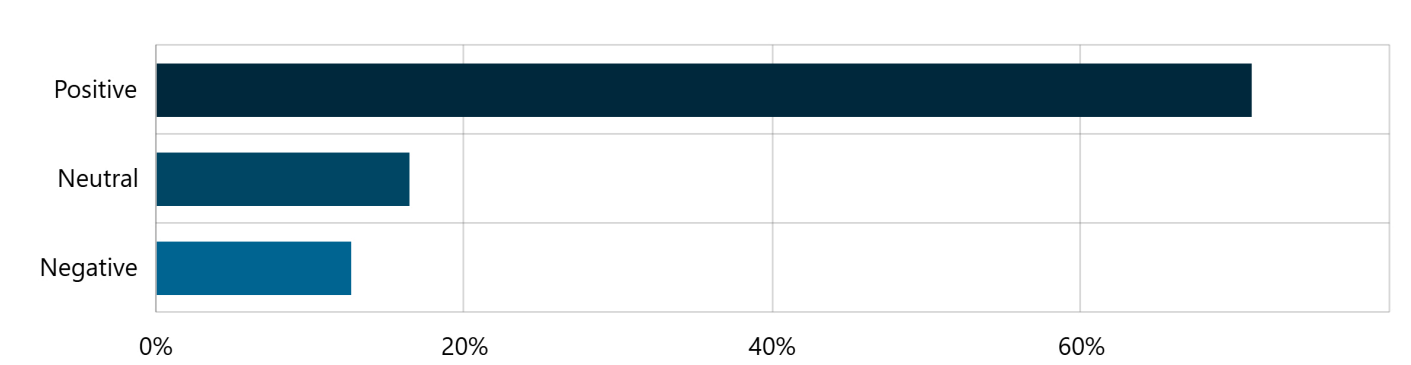
Multi Choice | Skipped: 0 | Answered: 238 (100%)



Answer choices	Percent	Count
Yes	73.53%	175
Somewhat	23.11%	55
No	3.36%	8
Total	100.00%	238

3. What is your overall perception of implementing a MAT in the Township of Centre Wellington? Required

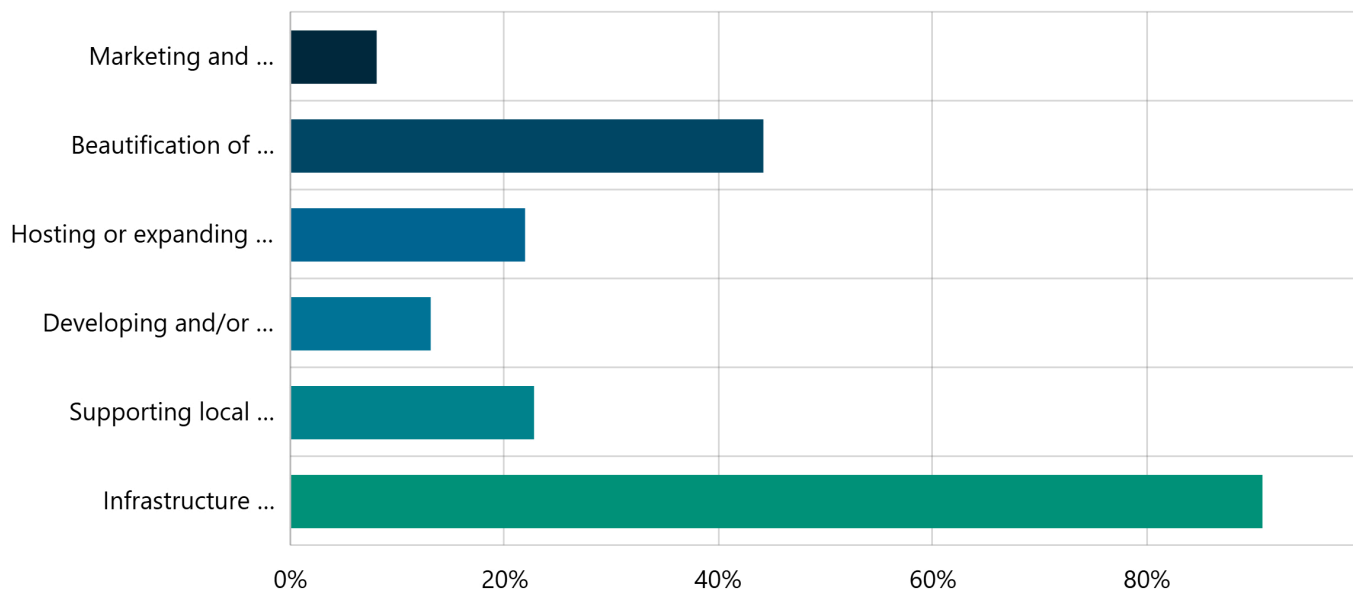
Multi Choice | Skipped: 0 | Answered: 238 (100%)



Answer choices	Percent	Count
Positive	71.01%	169
Neutral	16.39%	39
Negative	12.61%	30
Total	100.00%	238

4. If MAT revenue were used to support the following, which of the following do you think would be most important for our community? (Check all that apply) Required

Multi Choice | Skipped: 0 | Answered: 238 (100%)

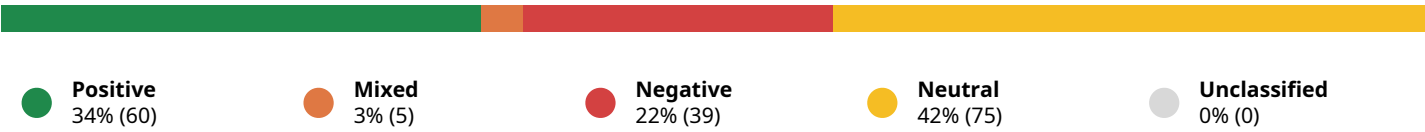


Answer choices	Percent	Count
Marketing and promotion of the Township to visitors	7.98%	19
Beautification of downtowns and public spaces	44.12%	105
Hosting or expanding local festivals and events	21.85%	52
Developing and/or expanding tourism or attractions across Centre Wellington	13.03%	31
Supporting local businesses that depend on tourism	22.69%	54
Infrastructure improvements	90.76%	216

5. What types of tourism-related projects or improvements would you most like to see MAT funds support?

Long Text | Skipped: 59 | Answered: 179 (75.2%)

Sentiment



--	What types of tourism-related projects or improvements would you most like to see MAT funds support?
1	No more tourism supports. Limit air b &bs to increase community members having places to live.
2	Infrastructure building and maintenance only
	-improvement to our parks that are heavily affected by use and abuse -cover the cost of additional bathroom facilities..I don't think residents require anymore based on our resident population -cover the cost of any additional parking lots or structures that are even contemplated
3	-funds to cover drinking water exploration and well developing
4	infrastructure, conservation, strategic oversight
5	We have enough tourist related projects/improvements.
	I think Mat funds should go to improve things for locals because tourist arbnb are taking homes from our families so it
6	is the residents who should benefit as they are the losers in this situation
	MAT must be used to pay for the costs of tourism. Garbage, planters, washrooms, parking, transportation, bylaws
7	enforcement!
	Increased parking for tourists (outside of the downtown area) , increased security/bylaw. How about anything for the locals ? Considering we are the ones who live here , love (or used to love the area) and have been the ones to grow and support it . NOT EVERY RESIDENT IS A BUSINESS OWNER RELYING ON TOURISM. Invest some of these funds into your actual LOCAL community. Not just those who are using it to put money in their pockets from tourists. When did this become the major focus of our township ? Is this what's best for community members ? The choices of where funds go are so limited and benefit only tourists and most are UNNECESSARY. Very
8	sad that our priorities and values have shifted to this.
	Recreational facilities for residents. Possible reduction in property taxes for home owners as those who don't own downtown businesses are not benefiting from tourism's growth. We are losing access to our town on overcrowded
9	weekends and seasons.
	I think things not FOR/related to tourism should be prioritized. If able to be collecting MAT, you obviously are already successful at getting bodies from not the area, in the area why then spend the tax revenue on more advertising or
10	marketing or rewarding those already profiting!?!
11	Finding solutions for parking for locals and funding festivals/fairs
	I think MAT needs to go directly into Infrastructure projects. I believe that any infrastructure projects could even include a percentage going to projects within our local healthcare/ hospital as tourists although not intending do use
12	that infrastructure as well when they travel here.
	Potentially paid parking for visitors.
13	Better road maintenance
14	I would like to see the locals cared for before the tourists.
15	Sidewalk improvements, future parking garage, garbage maintenance,
	Maintenance of roads, sidewalks, public gardens and parks, parks jobs for summer students, bylaw officer salary, supporting local festivals (ie Fergus Scottish Festival, River Fest), supporting local markets, regular maintenance of garbage and recycling throughout Fergus and Elora, heritage/culture signage, maintenance of public restrooms to
16	alleviate stress on local businesses. MAT could also help fund a parking garage in future at one of the pre-existing lots.
17	Washrooms. Sitting spots
18	We have more than enough tourism projects. We are losing the quaintness of our town.
	Better garbage recepticals downtown, a new playground behind town hall and upgrade picnic shelter, new stairs at
19	access near lovers leap. Upkeep of playgrounds- lots with smaller fixing needed. The rubber matting in horrible shape.

	We don't need more tourism, most tourists are not spending money in Elora. Its a day destination where people take parking spots and then maybe buy a coffee or a meal. The township needs to spend the fund on beautification for residents and infrastructure improvements. Bissell Park is a pet peeve of mine, people come and host family picnics/bbq in the summer and can't be bothered to clean up when they leave.
20	More incentive to arrive and take shuttles at both ends of town .
21	Dog waste bins
22	I wish that the max tax be charged and or the owners of these overnight accommodations be charged a tax as well. I would also like to see resident effected by the disruption of these accommodations be granted some compensation for their inconvenience
23	Infrastructure to accommodate increased traffic and marketing to promote different parts of CW to hopefully spread the tourists into multiple parts of the township
24	Parking Traffic back log It is dangerous to drive in Elora on weekends, it seems to be mostly because people who are unfamiliar with the area can't find parking. It seems to be more vehicles than parking spaces add to the congestion.
25	Elora gets all the attention. Can we do more to support Fergus business owners and promote Fergus?
26	Public washrooms
27	None, fix the problems we have before wasting taxes on others
28	We have all seen the challenge of Parking became a critical issue in the past few years and this has to be the number one problem to tackle with the support of MAT funding. Active Transportation needs should follow to encourage walking, cycling and to address mobility needs in the downtown areas.
29	None. I think the MAT should be canceled. I'm a resident but I'm also a traveller, and despite having a well paying job, I have almost lost my ability to travel due to the widespread inflation of the past two years ok everythingbut including when traveling. I think we need to keep costs of traveling here as affordable as possible. Governments and private businesses should make do with the revenue they have. In fact you should be reducing taxes, not adding new ones, regardless of the target being resident or visitor. We are in a cost of living crisis, you know.
30	Parking solutions: setup free parking for residents as implemented in many other municipalities and charge non residents - implement dedicated parking shuttle from casino every 15 minutes to downtown elora
31	N/A
32	Open up public parking
33	infrastructure not marketing, fix roads, bridges, help for the less fortunate
34	A sidewalk along Victoria St. In front of Victoria Park and a fence around Hoffer Park and litter pickup.
35	Washrooms Purchase of land for parking lot or parkade.
36	You need a municipal parking garage in elora
37	Personally, here in downtown Elora I would like to see the development of a public viewing platform to observe the beauty and grandeur of the falls and Islet Rock (Tooth of Time). It is a historic landmark and has been used as an icon to represent the town and as a destination since Gilkinson's original town charter and founding. Access for viewing by the general public has been limited, or curtailed, by commercial development in recent years and I believe we need a public viewing space to claim back and honor this geological (karst) formation at the headwater of the Elora Gorge. This viewing platform would give access for both visitors and residents, to enjoy the remarkable and historic Grand river. An observation platform located on the north side of the river as part of the approach to Victoria Park, featuring Islet Rock and the falls would truly be a "platform to carry stories and define place".

