THE CORPORATION OF THE
MUNICIPALITY OF WAWA

BY-LAW NO. 3885-26

BEING A BY-LAW to Establish a Municipal Transient Accommodation Tax (MAT) in the Municipality of Wawa.

WHEREAS Section 400.1 of the Municipal Act 2001, S. 0. 2001 c. 25 (the "Act") provides that Council of a local municipality may pass by-laws imposing a tax in respect of the purchase of transient accommodation within the municipality;

AND WHEREAS pursuant to Section 400.1 of the Act and the Ontario regulation 435/17, Council of the Municipality of Wawa desires to establish a tax rate and to levy the tax on the purchase of transient accommodation within the Municipality of Wawa;

AND WHEREAS pursuant to Section 400.1 and 400.4 of the Act, Council may 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 desires to add the arrears of the interest and penalties to the tax roll for any transient accommodation operators owned properties in the Municipality to be collected in like manner as property taxes and such arrears 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 purposes of subsections 1(2.1) to (3) of the Act and such lien will not have a higher priority than it would have in law in relation to other claims, liens or encumbrances;

NOW THEREFORE BE IT RESOLVED THAT the Council of The Corporation of the Municipality of Wawa hereby enacts the following as a By-law.

1.0 Definitions

"Accommodation" means hotels, motels, motor hotels, lodges, cabins, inns, resorts, bed and breakfast establishments, space provided through third party rental booking platforms, cottages or other establishments providing transient lodging in all, or part of a dwelling are required to collect and remit the Municipal Accommodation Tax on accommodations of twenty-nine days or less.

"Council" means the Council of the Corporation of the Municipality of Wawa.

"Establishment" means the physical location, a building, as defined by the Building Code Act, 1992, SO 1992, c 23, as amended or any successor legislation, or part of a building that provides Accommodation.

"Lodging" includes:

(a) the use of a bedroom, a suite of rooms containing a bedroom, or the use of a bed within a bedroom;

(b) the use of one or more additional beds or cots in a bedroom or suite.

"Municipality" means The Corporation of the Municipality of Wawa.

"Municipal Accommodation Tax or MAT" means the tax imposed under this By -law.

"Provider" means a person or an entity that sells, offers for sale, or otherwise, provides Accommodation, and includes agents, hosts, or others who sell, offers for sale, or otherwise provides Accommodation.

"Purchaser" means a person who purchases Accommodation.

"Purchase Price" means the price for which Accommodation is purchased , including the price paid, and/or other consideration accepted by the Provider in return for the Accommodation provided, but does not include the goods and services tax imposed by the Government of Canada or by the Province of Ontario.

"Short-Term Rental Accommodation" means lodging in a short-term rental for a period of less than 30 consecutive days.

"Treasurer" means the person appointed by Council from time to time as the Treasurer for the Municipality of Wawa and includes authorized designates.

2.0. Administration/Delegation

2.1 The Treasurer is delegated the authority to implement and administer this By-law, to collect the MAT 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 and agreements, 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.

2.2 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.

2.3 Except as expressly provided to the contrary in this By-law, the decisions of the Treasurer are final.

3.0. MAT Imposed

3.1. Except as provided for in Section 6, every Purchaser shall, at the time of paying for Accommodation, pay to the Provider, Municipal Accommodation Tax in the amount of four (4%) per cent of the Purchase Price of any Accommodation provided to the Purchaser for a continuous period of 29 days or less.

3.2. For greater certainty, the continuous period referred to in subsection 5(1) is not disrupted by the purchase of different rooms, suites, beds or other Accommodation by the same Purchaser from the same Provider during the continuous period.

4.0. MAT Exemptions

4.1 The Municipal Accommodation Tax imposed under this By-law does not apply to:

a) The Crown, every agency of the Crown in right of Ontario and every authority, board, commission, corporation, office, or organization of persons whose majority of whose directors, members, or officers are appointed, or chosen by, or under the authority of the Lieutenant Governor in Council or Executive Council.
b) Every board as defined in subsection 1(1) of the Education Act.
c) Every university in Ontario and every college of applied arts and technology and post-secondary institution in Ontario, whether or not affiliated with a university, the enrolments of which are counted for purposes of calculating annual operating grants entitlements from the Crown.
d) Every hospital referred to in the list of hospitals and classifications maintained by the Province.
e) Every long-term care home as defined in subsection 2 (1) of the Long- Term Care Homes Act, 2007 and hospices.
f) In a tent or trailer site.
g) A boat slip in the marina.
h) Every charitable, non-profit philanthropic corporation organized as shelters for the relief of the poor or for emergency.
i) In premises owned or operated by the Municipality.

