



City of  
**Peterborough**

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**To:** **Members of the General Committee**

**From:** **Richard Freymond**  
**Commissioner of Corporate and Legislative Services**

**Meeting Date:** **April 8, 2019**

**Subject:** **Report CLSFS19-016**  
**Municipal Accommodation Tax**

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## **Purpose**

A report to recommend the City implements a new 4% Municipal Accommodation Tax on the purchase price of transient accommodation in the City.

## **Recommendations**

That Council approve the recommendations outlined in Report CLSFS19-016, dated April 8, 2019, of the Commissioner of Corporate and Legislative Services, as follows:

- a) That the presentation by representatives from Peterborough & Kawartha Economic Development be received;
- b) That a four percent (4%) Municipal Accommodation Tax on the purchase price of transient accommodation in the City of Peterborough be adopted effective the fall of 2019;
- c) That the key principles included in Appendix A with respect to establishing a tax on the purchase of municipal accommodation in the City of Peterborough be endorsed;
- d) That staff be directed to negotiate an agreement with the Ontario Restaurant Hotel & Motel Association for the collection of the Municipal Accommodation Tax in the City of Peterborough; and

- e) That the key principles included in Appendix C with respect to the use and monitoring of funds from the Municipal Accommodation Tax received by Peterborough Kawartha Economic Development, be endorsed, noting these key principles will be included in an agreement between the City of Peterborough and the Peterborough Kawartha Economic Development.
- f) That the City's 50% portion of revenues from the MAT be placed in a Tourism Reserve Fund which would be used for funding tourism related projects and events.

## **Budget and Financial Implications**

For the past number of years, Kawartha Lakes Tourism has been receiving tourism funding from the Peterborough Destination Association. The amount expected to be received in 2019 is \$125,000. As the Association has now dissolved, 2019 will be the final year of funding.

Implementing the Municipal Accommodation Tax (MAT) will generate an estimated \$950,000 in non-tax revenue. Preliminary estimates from the collecting agency suggest there will be one-time setup cost of \$3,000 and an ongoing collection fee of 1% or \$9,500.

50% of the net revenues, or \$475,000 from the tax would be transferred to Peterborough Kawartha Economic Development as the "eligible tourism entity for the exclusive purpose of promoting tourism". The other 50% of the net Municipal Accommodation Tax revenues would remain with the City; the use of these funds is not restricted by Provincial regulation.

## **Background**

Tourism is an important sector in Peterborough and the Kawarthas. Peterborough & the Kawarthas Tourism (PKT) is a division of Peterborough & the Kawarthas Economic Development (PKED) and is the official Destination Marketing Organization (DMO) for the City and County of Peterborough. PKT is the largest destination marketing organization in the Regional Tourism 8 (RTO8) geographic area. RTO8 markets the Kawarthas Northumberland region as a tourism destination to bring visitors to Kawartha Lakes, Peterborough City/County and Northumberland. Peterborough & the Kawarthas draws 55% of the visitation to the RTO8 region. In terms of numbers, each year Peterborough & the Kawarthas welcome over 3 million visitors with an overall consumer spend of \$300 million.

In 2008-2009, the Peterborough Destination Association (PDA) was incorporated as an association; it was made of up five hotels (Holiday Inn, Best Western, Super 8, Quality Inn and Comfort Inn) with the mandate of promoting the City and County of Peterborough as a tourism destination. The PDA used monies collected through the Destination

Marketing Fee (DMF) to help fund the tourism marketing efforts of the region. The PDA, when established, was a voluntary program for the participating accommodators in Peterborough. The DMF was collected as a percentage fee on the room only portion of a guest bill. A portion of the DMF was used to augment core funding received from the City and County to promote the region as a destination for visitors.

In December 2017, the Province granted authority to municipalities to impose a mandatory Municipal Accommodation Tax (MAT) which could apply to hotels, motels, inns, bed & breakfasts, resorts and short term rental companies of less than 30 days (transient accommodations).

The purpose of this report is to seek approval to implement a four percent (4%) Municipal Accommodation Tax (MAT) on the purchase price of transient accommodation in the City of Peterborough (City). In recent years, many Cities in Ontario have implemented a MAT as shown in Appendix D. An effective date in the fall of 2019 was chosen to allow sufficient time for staff to complete and bring back to Council for approval the necessary bylaw and agreements to implement the tax. The time is also required for the collection agent to implement the proposed collection system with all the providers of accommodation in the City who will be required to collect and remit the MAT.

