
Council

Date

2018/02/07

Time

9:00 AM

Location

Civic Centre, Council Chamber,
300 City Centre Drive, Mississauga, Ontario, L5B 3C1

Members

Mayor Bonnie Crombie	
Councillor Karen Ras	Ward 2
Councillor Chris Fonseca	Ward 3
Councillor John Kovac	Ward 4
Councillor Carolyn Parrish	Ward 5
Councillor Ron Starr	Ward 6
Councillor Nando Iannicca	Ward 7
Councillor Matt Mahoney	Ward 8
Councillor Pat Saito	Ward 9
Councillor Sue McFadden	Ward 10
Councillor George Carlson	Ward 11

Contact

Karen Morden, Legislative Coordinator, Legislative Services
905-615-3200 ext. 5471
karen.morden@mississauga.ca

Find it Online

<http://www.mississauga.ca/portal/cityhall/councilcommittees>

1. **CALL TO ORDER**

2. **INDIGENOUS LAND STATEMENT**

3. **APPROVAL OF AGENDA**

4. **DECLARATION OF CONFLICT OF INTEREST**

5. **MINUTES OF PREVIOUS COUNCIL MEETING**

5.1. January 24, 2018

6. **PRESENTATIONS**

6.1. 2017 Dr. Arthur Wood Award

Peter Westbrook, Chair of Traffic Safety Council will present the Dr. Arthur Wood Award to Margaret Wise-Hellmuth, Principal with the Peel District School Board.

6.2. 2017 Wilde Wood Award for School Zone Safety

Peter Westbrook, Chair of Traffic Safety Council will present the Wilde Wood Award to the following schools:

St. Alfred Catholic Elementary School (Ward 3)
Mary Fix Catholic School (Ward 7)
Lisgar Middle School (Ward 10)
Ridgewood Public School (Ward 5)

7. **DEPUTATIONS**

7.1. Safest City Report

Luz Del Rosario, President of Safe City Mississauga to speak regarding the organization's Safest City Report.

7.2. Coldest Night of the Year

Carol Reist and Katie Cleland from The Dam to speak regarding the Coldest Night of the Year event.

7.3. Municipal Accommodation Tax

Connie Mesih, Director, Revenue and Materiel Management to speak regarding Municipal Accommodation Tax.

Corporate Report 10.2.

8. **PUBLIC QUESTION PERIOD - 15 Minute Limit (5 Minutes per Speaker)**

Pursuant to Section 42 of the Council Procedure By-law 0139-2013, as amended:

Council may grant permission to a member of the public to ask a question of Council, with the following provisions:

1. The question must pertain to a specific item on the current agenda and the speaker will state which item the question is related to.
2. A person asking a question shall limit any background explanation to two (2) statements, followed by the question.
3. The total speaking time shall be five (5) minutes maximum, per speaker.

9. **CONSENT AGENDA**

10. **INTRODUCTION AND CONSIDERATION OF CORPORATE REPORTS**

- 10.1. Report dated January 15, 2018 from the City Manager and Chief Administrative Officer: **The Fire Interest Arbitration Award for a Collective Agreement effective January 1, 2015 to December 31, 2017.**

Recommendation

That the Fire Interest Arbitration Award, which creates a three (3) year Collective Agreement, be received and that a by-law be enacted authorizing City officials to sign a new Collective Agreement with the Fire Fighters Association, IAFF Local 1212 ("the Association").

Motion

- 10.2. Report dated January 31, 2018 from the Commissioner of Corporate Services and Chief Financial Officer: **Municipal Accommodation Tax.**

Recommendation

1. That the report titled "Municipal Accommodation Tax" dated January 31, 2018 from the Commissioner, Corporate Services and Chief Financial Officer be received.
2. That a Municipal Accommodation Tax be implemented effective April 1, 2018 at a rate of four per cent on the purchase of short term accommodations within the City of Mississauga.
3. That a new reserve fund "Municipal Accommodation Tax – Revenue Stabilization" (account #35590) be created where a portion, still to be determined, of the revenue collected be transferred to this reserve fund to be used for revenue stabilization.

