

THE CORPORATION OF THE TOWN OF MOOSONEE

BY-LAW #20-2024

BEING A BY-LAW TO IMPOSE A TAX IN RESPECT OF THE PURCHASE OF TRANSIENT ACCOMMODATION IN THE TOWN OF MOOSONEE

WHEREAS section 400.1 of the *Municipal Act, 2001*, SO 2001, c 25 (the "Act") provides that the council of a local municipality may, by by-law, impose a tax in respect of the purchase of municipal transient accommodation in the municipality;

AND WHEREAS pursuant to section 400.1 of the Act and the Ontario Regulation 435/17 the council of the Corporation of the Town of Moosonee wishes to establish the tax rate and to levy on the purchase of municipal transient accommodation within the Town of Moosonee

AND WHEREAS pursuant to section 400.1 (3) and 400.4 of the Act, Council can establish enforcement measures as Council considers appropriate if an amount assessed for outstanding tax, penalties or interest remains unpaid after it is due;

AND WHEREAS Council wishes to add the arrears of the interest and penalties to the tax roll for the properties in the Town of Moosonee registered in the name of the Provider to be collected in like manner as property taxes and such arrear shall constitute a lien upon the lands, but pursuant to section 400.4(2) of the Act, such lien shall not be a priority lien for the purpose of subsections 1(2.1), (2.2) and (3) of the Act and such lien will not have a higher priority than it would otherwise have in law in relation to other claims, liens or encumbrances;

NOW THEREFORE being enacted by the Council of the Corporation of the Town of Moosonee as follows:

DEFINITIONS

1. For the purposes of this By-law:

"Municipal Transient Accommodation" and "Transient Accommodation" means:

(a) The use of land or a building for the temporary accommodation of traveler and transient guests, and without limiting the generality of the foregoing includes, hotels motels, bed and breakfast accommodations, resorts, and condominiums; but

(b) does not include the accommodation of visitors without receipt of payment or other consideration, where that accommodation is incidental to and to and normally associated with the permitted residential use of a dwelling unit.

"Continuous Period" means a period of fewer than 30 days in a hotel, motel, lodge, inn, bed and breakfast (b&b), dwelling unit or any place an accommodation is provided.

"Council" means the Council of the Corporation of the Town of Moosonee.

"Eligible Tourism Entity" has the meaning given to it in the Ontario Regulation 435/17, as amended.

"Establishment" means the physical location, a building. Or part of a building that provides Transient Accommodation.

"Provider" means a person that sells, offers for sale, or otherwise provides Municipal Transient Accommodation, and includes agents, hosts or others who sell, offers for sale or otherwise provides Municipal Transient Accommodation;

"Purchaser" means a person that purchases Municipal Transient Accommodation;

"Purchase Price" means the all-in price for which Municipal Transient Accommodation is purchased, including the price paid and/or other consideration accepted by the Provider in return for the Accommodation provided, and the Harmonized Sales Tax (HST).

"Town" means the Corporation of the Town of Moosonee;

"Municipal Accommodations Tax" or "Municipal Transient Accommodation Tax" or "MAT" means the tax imposed under this by-law;

APPLICATION OF THE TAX

- (1) The amount of four per cent (4%) shall be established as the tax rate for the MAT to be imposed on the Purchase Price of any Municipal Transient Accommodation.
- (2) Purchaser shall pay the Provider the total amount of the MAT at the Point of Purchase of the Accommodation.
- (3) A Provider who collects an amount as or on account of tax under this By-law is deemed, for all purposes and despite any security interest in the amount, to hold the amount in trust for the Town, separate and apart from the property of the Provider and from property held by any secured creditor of the Provider that, but for a security interest, would be property of the Provider, until the amount is remitted to the Town.
- (4) A Provider shall clearly indicate as a separate item on every invoice and receipt the value of the MAT that was imposed and collected for the purchase of Municipal Transient Accommodation and shall identify such amount as the "Municipal Accommodation Tax".
- (5) The Provider shall remit to the Town quarterly the amount of the MAT collected as outlined below through the Municipal Accommodation Tax Return Form; the Provider shall remit the MAT that is collectible for the reporting period on or before the last business day of the month following the quarter end, and shall submit the Municipal Accommodation Tax Return Form as required for the purposes of administrating and enforcing this By-law; and,
- (6) Where a Provider fails to submit a Municipal Accommodation Tax Return Form on or before the due date prescribed at subsection (5), the amount that is determined on the basis of the following calculation: (amount of revenue that would have been generated had the Establishment experienced full occupancy for the period) x(4%) (the amount MAT that is due and unremitted), this amount shall be assessed on the first day of default;
- (7) A Provider who fails to collect any amounts owing for the MAT from the Purchaser at the Point of Purchase, or otherwise fails to remit such amounts to the Town on or before the due date prescribed at subsection (5), shall be personally liable for such amounts as should have been collected and remitted.
- (8) At the Treasurer's sole discretion and based on the type of Accommodation and number of Accommodations being provided annually, may modify the remittance period set out in this By-Law.

