



Staff Report

Corporate & Financial Services

Report To: COW- Admin, Corp and Finance, SI, Comm. Services
Meeting Date: April 13, 2026
Report Number: CFS.26.026
Title: Follow Up Report to March 31 Public Meeting: Changes to Municipal Accommodation Tax (MAT) By-law
Prepared by: Monica Quinlan, Director of Corporate & Financial Services

A. Recommendations

THAT Council receive Staff Report CFS.26.026, entitled "Follow Up Report to March 31 Public Meeting: Changes to Municipal Accommodation Tax (MAT) By-law";

AND THAT Council approve the proposed amendments to the Municipal Accommodation Tax By-law, including the implementation of a modified reporting structure based on accommodation provider size;

AND THAT staff be directed to update the By-law and implement the revised process.

B. Overview

The purpose of this report is to present the results of the Public Meeting held on March 31, 2026 regarding proposed amendments to the Municipal Accommodation Tax (MAT) By-law, and to seek Council approval for updates to the MAT administration process, including a modified reporting structure.

C. Background

The Municipal Accommodation Tax (MAT) program has now been in effect within the Town of The Blue Mountains for over one year. The program was initially implemented using a quarterly reporting structure, based on feedback received from accommodation providers at the time, with the intent of minimizing administrative burden for operators.

During the first year of implementation, Town staff adopted an education-first and flexible approach to administration and enforcement, recognizing that MAT represented a new program for both staff and accommodation providers. This included accepting late reporting and payment and, in some cases, reversing calculated amounts and penalties where compliance was achieved after the deadline.

In addition, the Town had initially anticipated utilizing a third-party software platform to administer MAT reporting and remittance. As this platform was not fully operational in a manner that met the Town's needs, staff developed and implemented an internal solution to support the program. While effective, this approach has required a significant degree of manual administration.

As the program has matured, staff have identified opportunities to improve clarity, consistency, and administrative efficiency.

D. Analysis

Program Performance and Administrative Considerations:

Administration of the MAT program has required substantial staff effort, particularly in relation to compliance monitoring and follow-up.

As presented during the Public Meeting, for the third quarter (Q3) deadline:

- approximately 62% of providers had submitted their remittance report; and
- approximately 58% had completed payment

This level of compliance results in a significant volume of administrative activity, including:

- issuing reminder and follow-up communications;
- manually reconciling reported amounts;
- preparing and issuing warning notices;
- calculating estimated MAT for non-reporting properties;
- transferring amounts to the tax roll; and
- reversing charges where late compliance is achieved.

The current structure results in repeated handling of the same accounts and limits administrative efficiency.

Proposed By-law and Process Amendments:

As outlined in the previous report and presented at the Public Meeting, staff are proposing amendments to improve clarity, consistency, and administrative efficiency.

Key changes include:

- aligning reporting and payment deadlines to 15 days following the end of each reporting period;
- implementing a formal warning and escalation process for non-compliance;
- introducing a \$50 administrative fee when MAT amounts are added to the tax roll; and
- establishing clear timelines for the reversal of manually calculated MAT amounts.

These changes represent a transition from an education-focused implementation approach to a more standardized and consistent administrative framework.

Public Consultation Summary:

A Public Meeting was held on March 31st, 2026 to present the proposed amendments and gather feedback from accommodation providers and stakeholders.

Feedback received was constructive and reflected a range of perspectives (see attachment #1 for Public Comments).

Key themes included:

- Support for Process Improvements

There was some general support for the proposed changes aimed at improving clarity, consistency, and enforcement, particularly with respect to aligning deadlines and formalizing the non-compliance process.

- Recognition of Administrative Challenges

Participants acknowledged the need for a process that is efficient and manageable for both the Town and accommodation providers.

- Differing Perspectives on Reporting Frequency

Larger accommodation providers generally expressed a preference for monthly reporting, citing alignment with internal accounting practices and cash flow management.

Smaller operators generally preferred to maintain quarterly reporting, citing simplicity and reduced administrative burden.

- Interest in a Tiered Reporting Approach

A hybrid model, whereby larger operators report more frequently than smaller operators, was discussed. Feedback indicated some support for this approach, along with recognition that clarity and fairness would be important considerations.

Staff Analysis:

Staff have carefully considered the feedback received through the public consultation process in conjunction with operational requirements.

