



**Planning and Economic Development Advisory Committee
Meeting**

Thursday, June 5, 2025 –10:00 a.m.

Council Chamber,

County of Frontenac Administration Building,

2069 Battersea Road, Glenburnie, ON

<https://youtube.com/live/3CV3whcaME?feature=share>

AGENDA

Page

1. Call to Order

We begin this gathering by acknowledging and celebrating these traditional lands as a gathering place of the first peoples and their ancestors who are entrusted to care for mother earth since time immemorial. We do so respecting both the land and the Indigenous People who continue to walk with us through this world. Today, the County is committed to working with Indigenous peoples and all residents to pursue a united path of reconciliation.

2. Adoption of the Agenda

- a) **That** the agenda for the June 5, 2025 meeting of the Planning and Economic Development Advisory Committee be adopted.

3. Disclosure of Pecuniary Interest and General Nature Thereof

4. Adoption of Minutes

- a) Minutes of Meeting held March 27, 2025

That the minutes of the Planning and Economic Development Advisory Committee meeting held March 27, 2025 be adopted.

[Minutes of Meeting held March 27, 2025](#)

5. Deputations and/or Presentations

6. Briefings

- a) **Mr. Joe Gallivan**, Director of Planning and Economic Development provided the Planning Advisory Committee with the planning briefing.

The presentation will be distributed under separate cover.

3 - 10

7. Reports to the Planning Advisory Committee

11 - 24 a) **Consultant Briefing:** Mr. Richard Allen will introduce Bonnie Ruddock of Regional Tourism Organization 9 (Southeastern Ontario) and Nicole Whiting of Regional Tourism Organization 11 (Ontario's Highlands) who will provide the Committee with a briefing and presentation on Investing in Community Through Tourism and why the Municipal Accommodation Tax Matters in Rural Municipalities.
[RTO Municipal Accommodation Tax Presentation](#)

25 - 31 b) **2025-051
Planning and Economic Development – Municipal Accommodation Tax Feasibility**

Be It Resolved That the Planning and Economic Development Committee receives for information Report 2025-051 Planning and Economic Development Advisory Committee – Municipal Accommodation Tax Feasibility

And Further That County Council direct staff to explore the feasibility of a municipal accommodation tax in Frontenac County

And Further That up to \$6,000 be allocated from the Community Development Reserve to assist with facilitation and engagement costs for the feasibility review.

[Municipal Accommodation Tax Feasibility](#)

8. Communications

9. Other Business

10. Next Meeting

a) The next meeting of the Planning and Economic Development Advisory Committee is scheduled for Thursday, July 24, 2025 at 10:00 a.m. at the County Administration Building.

11. Adjournment

a) **That** the meeting hereby adjourn at



FRONTENAC

**Minutes of the Planning and Economic Development Advisory Committee
Meeting
March 27, 2025**

**[Note: Minutes are not Verbatim, please refer to full video at
<https://youtube.com/live/CeZwjyA3yFA?feature=share>]**

A meeting of the Planning and Economic Development Committee was held in the Council Chamber at the County Administrative Office, 2069 Battersea Road, Glenburnie on Thursday, March 27, 2025 and was called to order at 10:06 AM

Present:

Councillor Judy Greenwood-Speers, Chair
Councillor Ron Vandewal, Vice Chair
Councillor Fred Fowler,
Mike Hage
Phil Leonard
Jim McIntosh

Present Virtually:

Councillor Fran Smith
Leona Fleischmann

Staff Present:

Jannette Amini, Manager of Legislative Services/Clerk
Amy Freeburn, Executive Assistant to the CAO/Treasurer
Joe Gallivan, Director of Planning and Economic Development
Richard Allen, Manager of Economic Development
Debbi Miller, Community Development Officer

Staff Present Electronically:

Sonya Bolton, Manager of Community Planning

1. Call to Order

We begin this gathering by acknowledging and celebrating these traditional lands as a gathering place of the first peoples and their ancestors who are entrusted to care for mother earth since time immemorial. We do so respecting both the land and the Indigenous People who continue to walk with us through this world. Today, the County is committed to working with Indigenous peoples and all residents to pursue a united path of reconciliation.

2. Election of Officers

Ms. Amini conducted the election of officers.

a) Election of Chair

Moved By: Councillor Fowler

Seconded By: Mr. Leonard

That Councillor Greenwood-Speers be elected Chair of the Planning and Economic Development Advisory Committee for 2025.