5.0 Invoice to Purchaser

5.1 Every Provider shall include on every bill, receipt, invoice or similar document for the purchase of Accommodation, a separate item identified as Municipal Accommodation Tax showing the rate at which the MAT is calculated, and the amount of the MAT imposed and collected.

6.0 Duty to Collect

6.1 Every Provider shall collect the MAT from the Purchaser at the time the Accommodation is paid for.

7.0 Duty to Report / Duty to Remit

7.1 Every Provider shall file a MAT Information Report with the Municipality annually, on a date established by the Treasurer.

7.2 Except as provided to the contrary in subsection 7.3, every Provider shall:

a) on or before January 31, April 30, July 31 and October 31, in each year, file a MAT Remittance Report with the Municipality setting out the MAT required to be charged and collected in the three-month period prior to the month in which the MAT Remittance Report is due; and

b) along with the MAT Remittance Report, pay to the Municipality an amount equal to the MAT required to be charged to and collected from Purchasers during the period reported in the MAT Remittance Report.

7.3 The Provider shall ensure that the MAT Remittance Reports required under subsection 7.2 are;

a) in the form established by the Treasurer;
b) filed in the manner established by the Treasurer;
c) filed in the timelines established in this By-law;
d) fully completed when submitted; and
e) signed by an authorized officer to confirm the accuracy of the report.

7.4 Every Provider shall file a MAT Remittance Report with the Municipality for a reporting period whether any MAT was collected during the reporting period.

8.0 Assessment - Failure to File Remittance Report or to Pay

8.1 Where a Provider has filed a MAT Remittance Report but failed to pay all or part of the MAT owing to the Municipality, the Treasurer may assess the amount of MAT payable to the Municipality based on the MAT Remittance Report.

8.2 Where a Provider has failed to file a MAT Remittance Report, the Treasurer may assess the amount of MAT payable to the Municipality by multiplying the MAT rate of 4% by the total of:

a) the average daily Purchase Price for Accommodations for the prior year, as disclosed in the Establishment Information Sheet filed by the Provider, or where this is not available, as determined or estimated by the Treasurer; multiplied by
b) the number of Accommodations the Provider has available for purchase as disclosed in the Establishment Information Sheet filed by the Provider, or where this is not available, as determined or estimated by the Treasurer; multiplied by
c) the number of days in the period being assessed by the Treasurer.

8.3 The Treasurer shall mail an invoice to the Provider setting out the amount of MAT assessed by the Treasurer under subsection 8.1 or 8.2 as payable by the Provider, and in the case of an invoice related to an amount assessed under subsection 10(2), advise the Provider of the rights to re-assessment under subsection

8.4 The Provider shall pay the assessed amount to the Municipality within 30 days from the date of the invoice whether the assessed amount was actually collected by the Provider and whether or not the assessment reflects the amount of MAT actually payable.

8.5 Despite subsections 8.3 and 8.4, where the Treasurer has assessed MAT in accordance with subsection 8.2, the Provider may, within 45 days of the date of the invoice sent pursuant to subsection 8.3 apply to the Treasurer in writing for a re-assessment of the MAT owing to the Municipality for the assessed period. No request for a re-assessment will be considered by the Treasurer unless the Provider also:

a) submits or has submitted a completed MAT Remittance Report for the period to which the assessment applied;
b) pays or has paid the amount of the MAT assessed by the Treasurer, in accordance with subsection 8.2 and set out in the invoice sent in accordance with subsection 8.4;
c) pays or has paid any applicable interest or penalties on the amount of MAT assessed by the Treasurer under subsection 11.1.

8.6 Upon a re-assessment by the Treasurer based on the MAT Remittance Report for the period, the Treasurer shall adjust the Municipal records if necessary, to reflect the reassessment of the MAT and of any interest or penalties thereon.

8.7 In the event that the re-assessment by the Treasurer reveals an overpayment by the Provider, the Treasurer will notify the Provider in writing, and at the discretion of the Treasurer, will provide:
a) a refund of the amount overpaid;
b) a credit against future obligations to pay MAT; or

c) a credit against any debt owing to the Municipality by the Provider, whether related to MAT; and

d) no interest shall be paid on the amount of the overpayment.

8.8 Where the Provider, who is entitled to do so, fails to apply for a re-assessment in accordance with subsection 8.4, the amount assessed by the Treasurer in accordance with subsection 8.2 shall be final, except as may be determined to the contrary by way of professional audit.

9.0 Audit and Inspection

9.1 Every Provider shall keep books of account, records and documents enough to furnish the Municipality or its agent with the necessary particulars, as of any point in time, to verify the accuracy and completeness of the amount of MAT collected and paid to the Municipality.