The current quarterly reporting structure, while initially requested by the sector, results in a high degree of manual administration, particularly where compliance is not achieved within prescribed timelines.

A full transition to monthly reporting for all providers would significantly increase administrative volume and would require additional staffing or system enhancements.

A modified reporting structure provides a balanced approach; however, it introduces additional complexity, including:

- managing multiple reporting cycles;
- defining and administering eligibility thresholds; and
- ensuring clear communication and consistent application.

In refining the proposed threshold, staff considered both administrative practicality and the distribution of accommodation providers within the Town. A threshold of greater than 5 rentable units is intended to capture operators with a higher level of activity and typically more established administrative processes, making monthly reporting more manageable. At the same time, it avoids placing additional administrative burden on smaller operators, who may not have the same capacity.

This approach provides a practical and proportionate balance between operational efficiency and fairness across the sector.

Based on stakeholder feedback and operational considerations, staff recommend proceeding with a modified reporting structure, as follows:

- Accommodation providers with greater than 5 rentable units are required to report and remit MAT on a monthly basis; and
- All other accommodation providers continue to report and remit MAT on a quarterly basis.

This approach:

- responds to feedback from higher-volume operators;
- maintains a manageable reporting structure for smaller operators; and
- balances administrative efficiency with operational practicality.

In Conclusion, the MAT program has transitioned beyond its initial implementation phase. The proposed amendments and modified reporting structure reflect the continued maturation of the program and aim to balance stakeholder feedback with the need for a clear, consistent, and administratively efficient framework.

E. Strategic Priorities

1. Communication and Engagement

We will enhance communications and engagement between Town Staff, Town residents and stakeholders

2. Organizational Excellence

We will continually seek out ways to improve the internal organization of Town Staff and the management of Town assets.

F. Environmental Impacts

N/A

G. Financial Impacts

The proposed changes are not expected to negatively impact revenues. Improved compliance and more timely remittance are anticipated to support revenue stability.

The introduction of an administrative fee will partially offset the additional staff time required to manage non-compliant accounts.

Any increase in administrative complexity associated with a modified reporting structure will be monitored and managed within existing resources where possible.

H. In Consultation With

Tim Hendry, Director of Strategic Initiatives
Amy Moore, Manager of Revenue
Heather McFarlane, Budget Analyst

I. Public Engagement

The topic of this Staff Report has been the subject of a Public Meeting and/or Public Information Centre which took place on **March 31st, 2026**. Those who provided comments at the Public Meeting and/or Public Information Centre, including anyone who has asked to receive notice regarding this matter, has been provided notice of this Staff Report. Any comments regarding this report should be submitted to Monica Quinlan, Director of Corporate & Financial Services directorcfs@thebluemountains.ca.

J. Attached

1. Attachment 1 – Public Comments Summary

Respectfully submitted,

Monica Quinlan,
Director of Corporate & Financial Services

For more information, please contact:
Monica Quinlan, Director of Corporate & Financial Services
directorcfs@thebluemountains.ca
519-599-3131 extension 231

Report Approval Details

Document Title:	CFS.26.026 Followup to March 31 Public Meeting RE Changes to MAT Bylaw.docx
Attachments:	- Att 1 Public Comments - MAT Meeting March 31 2026.pdf
Final Approval Date:	Apr 2, 2026

This report and all of its attachments were approved and signed as outlined below:

No Signature found

Tim Hendry - Apr 2, 2026 - 1:55 PM

Monica Quinlan - Apr 2, 2026 - 2:01 PM

March 31, 2026 - MAT Public Meeting	
Date	Comment
20-Feb-26	<p>Comments from Tamara Adamson</p> <p>Ms. Adamson feels that this tax is not only time consuming for a host to pay and document these amounts she feels that guests are already paying 13% HST as well as an additional 4% for this tax and this is a large amount of taxes for guests to pay.</p> <p>Ms. Adamson thought that this tax was implemented to provide more visibility to Blue mountain such as advertising and promotion. Based on the previous e-mail I received it seems that this is not the case. What exactly are you trying to achieve from this tax implementation? It seems that you would like to provide these funds to non-profit organizations. What type of non- profit organizations are you referring to and why would they need this money?</p> <p>Ms. Adamson feels that this tax should not have been implemented as it seems that there is confusion what this money will/should be used for?</p>
22-Feb-26	<p>Comments from Stu Frith</p> <ul style="list-style-type: none"> - Mr. Frith recommends changing MAT remittances from quarterly to monthly to match standard business/accounting cycles used by most accommodation providers. - Claimed benefits of monthly remittance: more timely/accurate payments, reduced administrative burden, and improved compliance (noting current 58% compliance as unacceptable and costly to administer). - Monthly remittance would provide the Town and the Destination Marketing Organization (DMO) with more predictable cash flow and timelier monthly data to support tourism planning and operations. - Mr. Frith also requests that the Town Finance Department collaborates more with industry groups (e.g., BMSTA and BMVA) to improve education, guidance, and support for slow/non-paying operators; they note the DMO previously handled monthly remittances for the 2% VAF, showing this cadence is workable.
26-Mar-26	<p>Comments from Sue Metcalfe</p> <p>Sue Metcalfe, owner of a property on Sunset Boulevard in the Town of The Blue Mountains, has operated licensed short-term rentals since 2015 (renting since 1992) and understands the seasonal nature of reporting based on primarily spring/summer bookings. She states she has fully complied with the Municipal Accommodation Tax (MAT) since it began in January 2025, but found the initial reporting schedule difficult to track and believes a true quarterly system would be clearer and improve compliance. She supports the proposed amendment to align reporting and payment deadlines within 15 days after each quarter (March, June, September, December) and recommends automatic or portal-based payment receipts to support potential Canada Revenue Agency audits. She opposes any move to monthly reporting, noting it would be unnecessarily burdensome and would require repeated nil filings for much of the year for seasonal operators like herself.</p>

March 31, 2026 - MAT Public Meeting

Date	Comment
28-Mar-26	<p>Comments from Sabrina Wang & Johnson Yuan</p> <p>A 15-day reporting timeline would be operationally challenging, as many property owners and management companies need adequate time to reconcile and validate records, and shortening the window could increase errors and administrative strain—especially for smaller operators or those managing multiple properties. Maintaining the current 30-day post-quarter reporting deadline (with payment still required within that period if needed) is a more practical approach that supports accurate reporting, reduces the risk of unintentional non-compliance, and aligns with Council’s goal of timely compliance while engaging the community.</p>
31-Mar-26	<p>Virtually at Public Meeting - Negar Pooya</p> <p>My parents invested their retirement savings in a Blue Mountain chalet with the hope of bringing our family together and generating a return. Unfortunately, since COVID, costs have continued to rise while rental demand has declined significantly. Over the past several years, all rental income has gone toward city fees, operator costs, and maintenance — leaving nothing for the family, including something as simple as a ski pass.</p> <p>I want to ask whether the city is aware of the financial pressure facing chalet owners. We are concerned that the current model treats owners as a reliable revenue source without offering a path to profitability. We also have questions about the effectiveness of current marketing efforts and visitor growth strategies.</p> <p>Additionally, applying a MAT (Municipal Accommodation Tax) to properties that are not generating any profit does not seem fair or reasonable. Owners who are already operating at a loss should not be further burdened by a tax designed for profitable accommodations.</p> <p>What solutions or support does the city have for chalet owners who are losing money year after year?</p>
31-Mar-26	<p>In Person at Public Meeting - Patti Kendall - Blue Mountain Village Association</p> <p>Ms. Kendall commented that the process that is being suggested by the Town for MAT tax collection is a very similar process to what BMVA has used in the past for collections of the 2% village amenity fee from its members and works most efficiently. The BMVA would like to ensure that the number used for quarterly number of units does account for inns and motels in the area.</p>

From: [REDACTED]
Subject: RE: MAT bylaw
Date: Sunday, February 22, 2026 8:03:20 PM
Attachments: [REDACTED]

Hello Tamara,

Further to the email below from the Acting Deputy Clerk, I am writing to advise that Staff Report CFS.26.012 included on the February 23 Committee of the Whole Agenda seeks Council direction to proceed to a Public Meeting on March 31 to receive public comments regarding the proposed changes to the Municipal Accommodation Tax Bylaw. Below, I am providing you with the link to the Town's webpage where you will find information regarding the Municipal Accommodation Tax. Should you have additional questions, I encourage you to reach out to Tim Hendry, Director of Strategic Initiatives at [REDACTED].