4. That a new reserve fund “Municipal Accommodation Tax – Tourism Projects” (account #35591) be created where a portion, still to be determined, of the revenue collected be transferred to this reserve fund to be used for Council directed tourism projects and activities.
5. That the Province be requested to issue a regulation specific to Mississauga that freezes the effect of the calculation based on whether there was a destination marketing program in place at the time when the legislation came into effect.
6. That revenue sharing be withheld until such time as an agreement is established with Tourism Toronto related to how Mississauga’s Municipal Accommodation Tax revenue will be spent.
7. That staff investigate options for creating a separate Mississauga tourism entity and report back to Council by December 31, 2018.
8. That the necessary by-laws be enacted.

Motion

11. **PRESENTATION OF COMMITTEE REPORTS**

- 11.1. General Committee Report 2-2018 dated January 24, 2018
- 11.2. General Committee Report 3-2018 dated January 31, 2018

12. **UNFINISHED BUSINESS** - Nil.

13. **PETITIONS** - Nil.

14. **CORRESPONDENCE**

- 14.1. *Information Items* - Nil.
- 14.2. *Direction Items* - Nil.

15. **NOTICE OF MOTION** - Nil.

16. **MOTIONS**

- 16.1. To close to the public a portion of the Council meeting to be held on February 7, 2018, to deal with various matters. (See Item 21 Closed Session)
- 16.2. To enact a Regional by-law delegating tax ratio setting from the Region of Peel to Mississauga, Brampton and Caledon, in accordance with Section 310 of the Municipal Act, 2001 for the 2018 property tax year.

17. **INTRODUCTION AND CONSIDERATION OF BY-LAWS**

- 17.1. A by-law to authorize the execution of agreements to ensure business continuity arising from the transition of the management and operations of the Hershey Centre.

Resolution 0023-2018/ January 24, 2018

- 17.2. A by-law to authorize the execution of a Collective Agreement between The Corporation of the City of Mississauga and the Mississauga Fire Fighters Association, Local 1212.

Corporate Report 10.1.

- 17.3. A by-law to authorize the Commissioner of Community Services and City Clerk to execute agreements with Van Horne Outdoor Limited Partnership for the construction of digital outdoor advertising signs on certain overpasses.

GC-0008-2018/ January 24, 2018

- 17.4. A by-law to authorize the execution of Amending Agreements, Renewals or Extensions to the existing License Agreements between The Corporation of the City of Mississauga and Bell Mobility Inc., Rogers Wireless Inc., TELUS Mobility Inc.

GC-0021-2018/ January 24, 2018

- 17.5. A by-law to authorize the execution of the multi-year operating funding agreements between The Corporation of the City of Mississauga and the grant program recipients.

GC-0023-2018/ January 31, 2018

- 17.6. A by-law to authorize the execution of the service agreements between The Corporation of the City of Mississauga and the Mississauga Friendship Association.

GC-0026-2018/ January 31, 2018

- 17.7. A by-law to impose Municipal Accommodation Tax on the purchase of transient accommodation in the City of Mississauga.

Corporate Report 10.2.

- 17.8. A by-law to establish a new Municipal Accommodation Tax-Revenue Stabilization Reserve Fund and to amend By-law 0298-2000, the Reserves and Reserve Funds By-law.

Corporate Report 10.2.

- 17.9. A by-law to establish a new Municipal Accommodation Tax-Tourism Projects Reserve Fund and to amend By-law 0298-2000, the Reserves and Reserve Funds By-law.

Corporate Report 10.2.

18. **MATTERS PERTAINING TO REGION OF PEEL COUNCIL**

19. **ENQUIRIES**

20. **OTHER BUSINESS/ANNOUNCEMENTS**

21. **CLOSED SESSION**

Pursuant to the *Municipal Act*, Section 239(2):

- 21.1. Personal matters about an identifiable individual, including municipal or local board employees: **Citizen Appointments to the Mississauga Cycling Advisory Committee.**

- 21.2. Litigation or potential litigation, including matters before administrative tribunals: **City's Application to the Environmental Review Tribunal for Leave to Appeal Approval to Expand GFL's Waste Transfer Facility at 3525 Mavis Road – Ward 7.**

22. **CONFIRMATORY BILL**

- 21.1. A by-law to confirm the proceedings of the Council of The Corporation of the City of Mississauga at its meeting held on February 7, 2018.