This report also seeks direction on the key principles for the by-law and agreements included in Appendices A through C. This approach allows Council the opportunity to provide input on these key principles before they are incorporated into the final by-laws and agreements that staff will bring forward to a future committee meeting for final approval.

Rhonda Keenan, President and CEO of PKED, will make a presentation on what the MAT could mean to tourism in Peterborough City and County.

### **Authority**

The 2017 Provincial Budget granted municipalities the authority to implement a tax on transient accommodations, should they choose to do so.

- Relevant Provincial legislative changes came into effect December 1, 2017 for the purpose of ensuring that those communities that invest in the tourism sector can continue to grow and maintain its upward momentum as a significant contributor to economic growth and development.
- Section 400.1 of the **Municipal Act, 2001** (Act) provides that a local municipality may, by way of a by-law, impose a tax with respect to the purchase of transient accommodation in the municipality. The bylaw must include the subject of the tax to be imposed; the tax rate or the amount of tax payable; and the manner in which the tax is to be collected, including the designation of any persons or entities who are authorized to collect the tax as agents for the municipality and any collection obligations of that person or entity.

- The by-law may also provide for: exemptions from the tax; rebates of tax; penalties for failing to comply with the by-law; interest on outstanding taxes or penalties; audit and inspection powers; dispute resolution mechanisms; and enforcement measures.
- The legislation allows Peterborough to raise additional revenues which, net of the reasonable costs of collecting and administering the tax, are to be shared (50/50) with an “eligible tourism entity” defined as a non-profit entity whose mandate includes the promotion of tourism in Ontario or in a municipality which are required to use the funds for tourism promotion and development. PKED is the eligible tourism entity in the City.
- The legislation requires that an agreement be entered into with the eligible tourism entity to ensure that any amounts paid are used exclusively for tourism promotion and development and that reasonable financial accountability is maintained.

### **Municipal Accommodation Tax By-law**

Appendix A outlines the key principles to be included in the by-law establishing a tax on the purchase of municipal accommodation in the City.

It is recommended that Council approve a four percent (4%) MAT which would be mandatory in the City. Discussion with other municipalities, that are considering or have already adopted the MAT, indicate that many have approved or are considering a four percent rate. The following notable entities are exempt by regulation from collecting the MAT: accommodation at a university or college, hospitals, long-term care homes, treatment centres that receive provincial aid and lodging for reformation of offenders. In addition, Council may exercise discretion to exempt other entities such as shelters for the relief of the poor or emergency, and tent or trailer sites.

It is proposed that short-term rentals will not initially be subject to the MAT. Short-term rentals occur in dwelling types such as detached houses, townhouses, and apartment buildings and are operated by owner occupants, tenants, property investors and management companies. Short-term rentals are often listed on internet platforms such as Airbnb, Homeaway, Vacation Rentals by Owner (VRBO), Craigslist and Kijiji. The applicability of the MAT to short-term rentals is premature until short-term rentals as a use has undergone planning policy analysis. A by-law amendment would be required if it is determined in the future that short-term rentals are a permitted use that should also be subject to the MAT.

**Total Estimated Tax Revenue from MAT**

<b>City Only</b>	<b>Hotels/Motels</b>	<b>B&amp;B's</b>
Rooms	761	55
Occupancy	63%	unknown
Avg. Room rate	\$133	\$101
Sales	\$23,000,000	\$507,000
<b>MAT @ 4%</b>	<b>\$930,000</b>	<b>\$20,000</b>
<b>50% of MAT</b>	<b>\$465,000</b>	<b>\$10,000</b>

Assumptions – 63% Occupancy rate for hotels and motels, 45% Occupancy rate for Resorts 20 weeks per year, 25% Occupancy rate for B&B's. These numbers are based on the information that PKT could collect and are considered estimates only.

**Local Accommodation Providers**

Peterborough's accommodation providers are essential partners with the City in the MAT program. Although these parties will be required to collect and remit the tax, they support the program because they recognize the benefits that the additional funding for tourism promotion will provide.

To date, PKT has presented and received support for the MAT to the Tourism Advisory Committee, which has representation from local hotels. The Tourism Industry Association of Ontario (TIAO) is also in support of the MAT; as is the RTO8.