38	Would like the funds to support infrastructure repairs and support locals, no support for tourists as the rapid increase in tourism is ruining this town.
39	Maintenance and improvement of public spaces impacted by tourism.
40	I'm a local resident that actively avoids downtown now because of the tourism. Can't park for fear of getting a ticket and never mind finding a parking spot. Good luck with that. Stop the Influencers PLEASE. If you continue to prioritize tourism over locals then you will continue to upset those that pay the high taxes. We are fast becoming a small city instead of the nice community we once were. If you must use the money to educate tourists to respect our once beautiful town.
41	None. This is just another tax that will go to create useless government jobs that aren't needed to begin with and hurt the businesses that you are breaking the backs of to fund yourselves.
42	The tourism-related projects supported by MAT funding should prioritize residents' needs first. Residents are having to endure the disruption associated with tourism, increased wait times at local restaurants, and reduced parking availability. We've also lost many businesses that were resident-focused and now cater primarily to tourists.
43	New signage for downtown shops to make them uniform and clean looking.
44	Nothing we don't need another tax!
45	Elora has been discovered and there is no undoing of that. We do not need tourism related projects. What the Township needs to do is support the community from any benefits that come from tourism. The food bank, habitat for humanity, local initiatives that help youth in the community. Enough of supporting people from out of our community and start looking at the heart of what makes Centre Wellington what it is.
46	Parking spaces available away from the downtown core, more garbage disposals, public bathrooms that are easily accessible, improvements on crosswalks, lowering resident's taxes due to the overabundance of tourists that fill the small town.
47	Support local businesses keep overhead costs lower so they can provide goods to all at reasonable prices, parking and roads, more events
48	None. Money should be spent on infrastructure improvements.
49	A bus service year round for CW. As a community we rely too much on the car.
50	That the money collected is spent on downtown beautification along the Grand River. The river is such a great part of downtown Elora and Fergus and use it also to improve downtown parking.
51	Marketing, promoting CW, connect with the ministry of tourism, OTMP, participate in their activities
52	Beautification
53	Homelessness or local employment programs. Come on, it makes sense. B&Bs have turned people into shelter profiteers. This will help the people they have deprived shelter
54	In an economy that is being eroded by poor federal policies, it is important to support local businesses and people trying to manage.
55	Use the money to maintain places tourists frequently. For example, empty garbage cans, repaving roads that need care given traffic.
56	Water and waste water systems. Public transportation and parking. Upkeep of historic buildings and public/recreation spaces. Roads.
57	Improve parking so locals can use municipal services. For example I can't park to go to the library in Elora to return or get out books. Reserve spaces for local or municipal service use. Arena in Elora should not be used for overflow parking. We as residents can't find spaces to take our kids to hockey! Round about at the David St/ County Rd 7 because on weekends it can take 15 min to get out. I want as a resident to see MAT funding used in ways that help me enjoy my town rather than avoiding it due to tourists.
58	Infrastructure to help with traffic, parking and pedestrian access
59	Garbage cleanup on weekends

60	Help pay for parking options in downtowns. Pay for services that are impacted due to tourism, like garbage collection in downtowns, washroom facilities in downtown and parks. Pay for infrastructure updates, beautification enhancements.
61	Collaborative tourism experiences Interactive or interpretive experiences Public amenities: Clean washrooms, bike racks, water refill stations, and parking
62	Improve infrastructure before inviting any more tourists to this already overcrowded municipality. Infrastructure, infrastructure, infrastructure! We need DAILY public transportation for at least 16 hrs a day. This is essential in order to ease traffic, free up parking spaces, and encourage restaurant and bar patrons to leave their cars at home/hotel/B&B. Many more public washrooms are needed! Fund resident discount cards. Build tasteful looking parking garages on the outskirts of our towns with public transportation/shuttle bus service to the downtowns. Install tasteful looking garbage and recycling receptacles.
63	Tour bus drop and pickup area in downtown.
64	Festivals, markets, recreational sports events
65	Landscaping and weeding public areas
66	From my previous experience, involvement with OTMP I like to point out that 50% of the funds collected need to be spend on marketing/tourism related projects. Here we are creating another office, another government organization. An office, staffing, etc.
67	And here we are trying to reduce red tape? Parking meters
68	Accelerating the new/addition to the sportsplex. Our community desperately needs this and tourist dollars should be used to accelerate it so people can stay in our own community for sports and rec. I also think that the focus on tourists enjoying Elora is at the complete exclusion of locals - we cannot park there, during the Christmas market period we can't even park to play at the arena when we have games and one week days during the summer we cannot even eat at local establishments because of the wait times.
69	MORE PARKING!!!
70	Safe parking area for people to move around the town. An area for festivals where we don't close down town streets. More walking space to move around the towns.
71	None, don't agree with it, another tax grab, let those who profit from tourists pay !
72	Public bathrooms, better waste management, parking.
73	None- all money should go back to the community for putting up with all the tourist initiatives and unsolved problems due to lack of hydro, poor sewage, garbage issues, pedestrian overflow, crime/policing, safety/firefighters, new sidewalks to schools, unsafe sidewalks due to patios, rental safety checks and bylaw enforcement of environmental issues.
74	Roads and bridges
75	We get so many tourists coming through our building who do not know what there is to do here. I think they are driven by social media without knowing why they are coming and come into our building to ask- we do our best to become tour/town guides but that isn't our business. How does one solve this problem? Maybe we need more events? More "things to do" businesses? More trail signs? More infrastructure such as garbage bins and public washrooms would be a real asset to the community as well.
76	Parking initiatives, and anything that would benefit the local residents the money should go back into our community in ways that benefit the people who live here year round and have to deal with the implications of tourism.

	Parking facility at casino or near casino with free dedicated shuttle back and forth to Elora centre(city hall) in addition to the current hourly shuttle. Crosswalk at elora distillery. Garbage solutions for businesses More parking enforcers on summer weekends Establish hourly parking for non residents. Support program for elderly residents to register their license plates online.
77	
78	No more projects. There has been more than enough tourism. Focus on reducing taxes.
79	Dealing with garbage, parking and infrastructure to lessen the impact of all the tourists coming into town
80	More parking
	Be like a user tax To help pay for maintenance
81	And facilities used by tourists
82	Picking up the litter dropped on the streets by tourists. Increased garbage bin emptying. The bins are frequently overflowing in the downtown core. Develop and implement bylaws requiring short term rental accommodation to meet and maintain the same safety standards as hotels/motels. This may prevent the use of space heaters and fires in short term rentals. Provision of washroom facilities that are available 24 hours per day and 7 days per week. Do not use MAT funds to pay social media influencers. Develop and implement bylaws regarding light pollution, particularly in the downtown area. Improve the stairs to the gorge. Plant more native trees in Victoria Park to replace the ones that have been cut down in the past couple of years.
83	Better policing of parking lots, NOT, for tourist parking. LCBO, Geddes market, for 2.
84	As indicated. Infrastructure. Sidewalks to code for residence and tourists on all streets or the concept of a sidewalk on the side of allowable parking. Curbs on all streets to identify the boundaries of where the road ends and boulevard starts. This will support parking, road structure, green space boulevards and storm water flow.
85	Improvement of brownfield at st. David and Hill Street. This is an eyesore.
86	Money needs to be directed to offsetting the damage that is being done to our community by the overwhelming increase in tourism
87	Infrastructure improvements are, what I would suggest, a top priority. Many of these, I suspect, would be ones supported by the general tax base but the MAT funds should be required to contribute to them as the 'wear & tear' on the infrastructure is exasperated but the use that tourist/short-term renters put on them.
88	I think another tax would deter visitors from coming to Fergus/Elora. The speed cameras on Belsyde probably served the same purpose on visitors coming to the Scottish Festival in the summer.
89	Garbage collection in the downtown area and in parks.
90	Promotion of Centre Wellington to visit throughout the year. Create and update directional signage for visitors to our communities. Create and or update plaques and educational boards.
91	Town beautification.
92	Infrastructure - more garbage vessels, more public parking, even if that means parking at the casino & bussing to downtown
93	I don't support the use of MAT to develop or support more tourism. I
94	Supporting local attractions, events, and festivals that bring in tourists that bolster the BIA by distributing funds from the MAT back into this ecosystem.

95	Infrastructure - especially that which supports residents, not simply an increase in tourist numbers. Festival and event support - again, largely resident-facing.
96	Roads, bridges, enforcement of J walkers in downtown Elora, better pedestrian/traffic light timing to help clear congestion in downtown Elora. Educate the tourists about volunteer fire fighter response (green lights) and courtesy to local residents.
97	I do not think that the money should go for tourism. The money should be used for infrastructure improvements such as roads, accessible free parking for residents,
98	Create permanent pedestrian only areas along the river in both Fergus and Elora.
99	Infrastructure improvements and a solution to the parking issues in downtown Elora.
100	Mostly infrastructure and beautification to the towns themselves, something locals and local businesses can benefit from.
101	Infrastructure and parking lots
102	Infrastructure of our town and support for our locals that have to deal with the influx of visitors. The money should not be put back into the businesses or downtown that already benefit.
103	Something that gets tourists into the area in winter months (continuation of town lighting, outdoor concert?)
104	More available parking for residents
105	Please use the funds to upgrade our infrastructure (sewer, water mains, streets, sidewalks).
106	Arts , music and local food events
107	Cleaning up the river so it doesn't look so gross to walk over the bridges.
108	Benefit to people who live here full time.
109	Keeping downtown free of litter
110	Maintaining and improving upon infrastructure requirements and beautification of existing green spaces, park lands in the vicinity of tourist attraction areas.
111	Dedicated Festival grounds (New Sportsplex land)
112	I would like to see the proceeds directed to improving existing infrastructure and constructing new sidewalks along all the Elora downtown side streets that are without sidewalks.
113	None, use the money to fix the problems that the volume of tourists are causing. Fix the roads, manage the garbage, manage parking
114	Infrastructure improvements for water and sewage, roads and trails for recreational use are needed. Our water pressure is poor, and attracting more visitors may have further detrimental effect. Beautification of the downtown area to restore as much of the "grand old veneer" as practicable, coupled with (and especially applying) decorations specific to a festival or holiday were a big draw for us before we chose to move to Fergus. Elora does this very well with Hallowe'en decorations, for example. The festivals themselves are of course the primary draw, but when the look and feel, the LIGHTS and sounds are enhanced, events move from a "a cool to see it", to a "you've got to see it" level. There should be closer collaboration between Fergus and Elora on these themes to jointly market this entire area.
115	Fund the designation under the Ontario Heritage Act of each of the Elora and Fergus Cultural Heritage Landscapes identified by Planning Staff to Council so as to protect these significant cultural heritage resources which comprise the Township Official Plan designated "Heritage Area" land use from inappropriate growth-related change. In particular, such funds should be first used to designate/protect Elora's Victoria Crescent Neighbourhood as a Heritage Conservation District by 2027 (Note: The Township HCD Study was completed for Council in 2014 and determined that the neighbourhood warrants designation/protection (meets all of the statutory requirements) under the Ontario Heritage).
116	Music festivals, longest bbq,
117	Any monies should go to supporting infrastructure