For greater clarity, the continuous period referred to above is not disrupted by the purchase of different room, suites, beds or other lodging in the same Establishment in the course of the continuous period.

ADMINISTRATION

- (1) The Treasurer is delegated the authority to implement and administer this By-law, to collect the AT and to take all actions and make all decisions required of the Treasurer under this By-law. Without limiting the generality of the foregoing, the Treasurer is delegated the authority to:
 - (a) establish and amend from time to time, such interpretation guidelines, protocols, procedures, forms, documents, agreements and schedules to this By-law, as the Treasurer may determine are required to implement and administer this By-law and to collect the MAT;
 - (b) perform all administrative functions and conduct all enquiries, audits, assessments, approvals, referred to herein and those incidental to and necessary for the due administration, implementation and enforcement of this By-law and collection of monies owing hereunder and authorize refunds in accordance with this By-law;
 - (c) authorize, establish terms of and sign any repayment agreements provided for herein and any ancillary or related documents, and to amend, extend or terminate or otherwise administer or enforce such agreements; and
 - (d) carry out all duties assigned to the Treasurer under this By-law.

The Treasurer may delegate the performance of any one or more of his or her functions under this By-law to one or more persons from time to time as the occasion requires and may impose conditions upon such delegation and may revoke any such delegation. The Treasurer may continue to exercise any function delegated during the delegation

EXEMPTIONS

3. The Municipal Accommodation Tax imposed by this b-law does not apply to:

- (a) The Crown, every agency of the Crown in the right of Ontario and every authority, board, commission, corporation, office, or organization of persons a majority of whose directors, members or officers are appointed or chosen by or under the authority of the Lieutenant Governor in Council or a member of the Executive Council;
- (b) Every board as defined in subsection 1 (1) of the *Education Act*;
- (c) The purchase of Municipal Transient Accommodation at a university or a college of applied arts and technology or post-secondary institution whether or not affiliated with a university, the enrolments of which are counted for purposes of calculating operating grants entitlements from the Crown;
- (d) Every hospital referred to in the list of hospitals and their grades and classifications maintained by the minister of Health and Long-Term Care under the *Public Hospitals Act*;
- (e) Every long-term care home as defined in subsection 2(1) of the *Long-Term Care Homes Act, 2007 and hospices*;
- (f) Every treatment center that receives provincial aid under the Ministry of Community and Social Services Act
- (g) Every house of refuge, or lodging for the reformation of offenders;
- (h) Every charitable, non-profit philanthropic corporation organized as shelter for the relief of the poor or for emergency;

- (i) Every tent or trailer sites supplied by a campground, tourist camp or trailer park;
- (j) Every accommodation supplied by employers to their employees in premises operated by the employer; and
- (k) Every hospitality room in an establishment that does not contain a bed and is used for displaying merchandise, holding meetings, or entertaining.
- (l) Such other persons and entities as may be prescribed.

REGISTRATION OF ACCOMMODATION ESTABLISHMENT

- (1) Providers who operate an Establishment prior to the enactment of this By-law shall register their Establishment with the Town by submitting a completed Accommodation Establishment Information Form (Schedule A) with the Town before March 1, 2025.
- (2) Providers who begin to operate an Establishment shall register their Establishment with the Town by submitting a completed Accommodation Establishment Information Form (Schedule A) within thirty (30) days of the date of commencement for their operation.
- (3) Where there are any changes to the information provided, Providers shall update and submit the Accommodation Information Form (Schedule A) to the Town within thirty (30) days of the change.

PENALTIES AND INTEREST

- (1) Where a Provider has submitted a Municipal Accommodation Tax Return Form that allows for the determination of the actual amount of the MAT that should have been collected and is owing, the prescribed interest and penalties shall be assessed as of the first day of default in addition to the amount of the MAT that is due and that remains unremitted.
- (2) Where a Provider has not submitted a Municipal Accommodation Tax Return Form on or before the applicable due date, the interest and penalties shall be assessed pursuant to the calculation as prescribed in this By-law and shall be assessed on the first day of each month, and for all subsequent months, following the first day of default for any amount of the MAT that is owing and that remains unremitted.