9.2 Every Provider shall retain such books of account, records and documents required under subsection 9.1 for a period of no less than 7 years.

9.3 Any Person authorized by the Municipality for any purpose related to the administration or enforcement of this By-law may, at all reasonable times, enter into any premises or place where business of a Provider is carried on or any property is kept or where anything is done in connection with any business of a Provider or where any books of account, records and documents are required under subsection 9.1 are or should be kept and:

a) audit or examine the books and records and any account, voucher, letter, facsimile, electronic or other document that relates or may relate to the information that is or should be in the books or records or to an amount payable under this By-law; and

b) require a person who is liable or possibly liable to pay MAT under this By- law, an officer, director, agent or representative of that person or any person on the premises to;

   i. give him/her all-reasonable assistance with his or her audit or examination, answer all questions relating to the audit or examination either orally or, if he/she requires, in writing, on oath or by statutory declaration; and

   ii. attend at the premises/place with him/her for the purposes of giving reasonable assistance and information relating to the audit or examination.

9.4 Every Provider shall co-operate with the Municipality, Treasurer, Designated Authority and/or its agent in the conduct of an inspection or audit under subsection 9.3 and cause its employees, agents and contractors to comply as required.

9.5 The Treasurer may, for any purpose relating to the administration or enforcement of this By-law, serve on any Person personally, by mail or courier service, a written demand for information and for the production on oath or otherwise of books, records and documents as the Treasurer or any other person authorized to make the demand, considers necessary to determine compliance with this By-law.

9.6 Every Person served with a demand under subsection 9.5 shall comply with the demand within the time specified in the demand.

10.0 Adjustment by Treasurer - Result of Audit

10.1 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 Municipality 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 paid and the amount payable for the period of adjustment;
iv. of the amount owing or overpaid to the Municipality; and
v. where applicable, that payment of any amount owing to the Municipality is due within 30 days of the date of the notice; and

b) in the event that an audit reveals an overpayment, the Treasurer may provide:

i. a refund of the amount of MAT overpaid;
ii. a credit against future obligations to pay MAT; or
iii. a credit against any debt then owing to the Municipality by the Provider, whether or not related to MAT; and
iv. no interest shall be paid on the amount of the overpayment.

10.2 Despite subsection 10.1. if 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, it shall be the Treasurer's right to adjust the MAT not restricted to a two-year period.

11.0 Interest I Penalty

11.1 Interest at the rate set out in the Municipal User Fee By-law as the rate payable on overdue amounts owing to the Municipality, shall be charged on the amount of any MAT owing to the Municipality under this By-law including any MAT assessed under Subsections of this By-Law, from the day following the date on which the MAT was due and payable up to and including the date on which the MAT is paid in full.

11.2 Where the amount of any MAT owing to the Municipality is determined, interest shall start to accrue thirty (30) days from the date of the invoice.

11.3 The Provider shall pay any fee or charge established in accordance with the Municipal User Fee By-law for any late filings, dishonored payments or other matters.

12.0 **Application for Refund**

12.1 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 this by-law, 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.

12.2 The Treasurer shall review the application, the supporting material provided by the applicant and any other information available to the Treasurer and decide whether all or part of an amount of MAT was wrongly paid and notify the applicant of his/her decision in writing.

12.3 Where, because 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 at his or her discretion will:
   - refund the overpaid amount; with no interest being paid on the amount of the overpayment;
   - provide a credit against future obligations to pay MAT; or
   - provide a credit against any debt then owing to the Municipality by the Provider, whether or not related to MAT; or

b) that no overpayment has been made, the Treasurer shall notify the Provider of the decision in writing and provide the reason(s) for disallowing all or part of the refund claimed.

12.4 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.

13.0 Collection

13.1 All MAT assessed per this by-law and as determined and set by the Treasurer including any related penalties and interest that are past-due shall be deemed to be in arrears and a debt owing to the Municipality. The Treasurer or his/her Designate is authorized to take any one or more steps available to the Municipality to collect any such amount including without limitation:

a) adding the amount to the tax roll for any real property in the Municipality registered in the name of the Provider to be collected in like manner as property taxes and constituting a lien upon the lands; and

b) bringing an action in the name of the Municipality for the recovery of the amount in the court of appropriate jurisdiction; and

c) referring the collection of the amount to a collection agency; and

d) exercising any other remedy available pursuant to the Municipal Act, 2001, or otherwise available at law.

13.2 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.

14.0 **Repayment Agreements**

14.1 Where the Treasurer, at her or his discretion, determines that it is in the best interests of the Municipality 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 made, despite Section 13 of this By-Law. The Treasurer is not obligated to authorize a repayment agreement, and her/his decision is final and not appealable.