118	I think the MAT funds should support the maintenance of public areas and facilities that are required as a result of the increased useage. They could fund attractive garbage bins in our parks and common areas to reduce the amount of litter left by those who use these areas, as well as regular pickups for these same bins (overflowing bins are worse than no bins).
119	keeping the downtown areas looking vibrant and beautiful
120	None...the MAT funds should be used to support services and infrastructure that benefit those of us that live here and do not benefit directly from tourism. There is already arguably too much tourism that serves to benefit only those who own businesses in the downtown cores. MAT funds should be used as a way to ensure the town continues to operate properly, and could be used to let residents know that although there are many downsides of the "hyper tourism" in the area, that at least it is creating revenue that maintains our roads...services...and utilities.
121	Lower our taxes if you're going to spend so much money on tourists and your favorite Elora residents.
122	Parking and beautification and maintenance of our town. Public garbage disposal and recycling to keep tourism areas clean. Also use a portion of the income towards sports and rec facilities for local residents.
123	Projects that discourage more tourists from coming. Residents should come first not tourists.
124	Fix bridges, public transport, affordable living projects
125	MAT funds should go back into supporting the community not furthering tourism. While tourism is an important part of the community, it also renders community events and community members enjoying our own town almost useless sometimes due to the masses of tourists.
126	This is an incredibly leading question. I don't think that the money should go towards tourism. It's an opportunity to help our community with the funds that come in from tourism.
127	Tourism related projects would not be a priority for me. Infrastructure, attainable housing, offsetting some of the wear and tear tourism causes would be the best use of this money.
128	More bathrooms.
129	The BIA and private businesses that benefit from tourism can support the marketing and promotion, MAT funds should be reinvested in the community to support the community of people who live here, for example, roads and tree planing, trash collection, local parks and rec facilities.
130	road quality/repaving, better speed reduction measures on main streets, parking, public washrooms, outdoor eating space
131	Underground infrastructure, paths, replacing older parks and aging play grounds, parking on unused lands or purchasing back lands for use of parking.
132	I don't want to see any more tourism-related projects or improvements with the exception of more litter cleanup programs and more garbage cans. The tourists already suck the life out of our community when it comes to quality of life for residents. We need less tourists, not more.
133	Funds are not needed for tourism. The bIA is responsible for tourism
134	Much stronger Township support for existing events, especially those that offer events that are for both the local community and visitors.
135	MAT funds should not go to creating more tourism or benefiting tourism. MAT funds should go to taking pressure off the general tax base for the effects of tourism. Ie. infrastructure improvements, repairs, etc. MAT funds should benefit the community, not create more tourism.
136	Sidewalk repairs, road improvements, parking improvements
137	Parking
138	Transit and parking

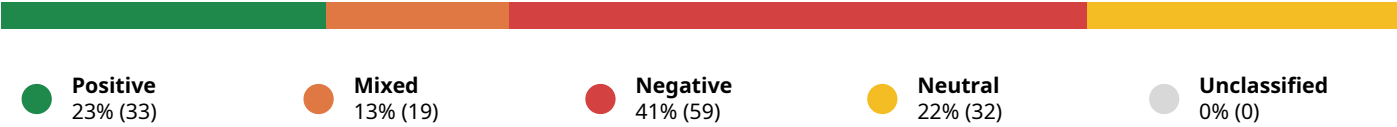
	A strong presence of village representatives: the return of our Town Crier and/or costumed interpreters: people who are trained on the history of the area and the local businesses and services to be able to answer questions that visitors may have and provide directions. Regular waste removal and custodians for the tourist hot spots, such as someone with the broom and dustpan removing the cigarette butts and blowing garbage.
139	The "tourist" shuttle as a regular every day shuttle all year round for not only visitors but locals to utilize.
140	Better downtown parking in Elora
	The development and enforcement of a busking bylaw that restricts where and how long buskers can perform.
141	Designated drop-off/pick-up locations for tour busses
142	Paid parking lots away from residential neighbourhoods. Limited parking in downtown area. better trash collection.
143	Roads, snow, electricity, grass cutting, benches, safety, parking. The messes that tourists make, more garbage cans so maybe tourists will use them.
	Local events that support jobs, our local Makers, our local youth. Beautify and extend the boardwalk at Bissell with more benches and garbage cans. Reclaim the walking loop across the pedestrian bridge at The Mill condos.
144	Tourists need more places to walk and locals can enjoy those places in the low-tourist seasons.
145	Better garbage pick up. Better parking for locals.
146	Infrastructure- roads, bridges, parks, public washrooms etc.
148	Better roads, more parking downtown Elora
147	More regular cleaning of sidewalks emptying of garbage and better transportation for alleviating parking
148	None. Can the locals benefit for once?
149	None. I have lived in Elora my entire life and find that the uptake in tourism has negatively impacted my experience as a local tax payer. Please use the money for something that will actually benefit locals and not the Toronto influencers.
150	Tourism adds a lot of extra financial strain on an already strained budget. The MAT funds should be used to offset these expenses. The taxpayer should not be responsible
151	Increase washrooms, increase nice looking garbage container and pick up costs beyond Wellington County pick up schedule
152	Parking and real enforcement-garbage clean up and disposal- more security- landscape - Christmas lights and market
153	Parking and clean up of garbage. Perhaps a portion to the food Bank.
	Parking!! Towing for those parked and blocking roads/driveways not just ticketing. More garbage cans and therefore these need to be emptied more often. Enforcement of using crosswalks to stop the slow down of traffic going through town.
154	Infrastructure updates and enhancements throughout other parts of the township as well, not just Elora
155	Infrastructure, too much of tourism and marketing impact is falling on taxpayers
156	Funds should go to infrastructure-garbage removal and improvements, sidewalk and road repairs, sewage repairs, snow removal improvements, protecting The Grand River from salt and tourist pollution. Protect Grand River from large developments and the pollution and destruction of public waterways. Plant some trees for environmental and beautification.
157	There is numerous lets start road conditions and support for local residents the downtown gets enough We dont need any more tourists
158	Christmas lights (resident property taxes should not be going towards those), increased garbage collection at high traffic tourist times/events

	Sidewalk repair and improvements making the downtowns more pedestrian-friendly Public washrooms Open up areas for public use, mainly by the river in both Elora and Fergus, if needed at the expense of parking space Use funds to create parking solutions within reasonable walking distance from the downtown cores and link them to the centres through agreeable walking paths
162	
163	Improvement to the municipalities infrastructure, particularly our local roads and sidewalks, many of them are in need of rehabilitation.
	Cleaning of garbage cans Installation of paid parking meters Water refill stations
164	Cleaning or public washrooms
	Parking Signage
165	Bi law
166	Fixing roads
167	None. The MAT tax should be used to improve infrastructure around the entire CW. Consider this a tourist tax that helps the town for work everyday residents/
168	Proper parking structure and signage.
	More Parking Improve/enlarge green space in downtown centres
169	More trails
170	Improving the township for residents
171	Downtown garbage, maintain parks and trails, and new wayfinding signage
172	Not sure - but equally across both Elora & Fergus. Fergus seems to get left out of things.
173	Events
174	Continue to improve on the parking issues so that locals do not have to compete with tourists for a parking space in their own town.
175	i would like to see a coin operated gas bbq's in bissell park so that families and can enjoy cooking down there.
	Safety inspections of providers Parking Garbage removal and street cleaning Noise/complaint enforcement
176	Transportation
	expanding of tourism to all of Centre Wellington
177	support all of our local businesses throughout Centre Wellington
178	Schools. Community skating rinks, parks, pools
179	Public toilets. Using clinkers rather than asphalt on Mill St.

6. Do you have any additional comments or suggestions regarding the potential implementation of a MAT in the Township of Centre Wellington?

Long Text | Skipped: 95 | Answered: 143 (60.1%)

Sentiment



---	Do you have any additional comments or suggestions regarding the potential implementation of a MAT in the Township of Centre Wellington?
1	I wonder why we have to keep taxing people to death? We are implementing a parking fee in Elora, and now a new fee for people wanting to come from out of town to enjoy our communities. Soon people are going to be so taxed out of places that they will no longer want to visit! And while this may not affect me personally as a resident because I do not stay in local establishments (and now definitely won't), things like this do affect me when other towns and municipalities start to implement the very same things, and it prevents me from leaving my house. It feels like we are getting priced out of doing anything fun anymore...
2	I do not support implementing a MAT in its current form. The administrative and enforcement costs will be high relative to the expected revenue, especially in a township where most tourism is concentrated in a small area with limited hotel capacity. A MAT also primarily benefits tourism-facing businesses while residents continue to shoulder the burden of traffic, noise, infrastructure wear, and housing pressure from ghost STRs. Instead of creating a Municipal Services Corporation to administer MAT, Centre Wellington should adopt a tourist impact fee applied to restaurants, retail shops that market to tourists, attractions, and paid parking in tourism zones. This approach is more efficient, captures revenue from both overnight and day visitors, and aligns better with the scale of our community. As the STR by-law is developed, I strongly support exempting owner-occupied B&Bs and home-shares that comply with Comprehensive Zoning By-law 2009-045. Communities like Goderich already use this approach effectively. Owner-occupied accommodations support neighbourhood stability, while non-owner-occupied ghost STRs create the real enforcement burden and are least likely to remit MAT. A more targeted, tourism-focused revenue model would better serve residents while still supporting the businesses that depend on tourism.

	A MAT tax in my opinion will not be effective to accomplish anything because of input costs, implementation costs and the cost to manage (staff payroll) compared to what will be generated. Why not create a tax solely on the businesses that are advertising for mass tourism such as the Mill, Kat Florence Corporation (who are advertising in a way to keep business only in their spaces), restaurants, shops, tourist business operators solely geared to that. You say 750,000 come to Elora alone, well they're not all staying in accommodations (most are day trippers but using most of the above less the accommodations but give no direct benefit to alleviating our infrastructure problems) Charge a tourist tax at stores and restaurants of the same value you are going to set on accommodation providers to keep the playing field equal and then it may have a positive impact on the infrastructure. For residents have it that you provide ID to prove you are a resident of CW and be exempt of any tax. If a shop or restaurant is not geared directly to tourism they should be exempt from charging this tax. Very cumbersome I agree but so is a MAT tax..it just has to figured out before engaging. There are some accommodation providers that want/have nothing to do with this whole influencer tourism gig and only want people that want to enjoy our surroundings but will be automatically pooled into this group with no recourse. So my view if you are providing accommodation services as a Bed&Breakfast or only home sharing if you are
3	owner occupied and present the MAT should not apply.
4	potential? do it. you're costing taxpayers, province says this a growth community, collect the tax from tourists to fund it.
5	Use the \$ to support people in need.
6	It should not go to attract tourists. we already have too many
7	Trees, gardens, signage, shuttle use, any improved parking.
8	The Municipal Corporation and Tourism partners should be in place before the MAT tax.
9	Elora was beautiful because it was a small local community. Farming community , locals supporting local businesses . Now it's a business investment and tourism is number one even though locals oppose it . Listening to only the few locals who own businesses (and are making money) is not covering your community and not doing what's in the best interest of the community. It's all business Most locals DO NOT support the escalating tourism . I for one leave town and can't even enjoy the beautiful community I've lived in for the past 2 decades . You are pushing out locals to make more money . When does it stop ? I'm raising my children in a community that I'm not even proud of anymore . Elora is no longer what it once was I suggest raising taxes on the mill . Since that's the population you want to attract. Most locals do not shop at downtown businesses ? Perhaps survey that to get some insight into community needs. Locals wants and needs are no longer what the council is concerned about. Only your big investors. It's changing what Elora is and leaving residents extremely bitter . Perhaps reconsider your priorities. When is it enough?
10	I suspect whatever the community wants, will be the choice not made by the township, i would love to be proven wrong.
11	Don't take away parking or put in anymore ridiculous priced bathrooms
12	Again I think this is a positive move- I do however see this as a missed opportunity if the funds get used on more tourism promotion. The funds need to go to infrastructure as tourists take from an already depleted system that locals currently foot the bill for.
13	It's about time.