Carried

Moved By: Councillor Fowler

Seconded By: Mr. McIntosh

That nominations for the Chair be closed.

Carried

Councillor Greenwood-Speers accepted the nomination of Chair.

b) Election of Vice Chair

Moved By: Councillor Fowler

Seconded By: Mr. Hage

That Councillor Vandewal be elected Vice Chair of the Planning and Economic Development Advisory Committee for 2025.

Carried

Moved By: Mr. Hage

Seconded By: Mr. Leonard

That nominations for the Vice Chair be closed.

Carried

Councillor Vandewal accepted the nomination of Vice Chair.

3. Adoption of the Agenda

Moved By: Mr. McIntosh

Seconded By: Councillor Fowler

That the agenda for the March 27, 2025 meeting of the Planning and Economic Development Advisory Committee be adopted.

Carried

4. Disclosure of Pecuniary Interest and General Nature Thereof

There were none.

5. Adoption of Minutes

a) Minutes of Meeting held October 9, 2024

Moved By: Councillor Smith

Seconded By: Mr. Hage

That the minutes of the Planning and Economic Development Advisory Committee meeting held October 9, 2024 be adopted.

Carried

6. Deputations and/or Presentations

7. Briefings

- a) Mr. Joe Gallivan**, Director of Planning and Economic Development provided the Planning Advisory Committee with the planning briefing and answered questions on same. A copy of the presentation was attached to the agenda.

Mr. Gallivan confirmed that with communal servicing, no individual or Council will be held liable as this will be done through Municipal Service Agreements with the Frontenac Municipal Services Corporation.

8. Reports to the Planning and Economic Development Advisory Committee

- a) Consultant Briefing:** Alex Stettler, Envision Consultants Ltd. and Sonya Bolton, Manager of Community Planning, briefed the Planning and Economic Development Advisory Committee on the Environmental Impact Study (EIS) Guidelines.

[See Reports to the Planning and Economic Development Advisory Committee, clause b)]

In terms of the document itself the only public presentation the Guidelines have seen is through today's agenda. Once approved, it will be published to the County's website.

Ms. Bolton confirmed that a Natural Heritage Study will be done this year to help more clearly define where these environmental features are as currently this is done on a case-by-case basis. This strategy will outline what we need to protect.

In terms of applicant fees, this is looked at on a case-by-case basis. There would be a fee for the review but the applicant would work with their own biologist on this.

Regarding questions of if unevaluated wetlands are documented somewhere, Ms. Bolton noted that staff are hoping to define this through the Natural Heritage Strategy. There is available mapping online as a starting point and an applicant would then need to work with the townships or the County if an EIS is required. The proponents biologist could defend any property that may have an unevaluated wetland that has features such as an old waterhole, to be exempt.

The question was asked if these guidelines have been reviewed by any local consultants as there are a handful of firms in the area that do this on a regular basis. Ms. Bolton noted that the consulting firm retained to develop these guidelines has expertise in this field. To have these guidelines reviewed by local consultants was not included in the budget and putting the guidelines through an additional review could hold up the process.

It was asked if this could be put on the County's Engagefrontenac website for public consultation prior to being approved by County Council to which Ms. Bolton noted that she has no objection to this, however, is skeptical of how much feedback the County would receive. These EIS guidelines are just guidelines for staff to follow and are based on best practices and always used based on a site-by-site basis.

In terms of if the EIS guidelines are triggered with an application, would the applicant be required to pay the consulting fees, Ms. Bolton noted that staff carry out most of the screening and only reach out to Envision if an EIS is necessary. At that point the applicant is advised of any projected costs in order to make a decision on whether they wish to move forward with the application. These quotes are for Envision to do the review on behalf of the County, the applicant would still need to hire their own consultant.

**b) 2025-036
Planning and Economic Development
Environmental Impact Study (EIS) Guidelines Final Document**

Moved By: Councillor Fowler

Seconded By: Ms. Fleischman

Be It Resolved That the Council of the County of Frontenac receive the Environmental Impact Study (EIS) Guidelines, as prepared by Envision Consultants Ltd., dated December 12, 2024, in fulfilment of the terms of the project contract;

And Further That Council direct County staff to use the EIS Guidelines, where applicable, for all planning applications where the County is the approval authority;

And Further That Council direct County staff to share the EIS Guidelines with our partner Townships and encourage them to adopt the guidelines for use in applicable planning applications where they are the approval authority, in order to ensure a consistent approach for these types of studies across the County.