[Municipal Accommodation Tax webpage](#)

Please let us know if you have any questions regarding the above.

Kind regards,

Corrina Giles, CMO, Dipl.M.M.

Town Clerk

Town of The Blue Mountains, 32 Mill Street, P.O. Box 310, Thornbury, ON N0H 2P0

Tel: 519-599-3131 ext. 232 | Fax: 519-599-7723

Email: cgiles@thebluemountains.ca | Website: www.thebluemountains.ca

As part of providing [accessible customer service](#), please let me know if you have any accommodation needs or require communication supports or alternate formats.

From: Carrie Fairley [REDACTED]
Sent: February 20, 2026 3:55 PM
To: Tamara Adamson [REDACTED] Council [REDACTED]
SMT [REDACTED]
Cc: Town Clerk [REDACTED]
Subject: RE: MAT bylaw

Good afternoon,

I acknowledge receipt of your email and comments regarding Staff Report CFS.26.012, MAT By-law Update and confirm that the same has been circulated to Council and Staff.

Have a nice weekend.

Carrie Fairley

Acting Deputy Clerk

Secretary-Treasurer to Committee of Adjustment

Town of The Blue Mountains, 32 Mill Street, P.O. Box 310, Thornbury, ON N0H 2P0

Tel: 519-599-3131 ext. 219| Fax: 519-599-7723

Email: [REDACTED] | Website: www.thebluemountains.ca

As part of providing [accessible customer service](#), please let me know if you have any accommodation needs or require communication support or alternate formats.

From: Tamara Adamson [REDACTED]
Sent: February 20, 2026 1:46 PM
To: Town Clerk [REDACTED]
Cc: Tamara Adamson [REDACTED]
Subject: MAT bylaw

Hi I will be attending the meeting with respect to the above tax. I feel that this tax is not only time consuming for me as a host to pay and document these amounts I feel that guests are already paying 13% HST as well as an additional 4% for this tax and this is a large amount of taxes for guests to pay.

I thought that this tax was implemented to provide more visibility to Blue mountain such as advertising and promotion. Based on the previous e-mail I received it seems that this is not the case. What exactly are you trying to achieve from this tax implementation? It seems that you would like to provide these funds to non-profit organizations. What type of non- profit organizations are you referring to and why would they need this money?

In my opinion I feel that this tax should not have been implemented as it seems that there is confusion what this money will/should be used for?

Tamara Adamson
President & Property Owner | GreatVacation4U

[REDACTED]
website: www.greatvacation4u.com

From: [Corrina Giles](#)
To: [Stu Frith](#)
Cc: [Council](#); [Adam Smith](#); [Alan Pacheco](#); [Monica Quinlan](#); [Ryan R. Gibbons](#); [Sarah Traynor](#); [Tim Hendry](#); [Tim Murawsky](#); [Amy Moore](#); [Tracy Nowak](#); [Carrie Fairley](#)
Subject: RE: Public Comment | Response to Council Regarding Staff Report CFS.26.012 | Municipal Accommodation Tax By-law Update
Date: Sunday, February 22, 2026 6:52:07 PM
Attachments: [image001.png](#)
[image002.png](#)

Hello Stu,

I acknowledge receipt of your email below in response to Staff Report CFS.26.012 included on the February 23 Committee of the Whole Agenda. As noted in the staff report, staff are seeking Council direction to proceed to a Public Meeting on March 31 to receive public comments regarding the proposed changes to the MAT Bylaw. By way of copy, I have forwarded your email to Council and staff for information, and I confirm your comments will be included in the record of the March 31 Public Meeting, and attached to the followup staff report regarding this matter.

Kind regards,

Corrina Giles, CMO, Dipl.M.M.

Town Clerk

Town of The Blue Mountains, 32 Mill Street, P.O. Box 310, Thornbury, ON N0H 2P0

Tel: 519-599-3131 ext. 232 | Fax: 519-599-7723

Email: cgiles@thebluemountains.ca | Website: www.thebluemountains.ca

As part of providing [accessible customer service](#), please let me know if you have any accommodation needs or require communication supports or alternate formats.