14.2 The repayment agreement shall terminate automatically upon breach of any provision thereof.

14.3 Interest shall continue to accrue on the amount of MAT outstanding during the term of the repayment agreement.

15.0 **False Statement**

15.1 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; and/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.

16.0 **No Interference**

16.1 No Person shall hinder or obstruct, or attempt to hinder or obstruct, any Person exercising a power or performing a duty under this By-law.

17.0 Offence

17.1 Every person who contravenes any provision of this by-law and any director or officer of a corporation who knowingly concurs in such contravention is guilty of an offence and upon conviction is liable to a fine provided for by the Provincial Offences Act, R.S.O. 1990, c. P.33, as amended.

17.2 Every person who contravenes any provision of this by-law is guilty of an offence as provided for in subsection 429(1) of the Municipal Act, 2001, and all such offences are designated as continuing offences as provided for in subsection 429(2)(a) of the Municipal Act, 2001.

17.3 A person who is convicted of an offence under this by-law is liable, to a minimum fine of $500.00 and a maximum fine of $100,000 as provided for in subsection 429(3), paragraph 1 of the Municipal Act, 2001.

17.4 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 of the daily fines for the offence is not limited to $100,000, as provided for in subsection 429(3) paragraph 2 of the Municipal Act, 2001.

17.5 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:

a) prohibiting the continuation of repetition of the offence by the person convicted; and
b) requiring the person convicted to correct the contravention in the manner and within the period that the court considers appropriate.

17.6 Without limiting the foregoing, the Municipality 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.

17.7 In the case of a failure to remit by a short-term rental operator, revocation of the operator's registration under the Wawa Short-Term Rental By-law shall occur.

17.8 The levying and payment of any fine as provided for under the Provincial Offences Act shall not relieve a person from the necessity of compliance with the obligations under this By- law or from the obligation for payment of the MAT or any interest or penalty imposed by section 13 of this By-law or such other penalties as may be provided for under the Municipal Act, 2001 as amended or replaced.

18.0 Enforcement

19.1 This By-law may be enforced by the Treasurer, Municipal By-law Enforcement Officer or her/his designate, as well as any Ontario Provincial Police member.

19.0 Confidential Information

19.1 All information submitted to and collected by the Municipality will, except as otherwise provided in this section, be available for disclosure to the public in accordance with the Municipal Freedom of Information and Protection of Privacy Act, R.S.O. 1990, c. M.56 (MFIPPA).

19.2 In the event that any Person in submitting information to the Municipality or to the Treasurer in any form, as required under this By-law, where such information is confidential or proprietary or otherwise may be exempt from disclosure under the MFIPPA, the Person submitting the information shall so identify that information upon its submission to the Treasurer and shall provide sufficient details as to the reason for its purported exemption from disclosure.

20.0 Interpretation

20.1 Whenever this By-law refers to a person or thing with reference to gender or the gender neutral, the intention is to read the By-law with the gender applicable to the circumstances.

20.2 References to items in the plural include the singular, as applicable.

20.3 The words "include", "including" and "includes" are not to be read as limiting the phrases or descriptions that precede them. Any examples provided are intended to be representative examples and not intended to be an exhaustive list.

20.4 Headings are inserted for ease of reference only and are not to be used as interpretation aids.

20.5 Specific references to laws in the By-law are printed in italic font and are meant to refer to the current laws applicable within the Province of Ontario as at the time the By-law was enacted, as they are amended, restated or replaced from time to time.

20.6 Where a day or where the last day of a period of time, referenced in this By-law by a number of days, falls on a Saturday, Sunday or statutory or civic holiday, the day or last day shall be deemed to be the next following business day.

20.7 The obligations imposed by this By-law are in addition to obligations otherwise imposed by law or contract.

21.0 Severability / Conflict

21.1 If any section, subsection, part or parts of this By-law is declared by any court of law to be bad, illegal or ultra vires, such section, subsection, part or parts shall be deemed to be severable and all parts hereof are declared to be separate and independent and enacted as such.

21.2 Nothing in this By-law relieves any person from complying with any provision of any federal or provincial legislation or any other By-law of the Municipality.

22.0 Short Title and Effective Date

22.1 THAT this By-law may be referred to as the "Municipal Accommodation Tax By-Law".

22.2 THAT this By-law shall come into full force and effect on June 2, 2026.

22.3 THAT the Mayor and Clerk are hereby authorized to sign this By-Law and to affix the corporate seal thereto.

READ a first, second and third time and be finally passed this 2nd day of June 2026.

MELANIE PILON, MAYOR

MAURY O'NEILL, CLERK