14	Needs to be entirely re invested into the community. Portion should be set aside specific to youth initiatives, providing funds for summer business and employment opportunities.
15	Residents of Wellington county and those employed within Wellington county should be exempt from all MAT related fees as this shouldn't be an additional tax to live and work here.
16	A MAT exemption must be made for Centre Wellington residents. However, I would also argue that a MAT exemption should also be made for those who work at Centre Wellington businesses for example, staff at local shops and restaurants who are making minimum wage which could be proven with a card. MAT should also go towards bringing in OPP during weekends when traffic needs to be directed due to festivals or perhaps the shutdown of main roads to accommodate pedestrian traffic on holiday weekends.
17	I personally hate going to locations that have tourism tax and will generally try to avoid staying in those areas if at all possible. I think it's terrible to tax people more money.
18	Its a good idea unless the funds are spent on more tourism advertising. That would be a self fulfilling prophecy where more tourists, leads to more MAT fund, leads to more advertising which leads to more tourists which leads to more MAT funds..... While I believe tourism is a component of Elora, it needs to become measured. While St. Jacobs is declining, Elora has become the new St. Jacobs and we are too small and concentrated in the village for that level of tourism.
19	Elora residents need to have their word two or more dates . Tourist respect for private property and our culture . Pick up their own garbage and use the public washrooms . Dogs on leashes . Park only where it's allowed .
20	This needs to be acted on sooner than later. So many things have been put off and some I fear will never happen
21	I think the MAT is frankly a waste at this point. If it's only being used to create more tourism. And in fact to be allowed to create more tourism without council approval, we are actually better off without the MAT!
22	Consideration should be made for waiving MAT in less touristy areas as the increased price could be detrimental for businesses outside of the tourist centers.
23	I am not sure how this MAT will be collected. More information needed please!
24	MAT will not help with housing or affordability. Hopefully it will help offset using tax payer dollars to help accommodate tourism I.e garbage, washrooms, etc. My fear is that it will be so complicated and costly, someone like me who Airbnbs a bedroom to help offset mortgage payments will be forced out of town.
25	Your killing this area and none of you will ever get my vote again
26	It is important to always allow feedback and involvement from local residents and businesses and perhaps the BIA groups should eventually have a forum and regular contact with the Township to allow this feedback to flow on a continual basis.
27	Kill it
28	It is taking too long. Just read a news article about positive results from Collingwood ontario
29	I used to know many shopkeepers and spend lots of time in town... and purchase a lot. Miss schelters. We need stores not just for tourists.
30	Take some of the expenses off of the tax payers. ie. Christmas lighting, or put toward the BIA's.
31	I think it might be time for all tourist related businesses in Elora to start paying a percentage of revenue to help cover tourist expenses.
32	It is common in europe

33	The money needs to be used to support local residents and tourism's needs to be decreased significantly.
34	Make it high enough to stop people from destroying our town. Stop focussing on the tourist and more on those that actually live here day in and day out.
	We are taxed to death here already. We have to pay for yellow garbage bags for Heaven's sake. Our property taxes are insanely high compared to the services, or rather lack thereof, that we get. All the tax dollars get funneled over to the bigger city anyways. You have a war on hard working citizens just trying to make a living. But you don't really care about the actual resident's opinions. You just have to post this to say you've done it. There is absolutely NO reason to add additional fees to short term stays - heck the town of Erin tried to ban them already. The only thing you will successfully do is tank the few bookings people get and put them out of business. Try getting a REAL job offering something people actually want. Or better yet, try being an entrepreneur and see just how many BS taxes you get slapped with. With every ounce of success, there is a new tax for that. "Govern me harder!" Said no one ever
36	I like the idea but use the money to better the lot of residents who have lost access to their village.
37	It should not apply to residents of centre Wellington.
38	We don't need another tax, you're just grasping for votes because folks are upset over what others do with a property. Stop taxing us when we have no say what you do with the money
39	I think that MAT should've been in place for some time now. I am in total agreement that the tourists should be paying such a fee as it has become very overwhelming for the residents in this town.
40	I have experienced the MAT used in Niagara Falls. The tax is supposed to be voluntary and the guest is allowed to opt out of paying. We were told, pay the tax or you don't have a room. Most other tourists we talked to in Niagara Falls were very upset to find it added on their bill in restaurants and attractions without prior notice. We won't return to Niagara Falls because of the tax. Many don't believe that it is always handed back to the community and often pocketed by the proprietor.
41	Dont get greedy (like Niagara Falls) and extend this tax to restaurant meals.
42	A. Supporting infrastructure should not be part of it. At least 50% should be used for marketing activities. Another Tax! Another organization, city run, city staffed, more costs.. Etc
43	The accommodation tax is a very bad idea. We would be penalizing tourists for visiting our area. A lot of small businesses rely on tourists lets not scare them away & make them feel unwanted. Whoever thought of this should not be on city council as they are shortsighted & brainless.
44	It's a start. Much more has to be done for those excluded from their home communities because of skyrocketing rents. How about we get people to think about their neighborhood kids who cannot afford to leave home for the same reasons. It's a fraud to display places like Elora as healthy communities. They are wealthy and drain equality by constantly selling a false image.
45	I would think this would impact tourism as people will not want to come to an area that increases taxes on them for a short stay.

46	Please use the funds for infrastructure improvements and NOT to attract more tourists. We are saturated with tourists and people residents who aren't financially benefitting from tourists would like to actually enjoy our communities (I.e., visit Elora on a weekend)
47	No
48	Consider locals in the planning and not just using funds to get more tourists into town
49	MAT profits should benefit the residents and their needs first, not tourism related improvements. I.e. pool for our community, upgrade neighbourhood parks, improve services for seniors and residents first.
50	The quicker the better, we have missed out on this opportunity for the last 5 years as tourism has boomed.
51	The introduction of a Municipal Accommodation Tax in Centre Wellington could be a positive step toward strengthening local tourism if it's implemented thoughtfully and transparently. It's important that the funds are reinvested directly into initiatives that both attract visitors and enhance the community for residents — such as improved parking, beautification projects, trail and waterfront improvements, and support for local businesses. To ensure success, local accommodation providers should have a clear voice in how the funds are allocated, and the process should be simple and fair for operators of all sizes. With good communication, accountability, and a shared focus on sustainable tourism growth, a MAT could become a valuable tool for building a stronger, more vibrant Centre Wellington.
52	This tax should be applied to infrastructure...sewers, roads, annual planting and by law enforcement..fire inspection
53	Totally opposed... just another tax!
54	When making the residents cards for parking in Elora this should also be used at dining establishments to move residents to the front of waitlists so we can enjoy our own town that we pay taxes in. This new tax should also remove some of the power Kat Florence is wielding in Elora.
55	What if family comes back to visit and they stay in a hotel or short-term rental? Do my aunts who grew up in CW have to pay the "tourist tax"?
56	Just another tax grab, you want tourists but still you want to charge them more ! You already collect taxes from business and residents, that's what supposed to support anything needed - if anyone should pay it should be all the businesses that profit from the tourists - they should be maintaining/improving Elora to attract your tourists.
57	It should be a percentage not a flat fee. Perhaps 5 to 7% at implementation.
58	None- all money should go back to the community for putting up with all the tourist initiatives and unsolved problems due to lack of hydro, poor sewage, garbage issues, pedestrian overflow, crime/policing, safety/firefighters, new sidewalks to schools, unsafe sidewalks due to patios, rental safety checks and bylaw enforcement of environmental issues.
59	How will this "tax" be collected? What is the admin cost of the whole venture? It would be more efficient to charge the rental properties as part of their property taxes. After all they are benefiting directly from tourists.
60	Another scheme that is going to cost lots of money over and above the collected tax.
61	Go for it!! We definitely need more income to deal with the influx of visitors who are tying up parking, public washrooms, garbage bins etc.
62	Please implement asap. Implementation plan should include communication plan to visitors highlighting that most municipalities have already implemented

63	I think it's great that you're doing this! I do believe that this money should not be used to promote Elora as a tourist destination or to support local business owners – they're already doing quite well from all the tourists. Instead, it should be used to address infrastructure challenges and to support vulnerable residents who are being displaced by short-term rentals and impacted by the higher prices/cost of living in Elora that tourism has contributed to. This could be done through the township or by donating to local charities that fight food insecurity, support affordable housing, etc.
64	No
65	I wonder how the MAT will be implemented. Will there be a requirement for all short term rentals to register with the township? How will the township know who to tax? Will there be a requirement for short term rentals to keep a log of guests? How will the money be collected and how much will it cost to do this collection?
66	Should be applied to meals as well not just accommodation.
67	I haven't seen the price tag but it needs to be competitive of Guelph and Kitchener. That's the competition for overnight stays.
68	Will cost of process administration be covered by intake of funds
69	Needs to be increased.
70	Comment/Question - in the discussion of this concept, may Centre Wellington taxpayers be sure that the costs of maintaining the separate Municipal Services Corporation (MSC) will be borne by the MAT fund and not moved into the general operational expense of the municipality? Will there be a requirement that the figures showing that the cost to run the MSC will leave sufficient funds to contribute to items like infrastructure improvements?
71	Just another way to squeeze visitors for more money.
72	The tax should mainly support residents of CW since we pay local taxes and have to endure the inconvenience and extra costs associated with tourism. The tourists use our resources as well as the declining infrastructure. Our roads and sidewalks are a mess and the lack of parking is a real issue for locals. We also need to support the marginalized people in our community who are being forced out of affordable housing to make way for short term rentals. There needs to be restrictions in terms of the number of these short term rental units in the community to help keep our neighborhoods safe and to allow local residents to be able to have access to affordable housing.
73	MAT proceeds should be used to ensure the price of tourism here isn't paid for by our taxpayers. Infrastructure repairs like roads and sidewalks, garbage collection, extra bathrooms and maintenance is what MAT should be used for.
74	I don't think this revenue should be used to bolster the tourist industry in CW per se. Instead it should be used to improve the lives of the residents of CW. Infrastructure, beautification, cultural enrichment, poverty reduction, perhaps even the beginnings of a municipal endowment.
75	I realize I've spread a modest revenue source pretty thinly, but you get the idea I'm sure.
76	Tourism is important and needed, our town is beautiful and it is great to share it... but we need to balance the needs of locals with the needs of tourists.
76	Focus on improving the area for residents and not exceeding the current level of tourism, which is becoming unsustainable and driving residents away from downtown while also decreasing community involvement in local attractions. I miss activities being community focused and seeing people I know from around the area instead of only seeing tourists