From: Stu Frith [REDACTED]
Sent: February 22, 2026 8:00 AM
To: Council [REDACTED] Shawn McKinlay [REDACTED]
Alex Maxwell [REDACTED] Gail Ardiel [REDACTED] Paula
Hope [REDACTED] June Porter [REDACTED] Peter
Bordignon [REDACTED] TBM Mayor [REDACTED]
Cc: Adam Smith [REDACTED] Monica Quinlan
[REDACTED] Corrina Giles [REDACTED] Town Clerk
[REDACTED] Kyra Dunlop [REDACTED] Tim Hendry
[REDACTED] Amy Moore [REDACTED] TBM - Municipal
Accommodation Tax [REDACTED]
Subject: Public Comment | Response to Council Regarding Staff Report CFS.26.012 | Municipal Accommodation Tax By-law Update

Good morning Members of Council and Town Staff,

As an industry stakeholder, I appreciate the opportunity to provide input on Staff

Report CFS.26.012 regarding the proposed updates to the Municipal Accommodation Tax (MAT) By-law.

I respectfully suggest that Council consider transitioning the MAT remittance schedule from a quarterly to a monthly remittance system, aligning with commonly accepted accounting standards and standard monthly business reporting practices.

Most accommodation providers operate on monthly accounting cycles. Revenues are reconciled, expenses are paid, and financial reporting is completed monthly. Aligning MAT remittance with this existing cadence would:

- Ensure MAT remittance aligns with the regular rhythm of business accounting and bill payments
- Increase the likelihood of timely and accurate remittances
- Reduce administrative burden by integrating MAT into established monthly accounting workflows
- Improve overall compliance (58% compliance is unacceptable; a structural change over to monthly remittances will improve these numbers and significantly reduce the current Municipal admin cost burden).
- Provide more fluid and predictable MAT funds access for both the Town and the Destination Marketing Organization (DMO). Planning requires alignment with a better cadence for MAT funds access. The quarterly remittance cadence is clearly out of sync with the planning process cadence.
- This results in monthly reporting which provides timely data for the DMO. The DMO can then use this data to better support the tourism industry and ensure necessary DMO cash flow.

An important point supporting the recommendation to convert to monthly remittances is that the DMO historically managed monthly remittances of the 2% VAF. Both the DMO and those responsible for remittances followed that monthly cadence, which was the reality for stakeholders previously. The obvious conclusion is that remittances should be converted to monthly.

The current quarterly remittance structure clearly creates challenges for stakeholders, so a municipal solution is clearly needed. Longer reporting intervals increase the risk of oversight, reconciliation complications, and delayed remittance. A monthly system keeps the obligation current and top-of-mind for accommodation providers, reducing the accumulation of large lump-sum payments and simplifying financial tracking.

In addition, I suggest the Town's Finance Department work more closely with industry stakeholders, such as the Blue Mountain Short Term Accommodation Owners

Association (BMSTA) and the Blue Mountain Village Association (BMVA) in order to support accommodation providers by assisting slow or non-paying entities with compliance practices and remittance procedures. Let industry help itself. Collaborative education, clear guidelines, and open communication will strengthen compliance and foster a cooperative relationship between the municipality and the industry.

A move to monthly remittance is a straightforward administrative adjustment that aligns with standard accounting practices, improves compliance outcomes, and benefits all parties involved.

Thank you for your consideration of this well-considered recommendation.

Sincerely,



From: [REDACTED]
To: [REDACTED]
Cc: [REDACTED]
Subject: FW: Submission re: Municipal Accommodation Tax By-law Update (CFS.26.012)
Date: Thursday, March 26, 2026 8:30:05 AM
Attachments: [image001.png](#)
[image003.png](#)

Hi Tracy,
Here is a comment to the MAT by-law updates to add to the spreadsheet.
Thanks,
Amy

Amy Moore

Manager of Revenue

Town of The Blue Mountains, 32 Mill Street, P.O. Box 310, Thornbury, ON
N0H 2P0

Tel: [REDACTED] | Fax: 519-599-2474 | Toll Free: 1-888-258-6867

Email: [REDACTED] | Website:

www.thebluemountains.ca

As part of providing [accessible customer service](#), please let me know if you have any accommodation needs or require communication supports or alternate formats.