23. **ADJOURNMENT**

City of Mississauga

Corporate Report



Date: 2018/01/15

To: Chair and Members of Council

From: Janice Baker, FCPA, FCA, City Manager and Chief Administrative Officer

Originator's files:

Meeting date:
2018/02/07

Subject

The Fire Interest Arbitration Award for a Collective Agreement effective January 1, 2015 to December 31, 2017

Recommendation

That the Fire Interest Arbitration Award, which creates a three (3) year Collective Agreement, be received and that a by-law be enacted authorizing City officials to sign a new Collective Agreement with the Fire Fighters Association, IAFF Local 1212 ("the Association").

Report Highlights

- The Collective Agreement with the Fire Fighter's Association, IAFF Local 1212 expired on December 31, 2014.
- The Association applied for final and binding interest arbitration and a three-person board was appointed, chaired by arbitrator John Stout.
- An award was issued by the Board on December 18, 2017.
- The Board awarded a three (3) year Collective Agreement which expires on December 31, 2017.
- The 2017 end-rate salary for a 1st Class Fire Fighter is \$97,334.

Background

The City's Collective Agreement with the City of Mississauga Fire Fighter's Association, Local 1212 expired on December 31, 2014. The Association applied for final and binding interest arbitration to resolve the outstanding issues from negotiations. Arbitration is required under provincial legislation for Fire Fighters who do not have the right to strike nor be locked out when a Collective Agreement is not resolved through negotiation. Arbitrator John Stout was the chair of the arbitration board appointed under the *Fire Protection and Prevention Act, 1997* ("FPPA")

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to determine any and all outstanding matters in dispute relating to the renewal of the 2014 Collective Agreement.

The Board of Arbitration was comprised of 3 members: an Association nominee, a City nominee and the Board's chair. Each nominee represents the positions of their respective party before the Chair, in this case Arbitrator Stout.

To achieve this award, the parties participated in mediation/bargaining sessions most recently on November 23, 2017 and December 8, 2017 where the parties were able to reduce the number of issues in dispute. The arbitration hearing was held on December 15, 2017. The final and binding award was issued on December 18, 2017.

The wage provisions of this award are in line with other municipalities. The additional provisions, specifically the on-call investigators, new mechanical classifications and Shift Training Instructors will provide significant benefits to the City and were achieved through negotiations and its submissions made before the Board of arbitration.

The award is included as Appendix 1 to this report.

Comments

The issues awarded by the arbitration board are:

1. Term of Agreement

Three (3) year agreement effective January 1, 2015 to December 31, 2017.

2. On-Call Fire Investigators

The City's proposal was awarded by the Board outlining provisions for when employees are required by the Fire Chief or designate to be on-call outside of regular business hours. This is a good addition to the collective agreement because it will ensure that the City always has a Fire Investigator available on-call to respond to fires. Currently, a fire truck must remain at the fire until it is "released from the scene" by the fire-investigator. This new on-call fire investigator will also allow fire trucks to return to their station in a timely manner.

3. Salaries

The Board awarded the following increases for a First Class Fire Fighter from January 1, 2015 to December 31, 2017:

Date	1st Class Fire Fighter	Percentage Change
January 1, 2015	\$91,847	1.48%
July 1, 2015	\$93,127	1.39%
January 1, 2016	\$94,402	1.37%
July 1, 2016	\$95,180	0.827%
January 1, 2017	\$96,840	1.74%
July 1, 2017	\$97,334	0.51%

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The 2017 First Class Fire Fighter end rate awarded by the Board compares to other Fire and Police salaries as follows:

1st Class Fire Fighter Rate (2017)	1st Class Police Constable Rate (2017)
Brampton Fire: \$97,400 Toronto Fire: \$97,910 Oakville Fire: \$97,765	Peel Region Police: \$96,758

Mississauga's First Class Fire Fighter rate had historically been established halfway between a Peel Region 1st Class Constable and a City of Toronto 1st Class Fire Fighter:

$$\begin{aligned}
 &\$97,910 \text{ Toronto Fire Fighter} \\
 &+ \$96,758 \text{ Peel Region Police Officer} \\
 &\$194,668/2 = \$97,334
 \end{aligned}$$

The award is consistent with past practice and uses the average of the salaries awarded to the Toronto Fire Fighters Association and the Peel Region Police for 2017.

4. Rank Differentials

The Collective Agreement stipulates the rate of pay for certain classifications which are tied to the rate of a 1st Class Fire Fighter. This is referred to as a "rate differential".

Effective January 1, 2017, the Board increased the rank differential for the positions of Captain Training Officer and Communication Officer to 117% (currently 116%) and then to 118% on the last day of this collective agreement, December 31, 2017.