	You haven't said - the proposed tax rate. Is it fixed \$\$ or %? - presumably the accommodation providers must collect and remit the tax. But your text says there's no direct impact on the providers??? How will this collection be audited and reported? (That info would be good feedback, especially if the provider is obliged to report number of person-night stays.) - the target implementation date. Hopefully by next spring! 77 - the parallel date for Short term accommodation bylaw you didn't pass earlier .!!!
	Applying a MAT doesn't seem to be the best solution to the challenges Elora residents are facing with the high volume of tourism. Our town is not equipped with the proper infrastructure to support the current tourism levels - marketing and promotion of the Township to increase tourism is counterintuitive without first addressing the infrastructure gaps. A Municipal Accommodation Tax will apply strictly to overnight visitors, is there any insight into what percent of overall tourism that would actually impact? It seems many people who live relatively nearby are visiting the area as a day trip instead. For those visiting from further away, with the introduction of a MAT and the already limited accommodations in Elora, what is stopping those people from simply staying in say Guelph instead? With the plans for a new downtown parking strategy, perhaps first implementing this program and reviewing the efficacy would be beneficial before moving forward with introducing additional tactics. More importantly, promoting success with the parking program by ensuring the Township has the appropriate by-law resourcing to actually enforce the paid parking restrictions. This initiative alone seems as if it could stand to generate more revenue for the Township, either in paid parking fees or parking tickets, than the MAT could. Particularly considering the MAT would only stand to discourage visitors from staying overnight. Appreciate the effort to find solutions to the concerns with tourism, however, not sure a MAT is the most 78 appropriate option for our Township.
	Generally I few taxes as a negative, I do like that it is not locals paying this tax however I believe Centre 79 Wellington has very high taxes already.
	It's a good idea. Many tourists come and should pay something to use our infrastructure. We pay this tax 80 when we travel to other cities so why not have it here too
	I resent Niagara Falls tourism tax and stopped visiting. I've had conversations with visitors and they voiced they'd visit other small towns and stop coming to Elora if they implement tourism taxes and parking fees. What plans does the township have if this backfires and businesses in the downtown start losing revenue. I'm curious if the residents of Centre Wellington will be able to support ALL the local businesses and also new businesses. What happens to the downtown businesses if the only visitors in our town are coming to the Mill for weddings? There are far more local residents than downtown merchants. I don't believe the residents of 81 Centre Wellington will support downtown. We don't want to go back to the early 2000's.
	82 Not at this point
	With what tourists are willing to spend, a small surcharge is appropriate. The cost to collect this tax must be 83 carefully charted out

	Locals should be exempt from this. For example, the Breadalbane Inn often runs a promotion for locals to book a stay. As a local, if I book this I should be exempt from the MAT as I am a local supporting a local business. For example, Niagara Falls also has a MAT and if you're a local you request the MAT tax be removed. The "local exemption" should be made widely known so that locals know to request the MAT be removed from their bill. Of course, the customer must provide proof to the business that they are local(show license for example). If locals are subject to this tax then this is all wrong and nothing but a gouge on CW residents who are
84	choosing to support local CW businesses. Amazing. It took angry residents like me to bring this up. This town has become a joke. The town owned by Don and Kristie and clearly the mayor owned by them. It's easy to ignore the angry residents, maybe I should have a chat with CTV to share with them whose town this place has become.
85	For residents it's a joke. I hope selling the town out has been worth it.
86	Keep costs of implementing to a bare minimum
87	How will the township monitor and regulate the accommodation industry, namely Air BnBs? As a long-time accommodation provider, we need to level the playing field.
88	Much needed but don't make it unreasonable
89	Don't make it so horrible that it drives people away.
90	Benches for pedestrians. Speed limit, lower it and enforce it. Parking on outskirts of town with a shuttle, so people who are residents of the area can park and shop and more.
91	let's implement it ASAP
92	Direct the MAT dollars back to infrastructure that directly benefits local residents and businesses which indirectly will serve visitors best too.
93	Why are we just taxing the ones who are staying overnight? There should be a parking fee for anyone who is not a CW or maybe even a Wellington County resident.
94	I think a MAT should land in the middle of the suggested range at 4%, with the proviso that any neighbouring or similarly "vibed" communities that represent a competitive market are evaluated in the process. We want to attract tax payers, not price ourselves out of business.

	Common sense and planning policy-based justification for using MAT funds to protect the Elora and Fergus Official Plan designated Heritage Areas by way of further designation by Council as Heritage Conservation Districts under the Ontario Heritage Act includes, in part, the following: •Dave Adsett’s editorial in the 23 October 2025 edition of the Wellington Advertiser entitled “What do you see” seems to be rather sagely critical of the lack of integrated and effective growth planning in Centre Wellington over the past 45 years. In conclusion, the editorial asks “Looking forward, what do you see? It’s a question all residents need to start asking in earnest.” The editor seems to be suggesting that if all residents don’t start now looking forward to what our 18th century low-rise historic small towns of Elora and Fergus will look like after 5 to 10 years of inappropriate growth or infill, then we won’t know what we have lost until it is gone. •The unique essence and character of the Official Plan designated Heritage Areas of the 18th century low-rise historic small towns of Elora and Fergus located on the Grand national Heritage River are a key and irreplaceable pillar of Centre Wellington’s important tourism-based economy. •Inappropriate and unchecked growth and infill pose a continuing threat to the integrity of the essence and character of the Official Plan designated Heritage Areas of our low-rise historic small towns of Elora and Fergus. •Centre Wellington’s past and current planning practices often do not respect the delicate balance between cultural heritage resource conservation and growth/infill. •Architectural landmarks, historic streetscapes, trees, and rich/significant cultural heritage landscapes are especially vulnerable to inappropriate growth/infill which causes irreversible erasure of the character or existence of both built and natural heritage resources. •Once compromised, the unique essence and character of the 18th century low-rise historic small town 95 Heritage Areas of Elora and Fergus will be lost forever to the community and to our tourism-based economy.
96	Yet another tax to be squandered. hiring more people to manage it. Tourists come here and spend which supports the local economy - and now you want to tax them for already supporting us. Can we say GREED
97	I believe that using MAT funds is a much better idea than overtaxing the residents of Centre Wellington to support the tourism industry. For many residents, the tourists are more of a nuisance than a benefit, so making the tourists contribute to the town's expenses will hopefully help to reduce this annoyance and help unify our town.
98	Yes , I find the idea that the MAT will be used to further tourism in our towns is absurd. In my head...MAT should be used to give back to the residents who do NOT directly benefit from tourism. Those who live and work in the area, but not in the tourism and hospitality industry. The BIA of each area should take a role in paying for things they need, not the rest of the town.
99	Ya....DONT !
100	Its the tourists that would pay the tax to these businesses. Its a good way to bring outside income into our community
101	This survey is doesn't seem genuine as it appears that the decision has already been made as to what to do with the revenue and it's not infrastructure projects. At last night's Key Township Projects Open House at the MAT booth there was a sign that said "Revenue generated through the MAT will be reinvested into local tourism initiatives, helping strengthen and grow our visitor economy". Nowhere did it say to improve residents lives or infrastructure. Staff at booth backed this up. Feels like this survey is just lip service and that CW council/staff have already made up their minds what to do with the money. Why waste money and people's time on a survey if the outcome is pre-determined? Be honest with the residents.

102	There is already too much tourism. The flora and fauna has been trampled on down the Lovers Leap park stairs . Our natural beauty is being destroyed. I'm roiling about inability to view the Tooth of Time out town symbol. Close the stairs and open a path by the Tooth of Time
103	I think this tax money should be used on infrastructure and should offset tax burden on residents. I think that tourists should ask have to pay for downtown parking, and these funds could also be used for infrastructure.
104	MAT may support responsible behaviour by property owners who operate short term rentals, and that's important.
105	The monies need to go towards the garbage collection the BIA already pays extra for (rebate the BIA and use these funds for the garbage collection). This garbage is created by these visitors who stay overnight, they should pay for it not the shop owners - who already through our commerical taxes pay for garbage collection. We are getting dinged twice. This tax I would hope is extra and on top of significant license fees you will be charging owners of AIRBNB's to pay for the fire chief visits, and township staff ensuring compliance with insurance etc.
106	MAT should benefit the full time permanent residents and not the BIA and privately owned and operated businesses who are already relished in the benefits of tourism in our community.
107	The money generated by the MAT should NOT go to tourism - it should go to services and infrastructure that serves the communities that live here and do not gain any benefit from tourists present.
108	I've been told by several AirBnb operators that they take cash and don't declare large portions of their revenue. How will CW police MAT collection and what will the penalties be for not paying the MAT?
109	Put all funds toward infrastructure and recreation centres
110	Infrastructure is key: Parking solutions, public washrooms, and waste management are all serious problem areas. Also, the support for Tourism needs to include better hours of service and stronger ambassadorship.
111	The MAT is a great thing if and when used correctly. But using it to reinvest in tourism should not be the goal. The MAT should be used to help pay for the negative effects of tourism on the community, whether thst be parking, sewers, wear and tear on roads, bathrooms, etc. it should both benefit the community and also, help take the burden from taxpayers
112	Make sure this money goes back to our community not to attract or help tourism.
113	It's acceptable if it is reasonable. Many bnbs are legitimate full-time residents who depend on the income from their short term rental to pay their mortgage or ever-increasing property tax. If the charge is too high it can deter a guest, which can result in the owner having to reduce their rate to pay the fee themselves in order to keep the guest.
114	The town is bursting at the seams every weekend (and every day during the summer), and there simply is no more room for attracting even more people. As a resident that lives downtown (above retail), this town is becoming unliveable, and it is difficult to even leave my apartment on busy days. What used to be charming and bustling has turned into a zombie apocalypse fueled by ice cream and photo-ops. Businesses and restaurants are already at the capacity of what they can reasonably handle, and are turning away people by the dozens, often while having to deal with verbal abuse and disrespectful behaviour. Attracting more people is not going to make this situation any better. I believe MAT funds should be used for managing the tourism that the town already sees, as well as infrastructure improvements and projects that support residents, upon whose backs the tourism industry is built.
115	Mostly parking issues and diverting visitor traffic from neighbourhoods near downtown.
116	Help to get better apartments for the working poor and the homeless in the area.
117	Ensure it is used to maintain, repair and repair our community infrastructures so local people can continue to live and thrive here.
118	It is a good idea.

119	Long overdue
	4 of the 6 options listen above pertain directly to tourists... do you not see how obvious the township's priorities are to locals when you pose options like that?? Businesses are the ones that benefit from tourism, so I'm not sure why that was even an option. Beautification of downtown should benefit more than tourists, but locals avoid downtown like the plague due to how overrun it is by tourists. Tourism is important, but it's already "booming." There is NO need to give a dime of the MAT proceeds back to tourists.
120	Please think about the locals, for once.
121	Make it expensive.
	My understanding is that the MAT in other tourism areas is also charged on restaurants. Tourism does create
122	a lot of extra garbage again on the township taxpayers plate!
123	Can't come soon enough
124	Charge through the hotel and restaurants attractions
	For the most part, the fees for staying in hotel, b&b, etc is so costly, a MAT of equal costliness should be
125	applied.
	Maybe one day a week for locals only. Our friends and family and us have stopped going to Elora all together
126	because the crowds and parking aren't worth it.
	Publicly communicate the dollar value this generates annually with community impact reports where the dollars will be allocated.
	Enhancements to community infrastructure providing lasting legacy and tangible enhancements we can see in community on a daily basis.
127	These things would help augment the impacts of tourism
	This should be done as soon as possible and costs should be tracked that should have been taken care of by
128	MAT to pay back tax payers for projects which should have been covered by MAT
	Short term rentals have run amuck in Elora and destroyed the community. Cars blocking driveways, litter, bylaw infractions such as noise and fireworks supplied by str owners. They would make better rentals for local residents who actually contribute to the community. What a mess that has been condoned the past couple of
129	years!
	It should have implemented years ago and now we are still talking about it makes no sense
130	Another election is needed
	The public should be transparently informed of projects funded through this tax and to some extent have a
131	say in their prioritization
	If implemented MAT should target large hotels, not residents trying to earn some extra income through short term rentals as this will not increase the amount of long term rentals in the township but rather reduce
132	rentals altogether due to the risks of long term tenants and the power they hold.
133	Please do this.
134	Smart decision by the township
135	It is a small effort to fix the problems created by the influx of tourists
136	Let's not use it to give handouts to businesses.
137	Long overdue.
	No suggestions but glad that this is happening. The increase in tourism needs to benefit the whole community
138	not just the core businesses
139	Get it done as soon as possible.
	We need to find a way to tax the daytime visitors. We could build a parking lot at the edge of Elora, let locals park for free downtown and charge the tourists enough to recover the cost and a tax. Secondly if we are
140	going to have such a tax we should spell accommodation correctly.
141	fee should be higher than you can imagine it to be.