Carried

The question was asked if sites have fish habitat is Federal approval from Fisheries and Oceans required and is this part of the EIS requirements, to which Mr. Stettler advised that in such an instance, multiple approvals may be required including Fisheries and Oceans.

It was noted that there are a number of references to “shall” in the document and it was asked if the property canal on Wolfe Island would be considered in the same context as a cow watering hole being an isolated feature given that fish could be in that body of water, to which Ms. Bolton advised that the canal on Wolfe Island is considered infrastructure and has a direct link to a water body with fish habitat and would fall under the Fisheries Act.

- c) **Staff Briefing:** Richard Allen, Manager of Economic Development, briefed the Planning and Economic Development Advisory Committee on the Eastern Ontario Rail Trail Loop Market Readiness Assessment and responded to questions on same. A copy of the presentation was attached to the agenda.

[See Reports to the Planning and Economic Development Advisory Committee, clause d)]

Comments were made that this entire loop should be open to ATV's which would also provide an economic boost, however Mr. Allen noted that this is based on cycling which has a much larger appeal and is meant to get eastern Ontario on the map. Mr. Allen noted that it was this Committee that, in 2022, opted to not allow expansion of ATV's on the trail. The direction from Council is to not expand the use of ATV's on the trail.

In terms of events on the trail, it was asked if there is an application process for this and who is liable should something happen, to which Mr. Allen noted that at present, there is no clear process as currently not a lot of events are taking place. This will be a “learn as we go” process. In terms of cycling events, they come with their own insurance. Once events grow, we will need to spread those events out.

It was noted that it would be helpful to the Committee if initial documents when developing the K&P Trail were shared.

To questions of whether incentives will be offered for business development, Mr. Allen noted that we are developing programs such as shared marketing and making some policy changes to enable small scale accommodations to be created along the trail; however financial incentives are harder to offer. In terms of food service vehicles, we

will be looking at the potential of leasing out County owned lands but there are also permits that may be required at the township level. These are all things that we are exploring.

In terms of helping to promote this trail loop, Mr. Allen noted that there are multiple organizations involved with Ontario highlands leading this, including Ontario By Bike.

Comments were made that we need to focus on home grown tourism.

d) **2025-037**
Planning and Economic Development Advisory Committee
Eastern Ontario Rail Trail Loop Market Readiness Assessment Results
and Next Steps

Moved By: Councillor Fowler
Seconded By: Mr. McIntosh

That the County of Frontenac Planning and Economic Development Advisory Committee receive the Eastern Ontario Rail Trail Loop Market Readiness Assessment from Terminus Consulting

And Further That the Warden and Clerk be authorized to enter into a formal partnership with OHTO, relevant municipalities and trail managers to continue and encourage the development of the Eastern Ontario Rail Trail Loop

And Further That staff be authorized to participate in the development of a joint strategy, action plan and governance structure for the Eastern Ontario Rail Trail Loop

Carried

Councillor Smith exited the meeting at 11:42 a.m.

e) **2025-009**
K&P Trail
E-Bikes, E-Scooters, Mobility Scooters and other forms of
micromobility on the K&P Trail

Moved By: Mr. Hage
Seconded By: Mr. McIntosh

Be It Resolved the Planning and Economic Development Advisory Committee receives report 2025-009;

And Further That staff be directed to amend Bylaw No. 2022-0033 as follows:

1. **That** Section 2, Definitions, be amended by deleting the following:
 - a. **“E-Bike”** shall mean a motor assisted bicycle within the meaning of the Highway Traffic Act, R.S.O .1990, c.H.8, as amended.And replacing with:
 - a. **“E-Bike”** shall mean a power-assisted bicycle, also called an electric bicycle or e-bike, is a bicycle with an electric motor that has a handlebar

for steering, working pedals, two or three wheels, an electric motor and braking systems.

2. **That** Section 2, Definitions, be amended by adding the following definitions, in alphabetical order:

Electric Kick Scooter shall mean an a two-wheeled, handlebar-equipped, stand-up scooter powered by an electric motor and is equipped with a brake, bell or horn, and front and rear lights.