If the MAT is approved, it is important to ensure that a well-developed communications plan be implemented, to ensure that the correct information is shared with the accommodators, visitors, employees and members of the public.

**Collection of the Municipal Accommodation Tax**

PKED staff have been in discussions with the Ontario Restaurant Hotel & Motel Association (ORHMA) to act as the agent for the City for the collection of funds from the MAT. All costs for collection and administration of the tax will be funded from the tax proceeds. It is recommended that the City enter into an agreement with ORHMA as its collection agent for a two year period and that staff continue negotiations of the key principles proposed by ORHMA included in Appendix B to be brought forward for Council approval. These principles include the proposed approach, privacy, roles and responsibilities for both parties, communications and notifications requirements, financial reconciliation, refunds, liabilities, and reporting and auditing requirements. The agreement will also include termination provisions and rights on termination.

Staff are recommending that ORHMA act as the agent for the City since it will provide for ease of implementation by fall 2019 and be most cost effective. ORHMA has experience collecting similar taxes in other municipalities, already has a relationship with the

accommodation providers and has a system already developed. Preliminary estimates from ORHMA suggest there will be one-time setup fee of \$3,000 and an ongoing fee of 1%. This is consistent with the approach taken by other municipalities such as Ottawa, Toronto, London, and Mississauga.

### **Distribution of Revenues from the Municipal Accommodation Tax (MAT)**

The implementation of a four percent (4%) tax on transient accommodation in Peterborough is estimated to generate approximately \$950,000 per annum. This is based on the current information made available on existing occupancy levels and daily room rate, excluding entities noted as being exempt from the tax.

There are conditions prescribed in the Regulation that set out the required revenue sharing. The municipality is required, where no destination marketing program currently exists, to transfer 50% (estimated to be \$475,000) of the net revenues from the tax to an “eligible tourism entity for the exclusive purpose of promoting tourism”. An eligible tourism entity is defined as “a non-profit entity whose mandate includes the promotion of tourism in Ontario or in a municipality”.

Peterborough & the Kawarthas Tourism fits this definition. They provide industry leadership and destination marketing services to attract visitors to the region. They are a not-for-profit, partnership-based organization with more than 400 tourism partners, with the objectives of promoting the destination, increasing visitation and economic impact for the industry, our partners and our community. The mission of Peterborough & the Kawarthas Economic Development promotes and facilitates business opportunities to create a thriving economy, resulting in regional prosperity. The other 50% of the net MAT revenues would remain with the City. The use of these funds is not restricted by Provincial regulation.

The Regulation requires the City to enter into a financial agreement that outlines reasonable financial accountability over matters in order to ensure that amounts paid to the local tourism entity are used for the exclusive purpose of promoting and developing tourism. Controls and measures for monitoring and administration would be included in the agreement between the City and PKED on the use of MAT funds, as required by Provincial legislation. See Appendix C for the key principles to be included in this agreement.

### **Tourism Entity 50% Portion of Municipal Accommodation Tax**

It is anticipated that revenue from the MAT program could be variable from year to year. Depending on the economy and the number and type of tourism events that take place, the revenue could be higher in some years than others. During poor economic times, funding for ongoing costs in the PKED operating budget would be at risk. Furthermore, poor economic periods may require additional spending to get out of the economic downturn.

Budgeting for revenues from the MAT separate from PKED's core funding is the best way to mitigate these fluctuations. Staff does not believe that it is prudent to fund ongoing costs with MAT revenues at least until annual revenue experience is known. Should Council wish to consider reducing PKED's core annual operating funding, it should only do so after there is some historical experience with annual MAT revenues.

MAT revenues would be used to expand opportunities for tourism, increase visitors to the area, enhance Peterborough's national and international profile, support product development and industry growth, sports tourism, conferences, and group travel recruitment.

A past example was the development of cycling in this region. DMF funds were leveraged with the City, the County, Shimano and Canadian Cycling partnerships, to create the product, develop the routes and market this destination over a period of three years with Canadian Cycling. This product has attracted a significant amount of visitors to this region.

Depending upon the amount of revenues received any surplus funds could be placed into a separate PKED reserve. The establishment of a separate fund and the use of the funds would be set out in the agreement between the City and PKED (see Appendix C).

### **Municipal 50% Portion of Municipal Accommodation Tax**

The City's proceeds from the Municipal Accommodation Tax are unrestricted. Since funds are expected to be variable from year to year, experience of collection will be required to determine the variability.