142	Don't do it. If you think the issue is the short term rentals, take a look at what and who is driving the real tourism boom and tax accordingly. I already pay tax on the income from the accommodation. Go get that from the federal government.
143	Charging for parking would also be nice to help free up parking spaces, and gain revenue from tourists. (And I know CW is implementing this already, just saying that it's also a fantastic idea)

Attachment B – Municipal Service Corporation Business Case Study



Business Case Study for an Economic Development and Tourism Municipal Service Corporation

Prepared according to Ontario Regulation 599/06: Municipal Services Corporations as per section 203(4) of the *Municipal Act, 2001*, (Ontario) and from the *Municipal Act, 2001* (Ontario) under the “Transient Accommodation Tax” regulation (Ontario Regulation 435/17).

Definitions

Economic Development Corporation (EDC) is a corporation designated by a municipality to provide economic development services as outlined in Ontario Regulation 599/06.

Eligible Tourism Entity is a non-profit entity whose mandate includes the promotion of tourism in Ontario or in a municipality and may include the development of tourism products.

Municipal Services Corporation (MSC) is a corporation that is established by a municipality or by a municipality and one or more other public sector entities and whose purpose is to provide a system, service, or things that the municipality itself could provide. The requirements for establishing an MSC in Ontario are contained in section 203 of the *Municipal Act, 2001*, S.O. 2001, c.25 as amended and Ontario Regulation 599/06.

Municipal Accommodation Tax (MAT) is a tax on the purchase of transient accommodation in the municipality which funds tourism promotion and other projects that will benefit the local economy.

Transient Accommodation is accommodation for a continuous period of stay of 29 nights or less; this continuous period is not disrupted by the purchase of different rooms, suites, beds or lodging in the same licensed establishment, such as a hotel, motel, bed and breakfasts, or short-term rental.

Ex-Officio is an individual that serves as Board Member by virtue of their elected office rather than because they were separately elected or appointed. In this case, the ex-officio members of the Board of Directors are the Township Mayor and a Member of Council.

Introduction

The Corporation of the Township of Centre Wellington (the “Township”) is considering establishing an Economic Development and Tourism Municipal Services Corporation (EDTMSC) to contribute to creating the “conditions for economic prosperity” (pg. 5, 2023-2026 Strategic Plan). The Township’s economic development and tourism functions are currently in two separate Township departments. Tourism is in the Community Services Department while economic development is in the Planning and Development Department. The proposed EDTMSC would merge economic development and tourism into a single entity. The mandate of this 100% Township-owned, non-profit EDTMSC would be to



execute the Township's 2025 Economic Development and Tourism Strategy, including creating jobs, encouraging new economic investment, and optimizing tourism opportunities. In addition, this EDTMSC would be an "Eligible Tourism Entity" enabling the administration of a Municipal Accommodation Tax (MAT) program and an Economic Development Corporation (EDC).

The Province of Ontario developed the MAT as a funding source to ensure that tourism activities contribute to economic, social, and cultural development across Ontario. Under the authority of Ontario Regulation 435/17: Transient Accommodation Tax of the Ontario *Municipal Act, 2001*, the Township intends to collect the MAT for Transient Accommodation in Centre Wellington at hotels, motels, bed and breakfasts, and short-term rentals. The regulation requires a municipality to share a minimum of 50% of MAT revenues (less the municipality's reasonable costs of collecting and administering the tax) with an entity that is designated as an Eligible Tourism Entity. The Township is not aware of an existing Eligible Tourism Entity in Centre Wellington, as mandated by Ontario Regulation 435/17.

In addition, Section 9 of Ontario Regulation 599/06: Municipal Services Corporations permits a municipality to designate an MSC as a designated Economic Development Corporation" where the MSC is established for the sole purpose of providing one or more economic development services, as those services are defined in Subsection 9(4) of Ontario Regulation 599/06: Municipal Services Corporations. The Township intends to establish the EDTMSC for the sole purpose of providing one or more of the economic development services. For certainty, the Township intends to ensure that the tourism services and functions to be performed or provided by the EDTMSC are aligned with, limited by, and at all times compliant with, the said economic development services. The Township may elect, at the outset of incorporation or following commencement of the EDTMSC's operations, to designate the EDTMSC as a designated economic services corporation for the purposes described in Section 9 of Ontario Regulation 599/06: Municipal Services Corporations, including without limitation, to allow the use of special levies as described in Section 326 of the *Municipal Act, 2001*.

This Business Case Study fulfills the requirements of Ontario Regulation 599/06 as per section 203(4) of the *Municipal Act, 2001*, S.O. 2001, c. 25, as amended. Specifically, this document sets out the objectives of the EDTMSC and its mandate, guiding objectives, organizational model, governance structure, funding sources, accountability, reporting, and implementation strategy.

Mandate & Objectives

A non-profit EDTMSC provides the Township with an Eligible Tourism Entity to administer a MAT program while providing economic development and tourism services to achieve the Township's strategic goal of creating the conditions for economic prosperity. It also establishes a strong organizational foundation and enhanced capacity to implement the numerous recommendations included in the 2025 Economic Development and Tourism Strategy. By establishing the EDTMSC in a



manner that will allow it to be designated by Township Council as a designated Economic Development Corporation, the Township can establish special services, and corresponding special levies, to provide additional financial flexibility for the EDTMSC. Although the EDTMSC may not be designated in such a way, limiting its mandate and functions to the provision of economic development services (as defined in Subsection 9(4) of Ontario Regulation 599/06: Municipal Services Corporations), including the tourism services compliant therewith, will ensure the Township does not need to undertake amendments and further studies to establish a designated economic development corporation at a later date, with additional expenses.

Using a shared staffing model, all Township departments will support the EDTMSC based on an **Administrative Services Agreement** to be executed by the Township and the proposed EDTMSC. In addition, a **Sole Member's Declaration** addresses ownership, control, and decision-making, including clarifying the rights and responsibilities of the Township as sole member of the EDTMSC; outlining a dispute resolution process; and establishing rules for decision-making, voting, and management participation. A **MAT Financial Accountability Agreement** will ensure that the EDTMSC's use of the MAT funds are at all times compliant with the Township's requirements and the requirements of Ontario Regulation 435/17: Transient Accommodation Tax (in particular, Subsection 6(1) therein).

The following objectives shall guide decision-making throughout the EDTMSC's lifecycle:

- a. The EDTMSC will engage in a spectrum of economic development and tourism activities with a mandate of economic growth and tourism optimization. All EDTMSC functions will be consistent with providing the economic development services as defined in Subsection 9(4) of Ontario Regulation 599/06: Municipal Services Corporations.
- b. In exchange for the above economic development and tourism services provided, the EDTMSC will receive a sustainable revenue stream, including:
 - i. A portion of MAT revenues (a minimum of 50% less reasonable costs of collecting and administering the tax; all in accordance with Ontario Regulation 435/17: Transient Accommodation Tax of the Ontario *Municipal Act, 2001*);
 - ii. A portion of paid parking revenues, if applicable;
 - iii. A portion of the Township's share of Ontario Lottery and Gaming (OLG) revenues (as outlined in the Township OLG Allocation Policy as amended from time to time);
 - iv. Property taxation funding as required to balance the EDTMSC budget; and
 - v. As deemed appropriate by Township Council, including where additional funds may be required, prescribing special services subject to special levies in accordance with Section 326 of the *Municipal Act, 2001*.
- c. The Township is responsible for establishing the MAT percentage and the amount being allocated to the EDTMSC. The EDTMSC will enter into a **MAT Financial Accountability Agreement** with the Township with respect to its use of the MAT funds.



- d. The EDTMSC will produce a 4-year **EDTMSC Strategic Plan** that clearly outlines the goals and priorities of the EDTMSC demonstrating how these are aligned to Township goals and priorities. This document will require Township Council approval.
- e. The EDTMSC will produce an **Annual Business Plan & Budget** in a format and on a timeline to be determined by the Township. These documents require Township Council approval. An initial budget will be developed and presented for Council approval prior to initiating EDTMSC operations.
- f. The EDTMSC and the Township will share staff resources, and EDTMSC employees will be considered Township employees. The EDTMSC will enter into an **Administrative Services Agreement** with the Township with respect to the shared staff resources, among other things.
- g. The Executive Director of the EDTMSC is accountable to a Board of Directors with administrative and operational accountability to the Township CAO, as described in the **Sole Member's Declaration**.
- h. The Executive Director of the EDTMSC will report to Council at regular intervals throughout the year as stipulated in the **Sole Member's Declaration**.
- i. The EDTMSC will undertake its operations based on objective decision-making processes that are accountable and transparent, resulting in community-wide benefits.

Analysis

1. Benefits of a Municipal Services Corporation

The benefits of establishing an EDTMSC include:

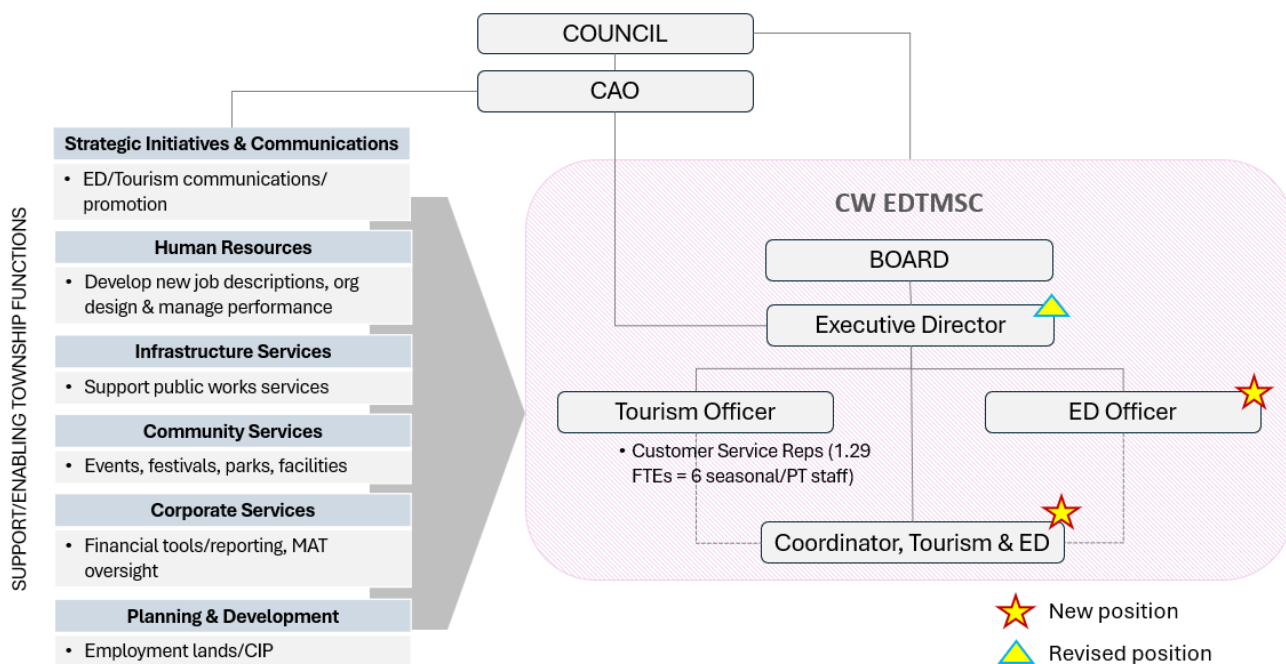
- Merging economic development and tourism provides additional capacity, enabling the EDTMSC to promote Centre Wellington as a desirable location for new businesses and visitors while enhancing the quality of life for our residents and our existing businesses.
- Satisfying the Province's requirement for a non-profit tourism entity to serve as an Eligible Tourism Entity that utilizes a minimum of 50% of the MAT revenues (less reasonable costs of collecting and administering the tax).
- A legal entity that provides a greater degree of flexibility in making business decisions and forging strategic business alliances.
- The EDTMSC model provides accountability, corporate responsibility, and reasonable controls through a Board of Directors.
- Establishing a skills-based Board with directors residing in Centre Wellington to ensure local decision-making expertise/experience.