LIENS

All Municipal Accommodation Tax penalties and interest that are past due shall be deemed to be in arrears, and may be added to the tax roll for any real property in the Town registered in the name of the Provider to be collected in like manner as property taxes and shall constitute a lien upon the lands, but such lien shall not be a priority lien for the purposes of subsections 1(2.1), (2.2) and (3) of the *Municipal Act, 2001*, as amended and such lien will not have a higher priority than it would otherwise have in law in relation to other claims, liens or encumbrances

REPAYMENT AGREEMENTS

- (1) Where discretionally the Treasurer determines that is in the best interests of the Town to do so, the Treasurer is authorized to enter into a repayment arrangement with any Provider, providing for terms of payment of any MAT and interest and penalties thereon, which were, not paid in accordance with this By-law, on such terms as may be established by the Treasurer. While the repayment agreement is in good standing no further collection efforts shall be taken, despite section 9

hereunder. The Treasurer is not obligated to authorize a repayment agreement.

- (2) The repayment agreement shall terminate automatically upon breach of any provision thereof.
- (3) Interest shall continue to accrue on the amount of MAT outstanding during the term of the repayment agreement.

COLLECTION

- (1) All MAT provided for under this By-law and related penalties and interest that are past due shall be deemed to be in arrears and a debt owing to the Town. The Treasurer is authorized to take any one or more steps available to the Town to collect any such amount including without limitation:
 - (a) adding the amount to the tax roll for any real property in the Town registered in the name of the Provider to be collected in like manner as property taxes and constituting a lien upon the lands;
 - (b) bringing an action in the name of the Town for the recovery of the amount in the court of appropriate jurisdiction.
 - (c) referring the collection of the amount to a collection agency; and
 - (d) exercising any other remedy available pursuant to the Act, or otherwise available at law.
- (2) The remedies provided for the recovery and enforcement of the payment of any amount required under this By-law are in addition to any other remedies existing at law.

AUDIT AND INSPECTION

- (1) Every Provider shall keep books of account, records, and documents sufficient to furnish the Town or its agent with the necessary particulars of sales of Municipal Transient Accommodation, amount of Municipal Accommodation Tax collected and remittance
- (2) The Town or its agent may inspect and audit all books, documents, transactions and accounts of Providers and require Providers to produce copies of any documents or records required for the purposes of administering and enforcing this by-law, as required.

ADJUSTMENT BY TREASURER

- (1) Where the Treasurer determines as a result of audit of the Provider's records that MAT which accrued within a period of two years prior to the date of the audit, was not reported and paid by that Provider in accordance with this By-law, the Treasurer may make a determination of the amount of MAT properly payable for that period, adjust the Town records appropriately to reflect the adjustment, and:
 - (a) notify the Provider in writing:
 - (i) of the period for which MAT was adjusted;
 - (ii) of the basis for the adjustment;
 - (iii) of the amount of MAT actually paid and the amount payable for the period of adjustment;
 - (iv) of the amount now owing to the Town or overpaid to the Town; and
 - (v) where applicable, that payment of any amount owing to the Town is due within 15 days of the date of the notice; and
 - (b) in the event that an audit reveals an overpayment, the Treasurer, in his or her

discretion will provide: a refund of the amount of MAT overpaid; a credit against future obligations to pay MAT; or a credit against any debt then owing to the Town by the Provider, whether or not related to MAT. No interest shall be paid on the amount of the overpayment.

- (2) In the event the Treasurer establishes that a Person has made any misrepresentation that is attributable to neglect, careless or willful default or has committed a fraud in supplying any information under this By-law, the Treasurer's right to adjust the MAT is not restricted to a two-year period, despite subsection 11(1).

APPLICATION FOR REFUND

- (1) A Provider who has paid an amount as MAT which was not payable under this By-law and not addressed through a re-assessment in accordance with subsection 2(6) and 6(2) or through an adjustment in accordance with section 10, may, within two years of the date the Provider becomes aware that the MAT may have been overpaid, apply in writing to the Treasurer to review the application for a refund and where a form has been established by the Treasurer, shall use the prescribed form. The onus of proof shall be on the Provider, who shall provide to the Treasurer such information as the Provider intends to rely on in support of the application. No application for a refund will be accepted if the applicant is not current in filing of MAT Remittance Reports.
- (2) The Treasurer shall review the application, the supporting material provided by the Provider and any other information available to the Treasurer, make a determination of whether all or part of an amount of MAT was wrongly paid, and notify the Provider of his or her decision in writing.
- (3) Where, as a result of the review in subsection 12(2), the Treasurer is satisfied:
 - (a) there has been an overpayment of MAT, the Treasurer will notify the Provider and in his or her discretion will: refund the overpaid amount; provide a credit against future obligations to pay MAT; or provide a credit against any debt then owing to the Town by the Provider, whether or not related to MAT. No interest shall be paid on the amount of the overpayment; or
 - (b) that no overpayment has been made, the Treasurer shall notify the Provider of the decision in writing and shall provide for disallowing all or part of the refund claimed.