Historically, the taxpayer supported budget has funded improvements to tourism infrastructure such as the Visitor's Centre in the Venture North building. In the future, through the use of funds from the MAT, dedicated financial support raised through tourism will be available to assist in funding new and improved tourism infrastructure that will generate additional economic benefits without impacting the City's tax levy.

At least in the short term, staff recommends that the City's 50% portion of revenues from the MAT be placed in a reserve fund that could be called a Tourism Reserve Fund which would be used for funding tourism related projects and events.

### **Next Steps**

If Council is supportive of the recommendations, City and PKED staff will:

- complete negotiations for the collection of the MAT with ORHMA;
- meet with representatives from the County of Peterborough and local Townships to both inform and seek similar endorsement for a MAT;
- prepare the necessary by-law and agreements for presentation to Council at a future meeting – including clarification of an effective date

## Summary

This report requests Council approval for the implementation of a four percent tax on municipal accommodation within the City to be effective in the fall of 2019. The MAT program replaces the PDA and will allow the City and PKT to enhance support to the tourism sector. It will also provide a non-tax source of the revenue for the City.

Submitted by,

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Attachments:

Appendix A: Key Principles to be included in the By-law to Establish a Municipal Accommodation Tax

Appendix B: Key Principles to be included in the Agreement between the Corporation of the City of Peterborough and the Ontario Restaurant Hotel & Motel Association

Appendix C: Key Principles to be included in the Agreement between the Corporation of the City of Peterborough and Peterborough & Kawartha Economic Development Regarding the Distribution and Use of Funding Generated from the Municipal Accommodation Tax

Appendix D: Examples of MAT across Ontario



## **Appendix A**

Key Principles to be included in the By-law to establish a Municipal Accommodation Tax (MAT)

### **Authority**

1. Section 400.1 of the Municipal Act, 2001 provides that a municipality may, by way of a bylaw, impose a tax with respect to the purchase of municipal accommodations.

### **Subject of Tax and Tax Rate Payable**

1. The MAT is a sales tax paid by the guest.
2. The MAT is charged at a rate of 4% of the purchase price of transient accommodation.
3. The effective date of the MAT will be [insert date].
4. Charges for ancillary services such as food, room service, mini bar use etc. are exempt if itemized separately.

### **Exemptions**

MAT will not apply to the following types of transient accommodation:

1. Universities, colleges and school boards;
2. The Crown and agencies of the Crown;
3. Hospitals, long-term care homes and treatment centres;
4. Short-term rentals and entities listing on internet platforms such as Airbnb and Vacation Rentals by Owner (VRBO);
5. Lodging for reformation of offenders;
6. Shelters for the relief of the poor or for emergency; and
7. Every tent or trailer site supplied by a campground, tourist camp or trailer park.

## **Tax Collection**

1. The Ontario Restaurant Hotel and Motel Association (ORHMA), as agents for the municipality, shall collect the MAT from providers of transient accommodation (Providers).
2. Providers shall collect the MAT at the time the accommodation is purchased.
3. The amount of the MAT shall be identified as a separate item on the invoice.
4. Providers shall remit monthly to the City's designated collection agent and submit the monthly statements in the form required by the City.

## **Refunds**

1. The City or its agent may issue a refund upon receipt of satisfactory evidence that the amount was wrongly paid or remitted.

## **Interest and Penalties**

1. Penalties and interest at the rate applicable to overdue property taxes (1.25%) shall be payable monthly by the providers of transient accommodation.
2. All MAT penalties and interest that are past due may be transferred to the tax collectors' roll of the City.
3. A fee shall be charged in respect of all remittances made by cheque that are not honoured by the financial institution.
4. Every person who contravenes any provision of the by-law is guilty of an offence and subject to fines.

## **Audit Requirements**

1. Providers of transient accommodation shall keep records sufficient to furnish auditors with the necessary particulars of sales and the amount of MAT collected and remitted.
2. ORHMA may inspect and audit all records as required.
3. ORHMA, as agents for the municipality, will be responsible for independent audits of the Providers with the cost to be funded by the MAT.