2. Approved Future State EDTMSC Model

Organizational design workshop sessions with the Township's Senior Management Team (August 12, 2025) and Township Council (August 13, 2025) were facilitated by Linton Consulting with five model



options being considered and evaluated. The senior management team and Council unanimously selected the Future State EDTMSC Model below, with Council officially approving this model on September 29, 2025.



3. Governance Structure

The EDTMSC Board of Directors will provide strategic direction and have critical decision-making responsibility for the EDTMSC. The EDTMSC Executive Director will also have an administrative and operational reporting relationship to the Township CAO. Three legal documents will formalize the relationship between the Township and the EDTMSC:

- A **Sole Member's Declaration** outlines how the EDTMSC Board of Directors will manage their relationship with the Township. It addresses matters about ownership, control, and decision-making, including clarifying the rights and responsibilities of the Township as the sole member of EDTMSC; outlining a dispute resolution process; and establishing rules for decision-making, voting, and management participation.
- An **Administrative Services Agreement** is a formal contract between the Township and the EDTMSC that sets out which administrative services will be provided by the Township to the EDTMSC and at what cost. This is an important operational document under Ontario's *Municipal Act, 2001* and Ontario Regulation 599/06 which requires clear separation of responsibilities but allows the Township and the EDTMSC to share services efficiently.



- A **MAT Financial Accountability Agreement** outlines the EDTMSC's reporting and other requirements related to its use of MAT funds, which must be used for the exclusive purpose of promoting tourism. This agreement is important to ensure sufficient financial oversight and compliance with Subsection 6(1) of Ontario Regulation 435/17: Transient Accommodation Tax.

An EDTMSC **Board Skills Matrix and Evaluation** will be used to identify the desired spectrum of skills and experience for the five non-Ex-Officio board positions. Township CAO, Treasurer, and Chief Human Resources Officer (CHRO), in consultation with the mayor and councillor representative, will initiate a transparent and public application process to establish a skill-based EDTMSC Board of Directors. The Board of Directors will have the following characteristics:

- Three-year terms (rotating appointments to avoid having to replace the entire Board every three years); two term maximum before taking a minimum one-year leave.
- Board appointments will be volunteer (not paid) positions.
- Elected officials cannot serve as either chair or vice-chair.
- Council must approve all appointments.
- Seven voting directors:
 - Mayor (Ex-Officio)
 - Member of Council selected by Council (Ex-Officio)
 - Five community appointees (based on Skills Matrix and application process)
- The Township CAO and Township Treasurer serve as non-voting Board Members.

The Township Economic Prosperity and Growth Advisory Committee will be discontinued once the EDTMSC Board of Directors is operational.

4. Funding, Budget, and Collection of MAT Funds

4.1 Financial Impact of MAT

Council is responsible for approving the MAT percentage. Among other municipalities that have established a MAT program, the MAT percentage typically ranges between 4% to 8%. If Council approves a 4% MAT, the anticipated annual revenue would be approximately \$660,000 equally divided between the Township and the EDTMSC (\$330,000). If Council approves a 6% MAT, the anticipated annual revenue would be approximately \$990,000 equally divided between the Township and the EDTMSC (\$495,000). A reasonable processing fee will be applied prior to the equal division of annual revenue. The EDTMSC would be responsible for allocating MAT revenues in accordance with applicable statutory requirements and the **MAT Financial Accountability Agreement**.



4.2 MAT Fee Collection

Licensed accommodation providers will be responsible for the collection of the MAT fees which they will remit to the Township (net of payment processing fees). Following receipt of all MAT fees, the Township would remit a minimum of 50% of the MAT revenues (minus reasonable collection/administration costs) to the EDTMSC pursuant to the requirements of O.Reg 435/17. The Township will conduct the initial education sessions with local accommodation providers to ensure effective collection of MAT fees. Once the EDTMSC is operational, these education sessions will become the responsibility of the EDTMSC. The Township is required to pass a MAT By-law.

4.3 Township MAT Reserve Fund

A MAT Reserve Fund will be established to receive all MAT revenue. Remitting a portion of the MAT to the EDTMSC will be shown as a Reserve Fund deduction. Interest earned in the Fund will remain with the Township. Also, this Fund will be used for future tax-related operating and/or capital projects as approved by Council. A policy will be developed outlining the acceptable uses of the Township's portion of MAT funding.

4.4 EDTMSC Stabilization Reserve

The EDTMSC will establish a Stabilization Reserve. The EDTMSC will develop and approve a Stabilization Reserve Policy in conjunction with the Township which, among other things, will establish a target balance for the Reserve. Annual surplus funds will go into this Reserve and annual deficits will be extracted from this Reserve. Once the target balance has been reached in this Reserve, any remaining surplus will be transferred to the EDTMSC Capital Reserve.

4.5 EDTMSC Capital Reserve

The EDTMSC will establish a Capital Reserve to receive funding as approved in the EDTMSC annual budget. This funding could be made up of MAT funds, or other Township approved funding sources. Excess surplus funds (once the Stabilization Reserve reaches its target balance) will also be transferred to the Capital Reserve. The Capital Reserve will be used to fund Board (and Council) approved initiatives, capital projects, and studies.

4.6 EDTMSC Annual Business Plan and Budget

Informed by the Economic Development and Tourism Strategy and aligned to the 4-year EDTMSC Strategic Plan, an Annual Business Plan & Budget will be produced by the EDTMSC consultation with the Township CAO and Treasurer. Council will be required to approve the Annual Business Plan & Budget. In addition, the EDTMSC will report on its Audited Financial Statements (prepared by Township staff and audited by the Township's duly appointed External Auditor) at its Annual General Meeting.

4.7 EDTMSC 2026 Budget

For 2026, the EDTMSC will utilize the Council approved budgets for both Economic Development and Tourism. The table below shows the combined budgets for these areas, less any initiatives that will



remain with the Township. For 2027, the EDTMSC will be required to develop a budget for Board and Council approval.

2026 Township Approved Budget

	Notes	Tourism	Economic Development	Total	Less: Township Scope	TOTAL MSC (2026)
Revenues						
Transfers from Reserves	1	- 27,500	- 83,582	- 111,082	20,300	- 131,382
Revenue	2	- 25,000	-	- 25,000		- 25,000
Total Revenues		- 52,500	- 83,582	- 136,082	20,300	- 156,382
Expenses						
Wages & Benefits	3	191,067	223,828	414,896		414,896
Administration	4	34,600	9,750	44,350		44,350
Operations & Maintenance	5	113,850	78,300	192,150	- 20,300	212,450
Total Expenses		339,517	311,878	651,396	- 20,300	671,696
Net Property Taxation		287,017	228,296	515,314	-	515,314

Note 6

Notes:

- 1 - Transfers from Reserves include partner funding for the shuttle program and Economic Development Reserve funding for staffing.
- 2 - Revenues include a Wellington County BRE grant for the shuttle program.
- 3 - Wages & Benefits include existing Economic Development and Tourism Township staff positions, including the ability to hire an Executive Director and Economic Development Officer.
- 4 - Administration costs include typical areas such as telephone, supplies, training, memberships but also includes Township occupancy and administrative charges.
- 5 - Operations & Maintenance includes marketing, shuttle costs, and professional fees.
- 6 - Programs that will remain with the Township:
 - A - Community Improvement Plan transfers and expenses (\$15,000).
 - B - Business park related transfers and costs (\$5,300).

4.8 Asset Transfer Policy

According to O. Reg. 599/06, s. 7, a municipality must adopt and maintain an asset transfer policy. While the Township will not initially be transferring any assets to the EDTMSC, an **Asset and Liability Transfer Policy** has been established and will be presented to Township Council for consideration.

5. Accountability and Reporting

The EDTMSC Executive Director will be required to present an **Annual Report** that includes an overview of the **Annual Business Plan & Budget** for Council approval describing how it will use revenues to support eligible tourism and economic development projects and initiatives as per Ontario Regulation 435/17 (*Municipal Act, 2001*) and in accordance with the **MAT Financial Accountability Agreement**. The EDTMSC's annual **Financial Statements** will be subject to an audit, and the auditor shall be the same as the auditor of the Township, as determined by Council from time to time.

In addition, a reporting process will be established in the **Sole Member's Declaration** requiring the EDTMSC Executive Director to present quarterly updates, including the **Annual Report** to Council. These updates will include a summary of revenues and expenses and highlight key activities and



milestones. The public will receive appropriate meeting notice and associated reports/documents and can register as delegations as per the Township's current Procedure Bylaw.

6.0 Conclusion

The mandate of this Township-owned, non-profit EDTMSC would be to create jobs, encourage new economic investment, and optimize tourism opportunities. This mandate will be further refined through the establishment of an **EDTMSC Strategic Plan**. The EDTMSC will be established in a manner that permits it to be designated as a designated economic development corporation pursuant to Ontario Regulation 599/06. This Business Case Study was produced to ensure compliance with the *Municipal Act, 2001*, Ontario Regulation 599/06 and Ontario Regulation 435/17.

DRAFT

Attachment C – Asset and Liability Transfer Policy to Municipal Services Corporations

The Corporation of the Township of Centre Wellington

By-law 2026-XX

A By-law for the adoption of the Asset and Liability Transfer Policy to Municipal Services Corporations.

Whereas Section 7 of O.Reg. 599/06: Municipal Services Corporations (the “**Regulation**”) made under the *Municipal Act, 2001*, S.O. 2001, c.25, (the “**Act**”) as amended, provides that a municipality shall adopt and maintain policies on asset transfers to corporations, and that the municipality shall not transfer any assets to a corporation until said policy is adopted;

Whereas the Township may incorporate one or more Municipal Services Corporations pursuant to Section 203(1) of the Act and Section 3 of the Regulation (the “**MSC**”);

Whereas the Township wishes to adopt that policy attached hereto as Schedule “A” to permit the transfer of assets and liabilities to any and all Township MSCs existing now or in the future, as permitted by the Act;

Now Therefore the Council of The Corporation of the Township of Centre Wellington enacts as follows:

1. That the Asset and Liability Transfer Policy to Municipal Services Corporations attached hereto as Schedule “A” is hereby adopted as a policy of the Township.
2. That this By-law shall come into force and take effect upon its final passing.