From: Sue Metcalfe [REDACTED]
Sent: Thursday, March 26, 2026 3:32 AM
To: Amy Moore [REDACTED]; Town Clerk [REDACTED]
Cc: Sue Metcalfe [REDACTED]
Subject: Submission re: Municipal Accommodation Tax By-law Update (CFS.26.012)

Dear Sir:

I am the owner of 139 Sunset Boulevard in the Town of Blue Mountains. I have been renting my property since 1992, and it has been licensed as a Short-Term Accommodation (STA) since 2015. My rentals occur primarily in the spring and summer months, largely to repeat renters, giving me a clear understanding of seasonal reporting patterns.

I have complied fully with the Town's Municipal Accommodation Tax (MAT) requirements since their introduction in January 2025. The initial implementation, with first reporting due at the end of April and subsequent reporting and payment deadlines, was difficult to track. A clear quarterly system will be much easier for owners to understand and follow.

I support the proposed amendment to align reporting and payment deadlines within 15 days

following the end of each quarter. A streamlined system with fewer deadlines is more efficient, easier to remember, and will support higher levels of compliance.

Structuring reporting on a true quarterly basis (March, June, September, and December) is a practical improvement over the approach implemented in 2025 and better reflects typical rental cycles.

I would also recommend that receipts for payments be automatically issued by the Town, or made readily available through an online portal. Receipts are necessary to support any audits of rental income by the Canada Revenue Agency.

With respect to compliance measures, a clear and simple reporting system is the best way to encourage timely and accurate reporting/remitting. Reducing administrative complexity will help ensure that responsible operators remain compliant without unnecessary burden.

Staff have been asked to consider a shift to monthly reporting and payment requirements. I do not support this change. Monthly filing would be unnecessarily onerous for STA owners and would increase administrative burden without clear benefit.

In my case, the majority of bookings/MAT payments are made in the first quarter. A monthly system would require repeated nil filings throughout the remainder of the year, creating unnecessary work for both property owners and the Town.

For these reasons, I support a simplified quarterly reporting and payment system, with aligned deadlines and improved receipt accessibility.

Sincerely,

Sue Metcalfe

From: [REDACTED]
Subject: RE: Notice of Public Meeting - MAT by-law proposed amendments
Date: Monday, March 30, 2026 10:16:33 AM
Attachments: [image002.png](#)
[image004.png](#)
[image001.png](#)

Good morning, Sabrina,

On behalf of Amy Moore, Manager of Revenue, I acknowledge receipt of your email and comments regarding [Public Meeting: Amendments to By-law 2024-74 to establish a Municipal Accommodation Tax \(MAT\) and a Municipal Accommodation Tax Reserve](#), included on the March 31, 2026, Council, Public Meeting Agenda and confirm that your comments have been circulated to Council and Staff. I further confirm that your comments will be included in a follow-up staff report for this matter.

Take care,

Carrie Fairley

Acting Deputy Clerk
Secretary-Treasurer to Committee of Adjustment
Town of The Blue Mountains, 32 Mill Street, P.O. Box 310, Thornbury, ON N0H 2P0
Tel: 519-599-3131 ext. 219 | Fax: 519-599-7723
Email: cfairley@thebluemountains.ca | Website: www.thebluemountains.ca

As part of providing [accessible customer service](#), please let me know if you have any accommodation needs or require communication support or alternate formats.

From: Sabrina Wang <sabrinawj@hotmail.com>
Sent: Saturday, March 28, 2026 4:06 PM
To: TBM - Municipal Accommodation Tax <mat@thebluemountains.ca>; Amy Moore <amoore@thebluemountains.ca>
Subject: Notice of Public Meeting - MAT by-law proposed amendments

Amy,

Thank you for sharing the proposed amendments to the Municipal Accommodation Tax (MAT) By-law.

As a property owner, I find the proposed 15-day reporting and payment deadline too tight from an operational and administrative perspective. Preparing accurate MAT reporting requires time to reconcile bookings, verify revenues, and ensure completeness, particularly when managing multiple properties or platforms.

A shortened timeline increases the risk of errors and unintentional non-compliance, which may ultimately create additional follow-up work for both property owners and the City.

The current 30-day reporting period after each quarter is more practical and allows for accurate and reliable submissions while still maintaining timely compliance. I would recommend maintaining the existing 30-day timeline rather than moving to a 15-day requirement.