## Appendix B

Key Principles to be included in the Agreement between the Corporation of the City of Peterborough and the Ontario Restaurant Hotel & Motel Association (ORHMA)

### General

1. The Municipal Accommodation Tax (MAT) applies to a sales tax on hotel accommodation.
2. The City of Peterborough is seeking to retain the Ontario Restaurant Hotel & Motel Association (ORHMA) to act as its collection agent under a fee for service contract, for all properties subject to the tax within the City of Peterborough.

### Proposed Approach

1. The ORHMA would collect the MAT on behalf of the City of Peterborough utilizing the ORHMA's existing network.
2. The ORHMA would also be responsible for remitting amounts collected to the City of Peterborough, and for accounting and auditing of collections and remittances.

### Privacy

1. The Municipal Freedom of Information and Protection of Privacy Act (MFIPPA) will govern all activities.

### Roles and Responsibilities of Peterborough and ORHMA in Setting up MAT Collection System

City of Peterborough	ORHMA
<ul style="list-style-type: none"><li>• Provide detailed design of the MAT</li><li>• Obtain Council approval of the design</li><li>• Enact detailed by-law</li><li>• Provide detailed reporting requirements</li><li>• Develop public communications strategy</li></ul>	<ul style="list-style-type: none"><li>• Co-lead development of business requirements based on City's design to allow for collection of MAT</li><li>• Lead monthly revenue remittance process</li><li>• Provide input to the communications plan</li><li>• Prepare and issue notifications to properties subject to MAT</li></ul>

## **Key Responsibilities**

1. MAT will be collected by the ORHMA through its existing service network.
2. Hotel operators will be required to collect the MAT and remit to the ORHMA according to the requirements and forms established by the ORHMA for remittance on a monthly basis.
3. All taxes collected by the ORHMA under the collection agreement are to be remitted by the ORHMA to the City on a monthly basis.
4. Remittance will be accompanied by a monthly report indicating the average number of rooms available, the average daily rate, total room charges for the month, the total tax collected and remitted, and any other details required by the City of Peterborough.
5. Hotel operators must remit the MAT to the ORHMA by electronic transfer, cash, certified cheque or by any other method deemed acceptable by the City of Peterborough.
6. The City of Peterborough is responsible for remittances to Peterborough & the Kawarthas Economic Development (PKED).
7. The City of Peterborough remains responsible for remittances of any applicable taxes.

## **Communications and Notification Requirements**

1. The ORHMA will be responsible to distribute information, notifications and communication materials to entities subject to payment of the MAT.
2. All such materials and communications will be developed by PKED, and/or jointly with the ORHMA.
3. All communications and materials distributed under the MAT program must be approved in advance by PKED.
4. The City may also undertake to issue its own communications.

## **Effective Date and Term**

1. The effective date of the agreement is the same as the effective date of the MAT by-law.
2. The service agreement with the ORHMA to act as the City's MAT administration agent will specify an initial term of two years, with annual renewals based upon satisfactory performance and successful negotiations.
3. Either party may terminate the service agreement without cause, by providing not less than xx days' notice of its intention to terminate.

## **Financial Reconciliation**

1. The MAT collected will be separated from the ORHMA's revenues and expenditures and deposited into a designated City of Peterborough account.
2. The ORHMA will perform daily financial reconciliation of amounts collected and investigate and rectify any financial anomalies.
3. The ORHMA will perform a payment transfer to the City of Peterborough on a monthly basis.
4. The ORHMA shall invoice the City for services provided under the service agreement.

## **Refunds**

1. The administration, approval and issuance of any refunds collected under the MAT will be the responsibility of the City.

## **Reporting Requirements**

1. The ORHMA will provide the City of Peterborough with reports on a monthly/yearly basis to support various City functions related to the MAT including reconciliation, refund verification and auditing.
2. The following reports will be produced by the ORHMA and made available electronically to the City.

## **Monthly Reconciliation Report:**

Detailed reconciliation reports identifying the number of transactions and MAT revenue collected by the ORHMA and submitted to the City.

**Monthly Refund Report:** The ORHMA will send the City a monthly report to support refunds processed.

**Audit Reports:** All audit findings, reports and summaries shall be provided, unaltered and completely, to the City.

## **ORHMA Liability**

1. The ORHMA agrees to assume liability for its failure to report, and/or remit the correct amount collected of the MAT, and the City shall impose penalties for such failure.
2. The ORHMA shall not be liable to the City for any unremitted MAT funds owed by the individual hotel entities that remain unpaid.
3. The ORHMA will collaborate with the City to pursue collection methods as directed by the City.