Read a first, second and third time and finally passed this 23rd day of March, 2026.

Mayor – Shawn Watters

Clerk – Kerri O’Kane

SCHEDULE “A”

ASSET AND LIABILITY TRANSFER POLICY TO MUNICIPAL SERVICES CORPORATIONS

The Corporation of the Township of Centre Wellington

Asset and Liability Transfer Policy to Municipal Services Corporations

1. Policy Statement

This policy is intended to address asset transfers to municipal services corporations as required under section 7 of Ontario Regulation 599/06 under the *Municipal Act, 2001*, along with liability transfers to said corporations as otherwise permitted under the *Municipal Act, 2001*, as such legislation may be amended from time to time.

2. Objectives

The purpose of this policy is to permit transfers of municipal assets and liabilities to municipal services corporations incorporated by the Township, alone or in partnership with other municipalities, under the authority of the *Municipal Act, 2001*, as amended from time to time.

3. Applicability

This policy applies to the transfer of any Asset or any Liability between the Township and a Corporation. Assets and Liabilities may be transferred to a Corporation at any time, and from time to time, as authorized by Council, on such terms and conditions as Council may determine.

4. Definitions

Act – *Municipal Act, 2001*, S.O. 2001, c.25, including Regulations made under it, as amended or replaced from time to time.

Asset(s) – A resource with economic value with an expectation that it will provide a future benefit. An asset can include real and personal property, monies, securities, equipment, land improvements, intellectual property, and any other resource that could deliver a prospective profit and/or benefit.

Corporation - A corporation incorporated by the Township, alone or in partnership with other municipalities, in accordance with section 203 of the Act and Section 3 of Ontario Regulation 599/06 made under the Act.

Council – The Municipal Council of the Township.

Fair Market Value – The present value of an Asset or Liability that the market will bear or that has been appraised within the past two (2) years by a qualified appraiser.

Liability(ies) - The liabilities, debts, commitments, and obligations of the Township owed to another party.

Township – The Corporation of the Township of Centre Wellington.

Transfer – A change of ownership of an Asset and/or Liability from the Township to a Corporation.

Treasurer – The duly appointed Treasurer of the Township.

5. Policy

The Township may transfer such Assets and Liabilities as it sees fit to a Corporation, subject to the following:

5.1. The Township shall ensure that all applicable legislation, including but not limited to the Act, is adhered to in any Transfer.

5.2. Any Transfer must be approved by Council in advance of the Transfer.

5.3. Council will consider the following objectives when determining whether to authorize a Transfer:

- a) Optimizing the use and value of the Asset;
- b) Advancing the Township's economic development, vitality and competitiveness;
- c) Supporting community health and well-being;
- d) Supporting environmentally sustainable growth;
- e) Providing responsive and efficient public service;
- f) Enhancing the quality of life of the Township residents; and
- g) Such other objectives as Council deems advisable and appropriate.

5.4. Council shall be permitted to attach such terms and conditions to the Transfer as Council may determine, including but not limited to:

- a) Specifying the permitted use of the Assets and/or Liabilities;
- b) Providing for an obligation on the Corporation to transfer back to the Township the Asset or Liability upon the happening of an event or events;
- c) Restricting or prohibiting further transfers of the Assets or Liabilities by the Corporation;
- d) Attaching a purchase price of the Asset or Liability, to be paid or owed to the Township by the Corporation, or vice versa, whether by cash or other means; and
- e) Such other terms or conditions as the Council deems advisable and appropriate.

5.5. Unless otherwise waived or directed by Council, the Treasurer shall be responsible for the following before a Transfer can be completed:

- a) Determining the Fair Market Value of any Asset and Liability in the Transfer, which may be determined by Township staff (including the Treasurer) or by a qualified appraiser;
- b) Preparing a statement of the estimated Fair Market Value, where any Asset or Liability is to be transferred at less than Fair Market Value, and presenting same to Council; and
- c) Obtaining tax advice regarding the implications of the Transfer, and such other qualified advice as the Treasurer deems appropriate and advisable.

5.6. The Treasurer shall record all Transfers, upon completion, in accordance with the Township's accounting policies and relevant accounting standards.

Attachment D – EDTMSC Budget Analysis

Attachment D

EDTMSC Budget Analysis

Table 1: Township's 2026 Approved Budgets for Economic Development and Tourism

2026 Township Approved Budget

	Notes	Tourism	Economic Development	Total	Less: Township Scope	TOTAL MSC (2026)
Revenues						
Transfers from Reserves	1	- 27,500	- 83,582	- 111,082	20,300	- 131,382
Revenue	2	- 25,000	-	- 25,000		- 25,000
Total Revenues		- 52,500	- 83,582	- 136,082	20,300	- 156,382
Expenses						
Wages & Benefits	3	191,067	223,828	414,896		414,896
Administration	4	34,600	9,750	44,350		44,350
Operations & Maintenance	5	113,850	78,300	192,150	- 20,300	212,450
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Net Property Taxation		287,017	228,296	515,314	-	515,314

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Notes:

- 1 - Transfers from Reserves include partner funding for the shuttle program and Economic Development Reserve funding for staffing.
- 2 - Revenues include a Wellington County BRE grant for the shuttle program.
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- 4 - Administration costs include typical areas such as telephone, supplies, training, memberships but also includes Township occupancy and administrative charges.
- 5 - Operations & Maintenance includes marketing, shuttle costs, and professional fees.
- 6 - Programs that will remain with the Township:
 - A - Community Improvement Plan transfers and expenses (\$15,000).
 - B - Business park related transfers and costs (\$5,300).

Table 2: Assumptions for the Future EDTMSC 2027 Budget (subject to Council approval)

#	Assumption
1	MAT equal to 5.0% of accommodation in the Township, with 50% allocated to the EDTMSC and the other 50% to the Township
2	The Township will charge administration and occupancy fees to the EDTMSC as outlined in the Administrative Services Agreement
3	The Township will consider allocating 2.0% of OLG Funds to the EDTMSC annually
4	The Township will consider an allocation of parking revenue to the EDTMSC annually
5	The EDTMSC is expected to work with Township Community Development staff to find sponsors for the shuttle program annually
6	The Township will consider maintaining the property tax allocation that currently exists for Economic Development and Tourism for the EDTMSC annually

7	As outlined in the Linton Consulting report and the Council approved EDTMSC structure, an Economic Development & Tourism Coordinator is recommended to be hired in 2027, with a primary role of coordinating activities in the downtown areas
8	The EDTMSC is expected to maintain transfers to reserves in its annual budget, to assist with significant project/initiative planning, and to stabilize future budgets if revenue sources become uncertain

Table 3: Township Administration and Occupancy Charges

Based on the Township's 2026 Budget and charge allocations outlined in the Administrative Services Agreement.

EDTMSC Administration Charges - Various Departments	Net Budget Allocation	2026 Amount
CAO & Communications	3.0%	23,000
Financial Services (incl. Purchasing)	2.0%	29,000
Risk Management (Insurance Premium)	flat	5,000
Human Resources	0.5%	5,000
Information Technology	0.8%	11,000
GIS Services	0.8%	2,000
Community Development	1.0%	2,000
Total		77,000

* Separate charge for project assistance (i.e. purchasing and/or facility charge)

Property Charge - Buildings & Properties	2026 Amount
Occupancy Costs	10,400
Caretaking Charges	12,100
Total	22,500

Total Township Annual Charge **99,500**

Table 4: EDTMAS Preliminary 2027 Budget (using Assumptions from Table 2 above)

EDTMS - Preliminary 2027 Budget

Preliminary 2007		
<u>Revenue</u>		
OLG Revenue	- 56,000	- represents 2% of OLG funds
MAT Revenue	- 410,000	- 50% of a 5% MAT
Parking Revenue	- 50,000	
Community Partner Revenue	- 30,000	- shuttle sponsor revenue
Property Taxation	- 515,172	- equal to 2026 allocation
Other Revenue	-	
Total Revenue	- 1,061,172	
<u>Expenses</u>		
Wages & Benefits	609,872	- staffing based on approved Linton Consulting structure
Administration	26,800	
Township Admin/Occupancy Fe	99,500	- see Table 3
Operations & Maintenance	200,000	- Economic Development and Tourism Initiatives
Transfers to Reserves	125,000	- Capital and Stabilization Reserve transfers
Total Expenses	1,061,172	

Attachment E – Municipal Accommodation Tax Rate Analysis

Attachment E

MAT Rates Analysis

Municipality	MAT Rate	Rate Effective Date	MAT Established
Ajax	5.00%	2025-04-01	2025
Barrie*	6.00%	2024-04-01	2018
Belleville	4.00%	2019-07-01	2019
Blue Mountains	4.00%	2025-01-06	2025
Bracebridge	4.00%	2025-10-01	2025
Brighton	5.00%	2023-01-01	2023
Brampton	4.00%	2024-01-01	2024
Brantford	4.00%	2024-03-01	2024
Collingwood	4.00%	2025-03-01	2025
Guelph	4.00%	2022-09-01	2022
Gravenhurst	4.00%	2023-01-31	2023
Greater Sudbury*	6.00%	2025-01-01	2018
Haliburton	4.00%	2024-10-01	2024
Hamilton	4.00%	2023-01-01	2023
Highlands East	4.00%	2024-10-01	2024
Huntsville	4.00%	2019-04-01	2019
Kirkland Lake	4.00%	2024-01-01	2024
Kingston	5.00%	2024-01-01	2024
Lake of Bays	4.00%	2026-01-01	2026
Lambton Shores	4.00%	2026-01-01	2026
Lincoln	4.00%	2024-04-01	2024
London	5.00%	2022-10-01	2022
Markham*	6.00%	2026-04-01	2019
Midland*	4.00%	2026-01-01	2024
Mississauga*	6.00%	2024-01-01	2018
Newmarket	4.00%	2025-01-01	2025
Niagara Falls*	4.00%	2026-04-01	2018
Niagara-on-the-Lake*	4.00%	2025-01-01	2022
North Bay	4.00%	2019-02-01	2019
North Bruce Peninsula*	4.00%	2025-01-01	2022
Oakville	4.00%	2019-01-01	2019
Ottawa*	6.00%	2026-01-01	2018
Owen Sound	4.00%	2024-03-01	2024
Pickering	4.00%	2025-05-01	2025
Port Colborne	4.00%	2025-02-01	2025
Prince Edward County	4.00%	2021-02-01	2021
Sarnia	4.00%	2020-07-01	2020
Sault Ste. Marie*	6.00%	2025-06-02	2019
Sioux Lookout	4.00%	2020-01-01	2020
South Bruce Peninsula	4.00%	2022-01-01	2022
St. Catharines*	4.00%	2026-01-01	2023
Stratford	4.00%	2023-07-01	2023
Thunder Bay*	5.00%	2024-10-07	2018
Timmins	4.00%	2019-05-01	2019
Toronto	8.50%	2025-06-01	2019
Vaughan	4.00%	2019-04-01	2019
Wawa	4.00%	2025-04-01	2025
Whitby	4.00%	2024-07-15	2024
Windsor*	6.00%	2025-04-01	2018
Woolwich	4.00%	2019-07-01	2019

High	8.50%
Median	4.00%
Average	4.47%
Low	4.00%

*have increased the rate since implementation