Any refund authorized under subsection 12(3) shall be limited to the amount overpaid by the Provider during the two-year period prior to the date of the application and while the Provider owned the Establishment which provided the accommodation

FALSE STATEMENT

- (1) No Person shall:
 - (a) make a false, inaccurate, or intentionally misleading statement or representation in any document, statement or request provided for by this By-law; or
 - (b) file a document, statement or request provided for in this By-law where such Person knows or believes it contains a false, inaccurate or intentionally misleading statement or representation, whether or not such statement or representation was made by the Person filing the document or application.

OTHER PENALTIES

- (1) Every person who contravenes any provision of this by-law is guilty of an offence and, in addition to being liable for payment of the penalty imposed by section 8, is liable to a fine and such other penalties as provided for in the *Provincial Offences Act*, RSO 1990, c P.33 and

the *Municipal Act, 2001*, each as amended:

- (a) A person who is convicted of an offence under this by-law is liable, for each day or part of a day that the offence continues, to a minimum fine of \$500.00 and a maximum fine of \$10,000.00, and the total of all daily fines for the offence is not limited to \$100,000.00 as provided for in subsection 429(3)2 of the *Municipal Act, 2001*.
- (b) When a person has been convicted of an offence under this by-law, the Superior Court of Justice or any court of competent jurisdiction thereafter may, in addition to any penalty imposed on the person convicted, issue an order:
 - (i) prohibiting the continuation or repetition of the offence by the person convicted; and
 - (ii) requiring the person convicted to correct the contravention in the manner and within the period that the court considers appropriate.
- (2) Without limiting the foregoing, the Town may establish and use other dispute resolution mechanisms and enforcement measures if an amount assessed for outstanding tax, penalties or interest remains unpaid after it is due, including measures such as garnishment, the seizure and sale of property and the creation and registration of liens as it considers appropriate.

ENFORCEMENT

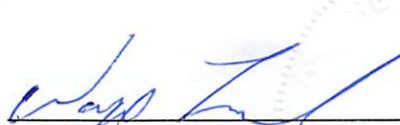
- (1) This By-law may be enforced by any Municipal By-law Enforcement Officer.

GENERAL

- (1) This By-law shall come into effect on January 1, 2025
- (2) If any section or portion of this by-law is found by a court of competent jurisdiction to be invalid, it is the intent of Council for the Town that all remaining sections and portions of this by-law continue in force and effect.

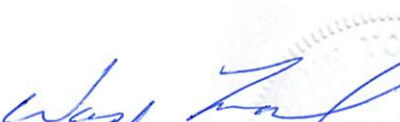
This by-law may be referred to as the "Municipal Accommodation Tax By-law"

READ a first and second time this 5th day of November 2024


MAYOR - Wayne Taipale


DEPUTY-CLERK - Shalom Capili

READ a third and final time this 19th day of November 2024


MAYOR - Wayne Taipale


DEPUTY-CLERK - Shalom Capili

Dear Sirs,
I have the pleasure to acknowledge the receipt of your letter of the 15th inst. in relation to the above-mentioned matter.

I am sorry to hear that you are having difficulties with the above-mentioned matter. I will do my best to assist you in resolving the matter as quickly as possible.

I am sure that you will understand the need for a thorough investigation of the matter.

I will be in touch with you again once the investigation is complete.

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I am sure that you will understand the need for a thorough investigation of the matter.

I am sure that you will understand the need for a thorough investigation of the matter.

Yours faithfully,
[Signature]
[Name]

Yours faithfully,
[Signature]
[Name]



Schedule A Accommodation Establishment Information

Important: This Accommodation Establishment Information form must be completed by providers who operate accommodation establishments within the Town of Moosonee and must be submitted to the Town before the latter of:

- (i) March 1, 2025 or,
- (ii) 30 days after the Establishment commences operations.

It is the responsibility of the provider to update and submit to the Town before March 1, 2025 this form where there are any changes required to the information provided.