## **Audit Requirements**

1. The ORHMA is required to engage an auditor to undertake an internal audit concerning ORHMA's MAT financial operations.
2. The audit of financial operations shall be undertaken not less frequently than annually following year end.
3. The costs of conducting audits shall be at ORHMA's expense.
4. All audit findings, reports and summaries shall be provided, unaltered and completely, to the City within 10 days of receipt by the ORHMA.
5. The independent audits of the individual hotel entities subject to the MAT will be at the discretion of the City of Peterborough.
6. In all instances, the City reserves the right to engage an independent auditor for its purposes, to audit, without limitation, the ORHMA's operations as they concern the MAT or the collection of the MAT by the ORHMA, and/or for compliance with the City's by-law.

## **ORHMA's Estimate of Costs to Provide Collections**

1. The ORHMA to act as the City of Peterborough 's agent, under a fee for service contract, to collect and remit the MAT for all properties subject to the tax within the City of Peterborough.
2. Fee for service rendered to ORHMA will not exceed:
  - i) A one-time fee of \$3,000.00 plus 13% HST, for a total of \$3,390.00; and
  - ii) Quarterly Fee of an amount equal to one percentage (1%) of the Monthly Remittances to the City.
3. The above fees shall include labour, profit, other overhead, materials, equipment, licenses and any/all other operational costs and fees associated with the services.
4. The City shall not be responsible for any additional costs. Labour or direct expenses incurred by the ORHMA over and above this amount shall not be charged to the City.
5. Any additional fees or expenses must be pre-authorized in writing by the City Treasurer before the ORHMA undertakes any additional work.

## **Appendix C**

### **Key Principles to be included in the Agreement between the Corporation of the City of Peterborough and Peterborough & The Kawarthas Economic Development (PKED) Regarding the Distribution and Use of Funding Generated from the Municipal Accommodation Tax**

- 1) 50% of the proceeds from the Municipal Accommodation Tax, net of the reasonable costs of collecting and administering the tax, shall be deposited into a account controlled by PKED.
- 2) The monies shall be used by PKED to:
  - a) Expand opportunities for tourism in Peterborough & the Kawarthas.
  - b) Pursue the following objectives and outcomes:
    - i) increase visitations to the City of Peterborough through destination marketing of Peterborough & the Kawarthas as a destination;
    - ii) enhance Peterborough's national and international profile;
    - iii) support partnership development, product development and industry growth;
    - iv) fund bid requirements for major events in consultation with the City of Peterborough; and
    - v) to become more competitive with other provincial and national cities in Canada.
- 3) The PKED Board will determine the distribution of funds and approve the associated business and strategic marketing plans.

## Appendix D

### Examples of MAT Across Ontario

The following chart provides examples of the MAT across Ontario.

Regional Tourism Organization	Region/Municipality	Current Analysis	Rate
1	London	MAT in place, effective October 1, 2018. Investigating whether to impose tax on AirBNBs	4%
1	Windsor	MAT in place, effective October 1, 2018	4%
2	Niagara-on-the-Lake	No existing DMF – decision to pursue MAT defeated by council in January 2018.	
3	Hamilton	DMF will remain in place	3%
3	Oakville	MAT in place as of January 1, 2019	4%
4	Waterloo	Pursuing MAT after fall 2018 election	4%
5	Toronto	MAT in place to replace existing DMF of 3%, effective April 1, 2018.	4%
5	Mississauga	MAT in place, effective April 1, 2018.	4%
6	Markham	MAT in place, effective January 1, 2019	4%
6	Vaughan	MAT in place, April 1, 2019	4%
7	Barrie	MAT in place, effective January 1, 2019	4%
7	Bruce-Grey-Simcoe	Considering MAT	
8	Peterborough	No Existing DMF in place. DMF dissolved in 2018	DMF used to collect 3%
9	Brockville	MAT in place, effective May 1, 2018	4%
9	Kingston	MAT to replace existing DMF of 3% (in place since 2004), effective August 1, 2018. AirBNB to be included in tax once regulated.	4%
9	Cornwall	MAT in place, effective June 1, 2018.	4%
10	Ottawa	MAT in place, effective January 2018	4%
12	Huntsville	MAT in place, effective April 1, 2019	4%
12	Sudbury	MAT in place, effective July 1, 2018	4%
13a	North Bay	MAT in place as of 2019	4%