Low Speed Vehicle (LSV) shall mean a four-wheeled electric vehicle designed for short-distance transportation. It is equipped with essential safety features including seat belts, mirrors, turn signals, headlights, brake lights, and a horn. LSVs can operate at speeds up to 40 km/h and are permitted only on roads with a posted speed limit of 50 km/h or less, as regulated under Ontario's Low-Speed Vehicle Pilot Program. LSVs must be registered, insured, and operated by a licensed driver.

Mobility Scooter shall mean a personal mobility device that is designed to help people with limited mobility travel in pedestrianized spaces. These devices are powered with an electric motor and can reach a maximum speed of 15 km/h. Persons using mobility scooters are treated as pedestrians under the Highway Traffic Act.

3. **That** Section 2 be re-numbered accordingly.

Carried

Mr. Allen provided an overview of the report, noting that this has also been vetted through, and endorsed, by the Frontenac Accessibility Advisory Committee.

There was a discussion on low speed vehicles as they are currently not allowed on roadways with speed limits higher than 50 km/hr. Staff are recommending that they also not be allowed on the K&P Trail until we learn more about them as the concern is that there are areas of the trail with surfacing issues such as wash outs from heavy rains and we just don't know how these types of vehicles can navigate that.

- f) **Staff Briefing:** Debbi Miller, Community Development Officer, briefed the Planning and Economic Development Advisory Committee on the Business Retreat and Awards and responded to questions on same. A copy of the presentation was attached to the agenda.

[See Reports to the Planning and Economic Development Advisory Committee, clause f)]

- g) **2025-038
Planning and Economic Development Advisory Committee
Frontenac County Business Retreat and Awards**

It was asked if there is any plans to expand the award categories, to which Ms. Miller noted that we are in the process of looking at the awards and this could expand, or

adapt the existing ones. It was also suggested that an award be presented geographically such as each Township.

In terms of the venue and its location and opportunities to move this throughout the County, Ms. Miller noted that staff are exploring options but we want to ensure a central location that is accessible to all.

9. Communications

10. Other Business

It was asked if the meetings could start earlier however there was no consensus to do this.

11. Next Meeting

- a) The next meeting of the Planning and Economic Development Advisory Committee is scheduled for Thursday, May 22, 2025 at 10:00 a.m. at the County Administration Building.

12. Adjournment

Moved By: Councillor Vandewal

Seconded By: Mr. Leonard

That the meeting hereby adjourn at 12:03 p.m.