Legal Name of Provider:		
Operating Name of Establishment:		
Legal Name of Property Owner:	Tax Roll Number:	
Property Location:		
Mailing Address (if different):		
Contact Name:	Contact Phone Number:	Contact Email:
Total number of available rooms for rent _____	Business Number:	
Average annual occupancy rate for the previous year _____%	Agent or Internet Booking Platform(s) Used:	
Average daily rates for the previous year _____		
Name:	Position:	
Authorized Signature:	Date:	

The personal information on this form is requested pursuant to By-law No. _____ and is collected under the authority of the *Municipal Act*, S.O. 2001, c. 25. Questions about this collection should be directed to Municipal Accommodation Tax, The Town of Moosonee, 5 First St., Moosonee Ontario, P0L 1Y0. Telephone: 705-336-2426 or MAT@moosonee.ca



Schedule B Municipal Accommodation Tax Return

Form instructions on page two.

Accommodation Establishment Information

Legal Name of Provider	Operating Name of Establishment	Business Number
<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>
Property Location		Contact Name
<input style="width: 95%;" type="text"/>		<input style="width: 95%;" type="text"/>
Contact Email Address	Contact Phone Number	
<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	

Reporting Period

Month	Day	Year	TO	Month	Day	Year

Municipal Accommodation Tax Calculation

A Accommodation Revenue for the above reporting period (if no revenue was earned, enter "NIL" in Box A)	A	
B Exemptions (Provide explanation in section below)	B	
C Adjustments (Provide explanation in section below)	C	
D Total Accommodation Revenue Subject to Accommodation Tax	A-B-C=	
E Total Amount of Municipal Accommodation Tax Owning	DX4%=	
F Tax Remitted on Your Behalf (Provide name of agent or internet booking platform(s) in section below)	F	
G Total Amount of Municipal Accommodation Tax To Be Remitted	E-F=	

Explanation of Exemptions, Adjustments, or Tax Remitted on Your Behalf

Please include reason for the exemption, adjustment, or tax remitted on your behalf and to which reporting period the items pertain to.

Attach additional sheets as required

Claimant Declaration By affixing my signature below, I certify that the information I provided on this form and any attachments are true, complete and accurate.

Signature, Name, Title _____ Date _____

The personal information on this form is requested pursuant to By-law No.** and is collected under the authority of the *Municipal Act*, S.O. 2001, c. 25. Questions about this collection should be directed to Municipal Accommodation Tax, The Town Of Moosonee, PO Box 727 Moosonee Ontario, P0L 1Y0. Telephone: 705-336-2993 or MAT@moosonee.ca

Instructions for Completing Your Municipal Accommodation Tax Return Form

Reporting Period

The Provider shall remit the amount collectible for the previous month on or before the last day of every month, and shall submit the Municipal Accommodation Tax Return Form (Schedule B) to the Town at that time.

Municipal Accommodation Tax Calculation

In Box "A": Enter the amount of revenue received for the reporting period (if no revenue was earned in the reporting period enter "NIL" in Box "A").

In Box "B": Enter the amount of exemptions claimed in the reporting period.

In Box "C": Enter the amount of adjustments claimed in the reporting period.

In Box "D": Deduct the amounts in Box "B" and "C" from Box "A".

In Box "E": Enter the amount obtained by multiplying the amount in Box "D" by 4%, this amount is the Municipal Accommodation Tax owing for the period.

In Box "F": Enter the amount of the Municipal Accommodation Tax which has been collected and remitted by a third-party on your behalf (e.g. Agent or internet booking platform).

In Box "G": Deduct the Municipal Accommodation Tax which has been collected and remitted by a third-party found in Box "F" from the Municipal Accommodation Tax owing in Box "E". This is the amount that must be remitted to the Town.

Exemptions or Adjustments

Please provide an explanation of the exemption (e.g. accommodation provided for a continuous period of 30 days or greater), adjustment (e.g. refunds) or tax remittances paid by a third-party on your behalf (e.g. agent or internet booking platform) claimed and to which reporting period the exemption, adjustment, or tax remittance pertains to.

Payment and Submission Information

Form and payment must be received by the Town for quarterly reporting period by April 30, July 31, October 31 and January 31. Late payment charges will be charged on outstanding balances as prescribed.

By Electronic Funds Transfer: To get set up for EFT

In Person or by Mail

Town of Moosonee
Attn: Municipal Accommodation Tax
PO Box 727, 5 First Street
Moosonee, Ontario P4N 1B3
Hours: 8:30 AM-4:30 PM
Payment Options: Cash, Debit, or Cheque.
This form must accompany payments made by mail or in person.

EFT Payments

EFT Payments are also available once you have registered (see above)

For more information, visit us at: www.moosonee.ca/mat