Sabrina

From: TBM - Municipal Accommodation Tax <mat@thebluemountains.ca>
Sent: March 23, 2026 11:17
To: TBM - Municipal Accommodation Tax <mat@thebluemountains.ca>
Subject: Notice of Public Meeting - MAT by-law proposed amendments

Dear Property Owner/Management Company,

Please be advised that staff report [CFS.26.012 Municipal Accommodation Tax By-law Update](#) was presented to the Committee of the Whole on February 23, 2026. Council has directed staff to proceed to the March 31, 2026 Public Meeting to receive comments from the public on the proposed changes to the Municipal Accommodation Tax By-law.

A summary of the proposed amendments include:

- Reporting and payment deadline, both within 15 days following the end of each quarter;
- Outlines a process for non-compliance;
- Adds a \$50 administrative fee for adding the MAT to the property tax account when the owner is non-compliant;
- Non-compliant properties where the manually calculated MAT has been added to the tax roll will only be removed from the tax account if the MAT is **reported and paid** within 30 days of adding the charge to the tax account.

Council also directed staff to explore a monthly reporting structure for MAT, which would require accommodation providers to remit MAT revenues monthly, rather than quarterly. This recommendation may also be discussed at the Public Meeting. No decisions will be made at the March 31 Public Meeting. This is the time for Council to receive comments on the recommended amendments to the By-law.

At the April 13, 2026 Committee of the Whole Meeting, staff will provide Council with a staff report that summarizes the comments received at the Public Meeting and will request direction from Council on the proposed amendments. Council will consider enactment of a revised Bylaw at the April 20, 2026 Council Meeting.

Please refer to the attached notice for additional details.

We look forward to hearing from the short-term rental community.

Thank you,



Amy Moore

Manager of Revenue
Town of The Blue Mountains, 32 Mill Street, P.O. Box 310, Thornbury, ON N0H 2P0
Tel: 519-599-3131 ext. 312 | Fax: 519-599-2474 | Toll Free: 1-888-258-6867
Email: amoore@thebluemountains.ca | Website: www.thebluemountains.ca

From: [REDACTED]
Subject: RE: Notice of Public Meeting - MAT by-law proposed amendments
Date: Monday, March 30, 2026 10:18:16 AM
Attachments: [image001.png](#)
[image005.png](#)
[image002.png](#)

Good morning, Johnson,

On behalf of Amy Moore, Manager of Revenue, I acknowledge receipt of your email and comments regarding [Public Meeting: Amendments to By-law 2024-74 to establish a Municipal Accommodation Tax \(MAT\) and a Municipal Accommodation Tax Reserve](#), included on the March 31, 2026, Council, Public Meeting Agenda and confirm that your comments have been circulated to Council and Staff. I further confirm that your comments will be included in a follow-up staff report for this matter.

Take care,

Carrie Fairley

Acting Deputy Clerk

Secretary-Treasurer to Committee of Adjustment

Town of The Blue Mountains, 32 Mill Street, P.O. Box 310, Thornbury, ON N0H 2P0

Tel: [REDACTED] Fax: 519-599-7723

Email: cfairley@thebluemountains.ca | Website: www.thebluemountains.ca

As part of providing [accessible customer service](#), please let me know if you have any accommodation needs or require communication support or alternate formats.

From: Johnson Yuan [REDACTED]
Sent: Saturday, March 28, 2026 4:00 PM
To: Amy Moore [REDACTED]
Subject: Fw: Notice of Public Meeting - MAT by-law proposed amendments

Amy,

Thank you for sharing the proposed amendments to the Municipal Accommodation Tax (MAT) By-law.

I would like to provide feedback regarding the proposed change to the reporting and payment deadline, specifically the requirement to submit within 15 days following the end of each quarter.

From an operational and administrative perspective, a 15-day timeline is quite tight. Many property owners and management companies require sufficient time to complete reconciliations, validate records, and ensure accuracy in reporting. A shortened timeline may increase the risk of errors and create additional administrative pressure, particularly for smaller operators or those managing multiple properties.

The current approach—allowing reporting and submission within 30 days after each quarter, provides a more reasonable and practical timeframe while still ensuring timely compliance. the payment could be within the 30 days if required.