Carried

Investing in Community Through Tourism

Why the Municipal Accommodations Tax Matters for Rural Municipalities





OH ONTARIO'S
TO HIGHLANDS
TOURISM
ORGANIZATION

www.comewander.ca

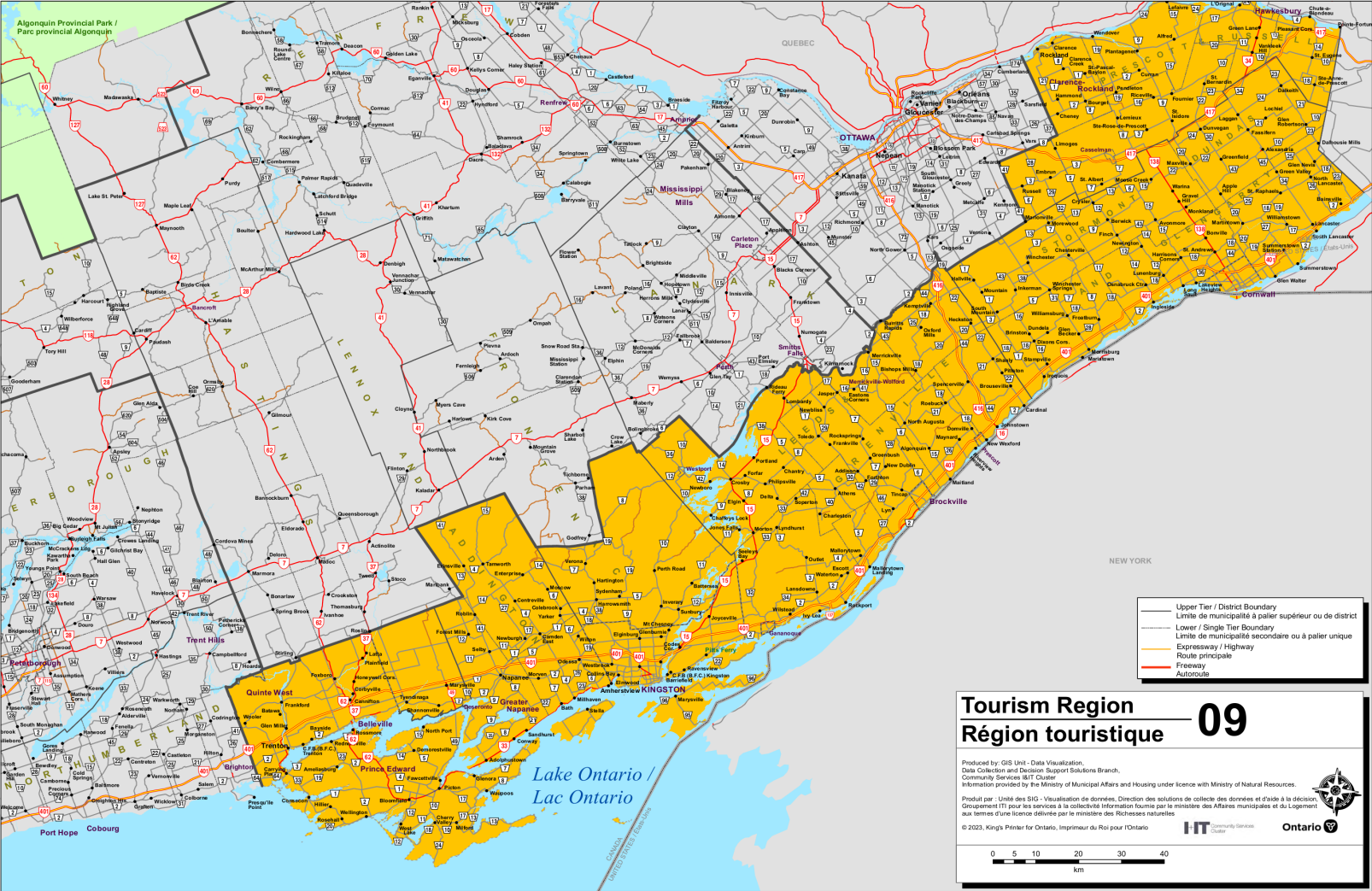
ONTARIO
Yours to discover

-  Freeway
-  Rural Highway
-  Tourism Region Boundary
-  Provincial Park
-  District Boundary



*Entirely rural
23,840 square km
6 Counties
45 Municipalities*

South Eastern Ontario



11 Destination Partners (DMO/DMP)
 Spanning over 315 KM
 7 Counties
 55 Municipalities

Rural Tourism

- **Value of Tourism**
- **Our Character and Potential**
- **Support for Tourism**
- **Barriers to Success**

Municipal Accommodation Tax (MAT)

- The **Municipal Accommodation Tax (MAT)** came into effect in December 2017, legislated through the Municipal Act, 2001, granting municipalities the authority through bylaw to implement a tax on transient accommodations.
- Its purpose is to generate revenue that supports tourism promotion and development initiatives within a municipality.

Municipal Accommodation Tax (MAT)

Applicability and Rate

- Applicability:
 - ✓ Typically applied to roofed accommodations, such as hotels, motels, bed & breakfasts and short-term rentals
 - ✓ Can be applied to non-roofed accommodations
 - ✓ Applicable only on stays of 30 days or less
 - ✓ *Accommodations at universities/colleges is exempt.*
- Rate:
 - ✓ Varies across the province, average is 4-6%

Municipal Accommodation Tax (MAT)

Collection and Revenue Allocation

- Collection:
 - ✓ Accommodation providers collect the MAT and remit to the municipality (or their designated collection/administration body).
 - ✓ Municipality determines reporting and remittance frequency.
- Revenue Allocation:
 - ✓ Municipality is required to share at least 50% of revenue, after reasonable costs of administration and collection, with an eligible tourism entity.
 - ✓ The eligible tourism entity must have a tourism mandate and must spend the allocated funds on tourism marketing and development initiatives that support the municipality.
 - ✓ The municipality can spend their portion of funds as they see fit.

Municipal Accommodation Tax (MAT)

Implementation to Date

- 73 of 444 Ontario municipalities within Ontario have implemented generating approx. \$244 million in additional revenues to municipalities

Ontario's Highlands (Haliburton County – 4 municipalities):

- Implemented Short-Term Rental and MAT bylaws across all 4 municipalities effective October 1, 2024.
- MAT is only applicable on Short-Term Rentals
- 3 out of 4 municipalities charging 4%, one charging 3%
- Collection administered by Granicus (3rd party)
- 50% of revenue shared with newly established Municipal Services Corporation at County level.

