



Staff Report

Finance – Budgets & Accounting

Report To: COW_Finance_Admin_Fire_Community_Services
Meeting Date: April 8, 2024
Report Number: FAF.24.028
Title: Resort Condominium Tax Classification
Prepared by: Sam Dinsmore, Acting Director of Finance / Treasurer

A. Recommendations

THAT Council receive Staff Report FAF.24.028, entitled "Resort Condominium Tax Classification";

AND THAT Council directs the Mayor to invite the Municipal Property Assessment Corporation (MPAC) to a future meeting of Council to present on the Resort Condominium Tax Classification.

B. Overview

This report is in response to direction received from Council regarding the Resort Condominium Tax Classification.

C. Background

At the January 29, 2024 Council meeting, Council passed the following resolution after a deputation (Attachment #1) from a Town resident:

THAT Council of the Town of The Blue Mountains received for information the deputation of Rick Tipping, Resident, Re: Resort Condominium Tax Classification;

AND THAT Council direct staff to provide a report to Council in response to the details included in Mr. Tipping's deputation, including the potential differences in the tax classification.

D. Analysis

In 2005, *Ontario Regulation 282/98 (O. Reg 282/98)* was amended to add the resort property tax class under section 14.2. The County of Grey passed by-law 4229-05 to adopt the resort tax class and subsequently, the Town passed by-law 2005-69 to add the optional tax class.

O. Reg 282.98 (14.2) lists the criteria for the resort condominium tax class as follows.

(2) The resort condominium property class shall include land in respect of which all of the following criteria are satisfied:

1. The land is a unit or proposed unit in a condominium.
2. The unit is self-contained and furnished and is operated or managed in a manner to provide transient living accommodation for a fee or charge for minimum periods of less than 30 days.
3. The unit is located in a local municipality with a population of 10,000 or less, as reported by Statistics Canada in the most recent official census.
4. The unit is located within the boundaries of a resort which is operated year-round and which contains, or is adjacent to, a downhill ski complex and an 18-hole golf course.
5. A special Act requires the owner of the unit to be a member of a non-profit corporation without share capital that is established or continued by the special Act. One of the corporation's objects is the maintenance and management of the resort land for which, pursuant to the special Act and the corporation's by-laws, the corporation has responsibility. Under the special Act, the corporation has the power to pass by-laws controlling the use of that resort land. O. Reg. 211/05, s. 1.

This legislation is very specific to the Town of The Blue Mountains and is the only municipality to have properties that fall into the resort condominium tax class within the province.

Staff have had several conversations with MPAC regarding this specific optional property class and what will happen if both the Town and the County opt out and remove this class. At this time staff feel that it is important for MPAC to come to Council and make a presentation so that Council and the public can get a better understanding of the implications of this property class and other similar property classes.

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

There is no financial impact on the Town as the tax levy will continue to be set by Council and funded by the various property tax classes through the tax ratios (as set by the County).

H. In Consultation With

Amy Moore, Manager of Revenue

I. Public Engagement

The topic of this Staff Report has not been the subject of a Public Meeting and/or a Public Information Centre as neither a Public Meeting nor a Public Information Centre are required. However, any comments regarding this report should be submitted to Sam Dinsmore, Acting Director of Finance/Treasurer, directorfit@thebluemountains.ca.

J. Attached

1. Deputation from January 29, 2024

Respectfully submitted,

Sam Dinsmore
Acting Director of Finance / Treasurer

For more information, please contact:
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Report Approval Details

Document Title:	FAF.24.028 Resort Condominium Tax Classification.docx
Attachments:	- FAF.24.028 Attachment 1.pdf
Final Approval Date:	Mar 28, 2024

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

Sam Dinsmore - Mar 26, 2024 - 11:38 AM

Shawn Everitt - Mar 28, 2024 - 3:18 PM