Given these considerations, I would respectfully suggest maintaining the existing 30-day reporting deadline. This would better support accurate reporting and reduce the likelihood of unintentional non-compliance.

Thank you for the opportunity to provide input. I appreciate Council's efforts to engage with the community on these proposed changes.

Johnson

From: TBM - Municipal Accommodation Tax [REDACTED]
Sent: March 23, 2026 11:17
To: TBM - Municipal Accommodation Tax [REDACTED]
Subject: Notice of Public Meeting - MAT by-law proposed amendments

Dear Property Owner/Management Company,

Please be advised that staff report [CFS.26.012 Municipal Accommodation Tax By-law Update](#) was presented to the Committee of the Whole on February 23, 2026. Council has directed staff to proceed to the March 31, 2026 Public Meeting to receive comments from the public on the proposed changes to the Municipal Accommodation Tax By-law.

A summary of the proposed amendments include:

- Reporting and payment deadline, both within 15 days following the end of each quarter;
- Outlines a process for non-compliance;
- Adds a \$50 administrative fee for adding the MAT to the property tax account when the owner is non-compliant;
- Non-compliant properties where the manually calculated MAT has been added to the tax

roll will only be removed from the tax account if the MAT is **reported and paid** within 30 days of adding the charge to the tax account.

Council also directed staff to explore a monthly reporting structure for MAT, which would require accommodation providers to remit MAT revenues monthly, rather than quarterly. This recommendation may also be discussed at the Public Meeting. No decisions will be made at the March 31 Public Meeting. This is the time for Council to receive comments on the recommended amendments to the By-law.

At the April 13, 2026 Committee of the Whole Meeting, staff will provide Council with a staff report that summarizes the comments received at the Public Meeting and will request direction from Council on the proposed amendments. Council will consider enactment of a revised Bylaw at the April 20, 2026 Council Meeting.

Please refer to the attached notice for additional details.

We look forward to hearing from the short-term rental community.

Thank you,



Amy Moore

Manager of Revenue

Town of The Blue Mountains, 32 Mill Street, P.O. Box 310, Thornbury, ON
N0H 2P0

Tel: [REDACTED] Fax: 519-599-2474 | Toll Free: 1-888-258-6867

Email: [REDACTED] | Website: www.thebluemountains.ca

As part of providing [accessible customer service](#), please let me know if you have any accommodation needs or require communication supports or alternate formats.

From: [Web Committee](#)
To: [Director CFS](#)
Subject: Webform submission from: Director of Corporate and Financial Services
Date: Tuesday, March 31, 2026 12:22:19 PM

Submitted on Tue, 03/31/2026 - 12:22

Submitted by: Anonymous

Submitted values are:

Name:

negar Pooya

Email:

[REDACTED]

Phone:

[REDACTED]

How can we help you?

Dear Monica,

I participated in today's meeting and wanted to follow up directly on the MAT discussion.

My parents invested their retirement savings in a Blue Mountain chalet, hoping to bring the family together while generating a modest return. Since COVID, that has not been possible. Costs have continued to rise while rental demand has declined. All rental income has gone toward city fees, operator costs, and maintenance, leaving nothing for the family, including something as simple as a ski pass.

I want to be honest: the MAT does not feel fair for short-term rental owners. We are already carrying multiple layers of costs, including property tax, condo fees, Blue Mountain Village Association fees, and Snowbridge Way costs. Adding MAT on top of all of this, when we are not generating enough income to cover even our basic expenses, puts owners in a very difficult position. I have always paid my MAT on time, but not from any profit. I pay it from my line of credit, because what we owe far exceeds what we earn.

I am a Superhost with a strong track record, and even so, I cannot get enough bookings, especially in fall and spring, to cover these combined costs. The math simply does not work. We cannot increase our rates when there is not enough demand. Charging owners more does not solve the problem, it makes it worse.

My suggestion is that the city shift its focus toward creating activities and attractions that generate revenue directly from visitors. When more people come to Blue Mountain and spend money here, everyone benefits: the city, the local businesses, and property owners. That is a much more sustainable path than placing additional financial burden on owners who are already struggling.

I hope this can be part of the conversation as the city thinks about how to support property owners going forward.

Thank you for your time.

I would like a copy of my submission sent to my email address.

Yes

Any accompanying files are attached.