Municipal Accommodation Tax (MAT) cont

Implementation to Date

Ontario's Highlands (Renfrew County – 17 municipalities):

- City of Pembroke approved implementation of MAT on all accommodation providers effective January 1, 2025 at a rate of 4%. The Ottawa Valley Tourist Association (OVTA) is the named eligible tourism entity to receive 50% of revenue.
- Town of Petawawa approved implementation of MAT on 5 roofed accommodation providers effective January 1, 2025 at a rate of 3%. OVTA is the named eligible tourism entity to receive 50% of revenue.
- Greater Madawaska Township passed a bylaw on Short-Term Accommodation (STA) effective April 1, 2025 requiring all short-term rental accommodations to register with the municipality.

Municipal Accommodation Tax (MAT) cont.

Implementation to Date

Region 9:

- Kingston Accommodation Partners implemented the MAT in August 2018 - 5%
- Prince Edward County implemented the MAT in February 2021- 4%
- Brockville implemented the MAT in May 2018 – 4%
- Gananoque implemented the MAT in December 2019 – 4%
- Bay of Quinte implemented the MAT in January 2019 – 4%
- Cornwall implemented the MAT in April 2018 – 5%

Municipal Accommodation Tax (MAT)

Potential for Frontenac County

- Access additional revenue to achieve your strategic objectives without increasing the burden on local tax payers.
- Credibility as a coordinating entity for community development
- Tremendous leveraging potential with other organizations to tap into more opportunities previously cost-prohibitive.
- Benefit from the lessons learned from early adopters who have navigated through implementation process.
- Expertise of staff to carry out the work

Municipal Accommodation Tax (MAT)

Key Recommendations

- Don't reinvent the wheel – well documented path to implementation exists and a suitable structure for Frontenac County will become evident.
- Seek support from the Tourism Association of Ontario (TIAO) – up to date on the MAT landscape in Ontario
- Get key community leaders on side and supportive of the initiative early especially an accommodator and a resident
- Prepare for objections – most are a result of a misunderstanding of how the MAT works and simply a negative perspective on anything that suggests “tax”.

Municipal Accommodation Tax (MAT)

Resources

Municipal Act, 2001 – Transient Accommodation Tax
<https://www.ontario.ca/laws/regulation/170435>

Tourism Industry Association of Ontario (TIAO) – FAQs
<https://www.tiaontario.ca/cpages/municipalaccommodationtax>

Thank You





Report 2025-051

Committee Recommend Report

To: Chair and Members of the Planning and Economic Development Advisory Committee

From: Richard Allen, Manager of Economic Development

Date of meeting: June 5, 2025

Re: **Planning and Economic Development Advisory Committee – Municipal Accommodation Tax Feasibility**

Recommendation

Be It Resolved That the Planning and Economic Development Committee receives for information Report 2025-051 Planning and Economic Development Advisory Committee – Municipal Accommodation Tax Feasibility

And Further That County Council direct staff to explore the feasibility of a municipal accommodation tax in Frontenac County

And Further That up to \$6,000 be allocated from the Community Development Reserve to assist with facilitation and engagement costs for the feasibility review.

Background

This report provides context and preliminary considerations for Frontenac County Council and its Committees in relation to the potential exploration of a Municipal Accommodation Tax (MAT). Should the Committee and Council choose to proceed with this feasibility, staff will conduct research, engagement, and analysis, and report back with findings and options.

The Municipal Accommodation Tax is a tool enabled under Ontario Regulation 435/17 (Transient Accommodation Tax) and Part XII.1 – Power to Impose Transient Accommodation Tax, Section 400.1 of the Municipal Act, 2001. It allows municipalities to levy a tax—typically set at 4%—on the purchase price of short-term accommodations of fewer than 30 consecutive days. Revenues collected through the MAT must be shared, with at least 50% directed to an eligible, not-for-profit tourism organization to support tourism promotion and development. The remaining funds may be retained by the municipality and used to support tourism-related initiatives, including infrastructure and services. This approach has been adopted in several Ontario municipalities as a mechanism to support local tourism economies.

If County Council decides to investigate a Municipal Accommodation Tax (MAT), such an initiative would be aligned with the goals outlined in the [2023–2026 Frontenac County Strategic Plan](#), particularly Priority 2: “Contribute to the Progress of Sustainable Economic Growth and Prosperity Throughout the County.” This priority emphasizes supporting local businesses, attracting new investments, and enhancing tourism infrastructure. If Council decides to implement a MAT in cooperation with other Frontenac Municipalities, it could provide a dedicated revenue stream to fund tourism-related initiatives, thereby promoting economic development and aligning with the County’s vision for sustainable growth. Additionally, the strategic plan highlights the importance of regional collaboration and the priority of “Maximizing Administrative Leadership,” both of which are integral to the successful implementation and management of a MAT. Exploring the feasibility of a MAT may offer a structured opportunity to assess whether such a tool aligns with the County’s economic and administrative goals.

Comment

Tourism in Frontenac County is dispersed and seasonal, supported largely by short-term rentals (STRs), lodges, resorts, and campgrounds. At present, STRs are not licensed, and there is no unified bylaw or registration framework at the County or Township level. In addition, the County does not currently have a designated Destination Marketing Organization (DMO) or a tourism entity that would meet the provincial requirements for receiving MAT funds.

Preliminary estimates suggest there are approximately 350 STR operators in the County with an average daily rate of \$268.73. A 4% MAT applied across eligible accommodations could generate an estimated \$526,800 in annual revenue, with roughly \$263,400 directed to a future tourism entity.

Staff have reviewed [Haliburton County’s approach to MAT implementation](#), which included the creation of a Municipal Services Corporation (MSC) to manage the DMO function. The recommendations outlined in the Town of [Blue Mountains MAT Research Report](#) were also considered and provide important lessons around engagement, transparency, and administrative planning.

Should Council direct staff to proceed, the feasibility review would examine:

- The current accommodation inventory and tax base;
- The potential role and structure of an eligible tourism entity;
- Community perspectives on MAT design, impacts, and priorities;
- MAT collection, compliance, and communication requirements;
- Revenue use strategies that align with the Destination Development Plan, The Charter for Economic Development and/or tourism priorities set by County and Township Councils.

Alignment with the Destination Development Plan

In 2022, Frontenac County adopted a five-year Destination Development Plan. This plan provides a community-informed strategy for sustainable tourism growth and outlines key priorities that would directly guide the use of any future MAT revenue.

The Destination Development Plan outlines the following key priorities that may be relevant when assessing the feasibility of MAT::

- Establishing a dedicated tourism resource to coordinate initiatives across the County;
- Enhancing visitor experiences related to outdoor recreation, culinary tourism, and arts, culture, and heritage;
- Promoting regional collaboration and equitable tourism benefit across all four Townships;
- Improving data collection, performance measurement, and local business engagement.

Any investigation of MAT feasibility would be grounded in the goals and principles of the Destination Development Plan.

Insights from Peer Municipalities

Experiences from Haliburton County and The Town of Blue Mountains offer valuable insights that would inform the feasibility review process in Frontenac.

1. Engagement and Communication

Early and consistent engagement with accommodation providers is essential. In both case studies, transparency and responsiveness helped address concerns around fee layering, tax fairness, and benefit distribution.

2. Governance and Oversight

Where no existing DMO is in place, municipalities have either created or partnered with tourism-focused organizations to receive and manage MAT revenue. Haliburton County formed a Municipal Services Corporation to serve this function. If a similar model were explored in Frontenac, governance and mandate clarity would be key.

3. Revenue Use and Public Benefit

Clear alignment between MAT revenue and visible tourism investments helped build support in other municipalities. Projects such as signage, washroom facilities, trail enhancements, and marketing campaigns were noted as high-impact and publicly valued.

4. Administrative Capacity and Costs

Understanding internal resource needs, software systems, legal requirements, and potential third-party agreements (e.g., with platforms like Airbnb) is essential for planning. Both Haliburton and Blue Mountains highlighted the importance of budgeting for program administration.

5. Community Readiness

Resident sentiment toward tourism growth, seasonal pressures, and visitor amenities will influence public acceptance of MAT. Engagement efforts would be designed to understand local expectations and ensure that MAT-supported investments reflect shared priorities.

Next Steps: Feasibility Overview

If directed by Council, the following activities would be undertaken to determine the feasibility:

- Launch an internal working group to define project scope and oversight;
- Conduct background research on MAT legislation, peer models, and revenue potential;
- Design and implement engagement with:
 - accommodators,
 - tourism operators,
 - residents, and
 - organizational partners (Municipalities, Tourism Organizations)
 - Additional parties may be identified as the engagement plan evolve
- Evaluate governance and/or partnership options for potential tourism entities;
- Assess administrative requirements, staffing, and collection mechanisms;
- Explore phased implementation scenarios (e.g., starting with hotels);
- Investigate legal and bylaw development pathways;
- Prepare a report summarizing findings and presenting options to Council.

The process would include a project page on [EngageFrontenac.ca](https://www.engagefrontenac.ca) to support public awareness and input. A draft timeline anticipates the following milestones:

- June 2025 – Internal alignment and RTO presentations to Committee; Council approval
- July–August 2025 – Research and background work;

- August-October 2025 – Engagement with parties of interest;
- September-October 2025 – Development of options for consideration;
- November 2025 – Internal review with key partners;
- December 2025 – Presentation of results and options to Committee.

As part of the feasibility, staff would continue to engage with Regional Tourism Organizations (RTOs) and the Tourism Industry Association of Ontario (TIAO) to draw on best practices, legal templates, and case studies from across the province.

Conclusion

The Municipal Accommodation Tax may represent a potential funding mechanism to support tourism-related initiatives in Frontenac County. Effective implementation would require careful planning, engagement, and alignment with community values and capacity. If Council elects to explore this opportunity, staff will proceed with a thorough feasibility process and return with a report outlining findings, options, and potential next steps. More information about the MAT can be found More information on the enabling legislation and provincial guidance can be found via Ontario Regulation 435/17 and the Tourism Industry Association of Ontario’s MAT FAQ resource.

Financial Implications

Feasibility - \$5,000

These are costs and considerations that would arise during the feasibility process (June to December 2025):

- 1. Staff Time and Coordination:** Internal resources (e.g., Economic Development, Finance, Clerks) would need to dedicate time to research, engagement, and drafting of by-laws and policies.
- 2. Engagement:** Costs for surveys (digital or paper-based), virtual and in-person meetings, materials, and facilitation. Possible consultant support if deeper facilitation or industry-specific outreach is needed.
- 3. Draft Policy Review:** External review may be needed to assess bylaw implications, compliance mechanisms, and agreements (with accommodators or platforms). Investigating options for creating or designating a tourism entity may require external analysis or legal incorporation advice.

Implementation

If Council chooses to pursue MAT implementation following the feasibility review, there are financial considerations associated with administering and leveraging the MAT over time.

1. **Revenue:** Annual gross revenue is preliminarily estimated at approximately \$526,800, with \$263,400 (50%) required to go to a non-profit tourism entity (some programs opt to provide a larger percentage). The remaining funds may support municipal-led tourism infrastructure and programs.
2. **Administrative and Compliance:** Potential costs might include software and/or contracts for remittance tracking, collection and compliance. Staff time would be required for monitoring, communication, and auditing. Estimated costs could be 5% to 10% of total revenue.
3. **Tourism Entity Funding:** If an MSC is established, there may need to be startup capital or additional annual operational funding. If partnering with an existing non-profit, funding agreements and accountability mechanisms would need to be established.

Strategic Priorities

County Council approved [Frontenac County Strategic Plan \(2023-2026\)](#). This project is aligned with the intent of the priority listed below, with specific items.

Priority 2. Contribute to the Progress of Sustainable Economic Growth and Prosperity Throughout the County.

- Work with Townships to improve and sustain the villages and hamlets across the region.
- Provide business support and resources to existing and prospective businesses.
- Attract new investments and businesses to Frontenac County.

Priority 4. Maximize Administrative Leadership within the County Administration

- Ensure efficient and responsible financial management of County resources.
- Ensure transparency and accountability of the governance of the County of Frontenac (Council and its Committees).
- Ensure community engagement remains a continued priority and to develop dynamic solutions to improve citizen awareness/involvement in County of Frontenac activities and to promote collaboration with member municipalities.

Organizations, Departments and Individuals Consulted and/or Affected

Regional Tourism Organization 9 – Southeastern Ontario
 Regional Tourism Organization 11 – Ontario's Highlands
 Tourism Industry Association of Ontario
 Ottawa Valley Tourism Association
 County of Haliburton

Town of Blue Mountains
Tourism Kingston