The classification of District Chief was increased to 133% (currently 131%) effective December 31, 2017 and the rate for the Equipment Officer was reduced to 115% (from 120%). The incumbent in that position is red circled at 118%.

There are currently 125 Captains, 9 Training Officers, 4 Communication Officers and 12 District Chiefs that will receive the revised rank differential adjustments.

5. Clerical

Effective December 31, 2017, the two (2) current clerical employees be will reclassified to Level 'B' (from Level 'A') to allow greater flexibility for administration:

Date	Administrative Level 1 (Non-Union Grade A)	Administrative Level 2 (Non-Union Grade B)
January 1, 2015	\$39,355 - \$52,473	\$44,313 - \$59,083
January 1, 2016	\$40,044 - \$53,391	\$45,088 - \$60,117
January 1, 2017	\$40,645 - \$54,192	\$45,764 - \$61,019

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6. Mechanical Positions Salaries

Effective December 31, 2017, the Board awarded the City's proposal to restructure the Fire Mechanical Division with new classifications. Currently, the Fire Chief must hire every mechanic at a salary that is 110% of a first class Fire Fighter which, at December 31, 2017, meant a salary of \$107,067. The Board awarded that the current 6 mechanics be classified as Emergency Vehicle Technicians (at 110%) however, in so doing they also created two (2) additional, lower level mechanic classifications as follows:

Emergency Vehicle Technician (EVT)*	110% of 1st Class Fire Fighter (Current)
Mechanic – Heavy Fleet	92.5% of 1st Class Fire Fighter (New)
Mechanic – Small Fleet	82.5% of 1st Class Fire Fighter (New)

This advantages the City greatly in that the Fire Chief is now able to recognize the higher level of mechanical expertise required to service the specialized equipment on emergency vehicles (at 110%) while also having two (2) lower-paid Mechanic classifications (92.5% and 82.5% respectively) to perform non-specialized mechanical work at less cost. This ability to hire lower paid mechanics allows the Fire Chief to better align compensation with the skills they require and the duties performed. Under this new structure, the Fire Chief is able to request new positions at salaries which reflect the positions' responsibilities. The following chart illustrates the savings that could be realized for each new lower mechanical position hired:

Classification	Current Salary (2017)	Yearly Savings between Current and New Classification(s)
Emergency Vehicle Technician/Mechanic	\$107,067	---
Heavy Vehicle Mechanic	\$90,034	\$17,033
Small Vehicle Mechanic	\$80,301	\$26,677

7. Shift Training Instructor (STI) Position

Effective December 31, 2017, the Board awarded the City's request to establish the Shift Training Officer (STI) program. This is a welcomed addition to the collective agreement because it addresses an estoppel notice filed by the Association where, without agreement, a long standing practice that benefits the City would have ended. The STI program is a model, where approximately 100 employees are specially trained in a discipline and those trained employee become our STIs. The STIs assist in the coordination and development and delivery of various targeted training programs. Having this model of training delivery reduces the number of full-time Training Officers that are required (which is a substantive realized saving for the City in itself) and it allows for job enrichment as employees benefit from hands-on training experience. As part of the award, a small number of employees who hold the rank of Captain or District Chief will receive a 5% premium (of their salary) for only the hours they perform duties as Shift Training Instructors.

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The STI model of training delivery has been proven to be more effective and efficient. For example, in only two months, the STI program facilitated the delivery of Narcan Training to all employees.

8. Reporting Absences: A 24 hour shift employee recovering from an illness may report back to work at 8 p.m. when they report to Communications of their anticipated return to work by 5 p.m.

9. Medical Benefits

Within sixty (60) days of the award, drug cards will be issued for all Association members. This will facilitate the purchase of required medications directly to avoid employees having to pay for these up-front and will minimize administrative delays and costs for the City. It also allows employees to fill their prescriptions without worrying about the cost of the drugs which will ensure required prescriptions are filled. The Association and the City will meet to discuss the possibility of introducing generic drug substitution.

Effective thirty (30) days after the date of the award, psychological benefits will be increased to \$5,000 (currently \$2000) per year with no per visit cap and Masters of Social Work professionals will be added. The increase in psychological benefits coverage will enhance a Fire Fighter's ability to address mental health issues. The City is self-insured for WSIB coverage and this change should help mitigate future costs for claims related to post traumatic stress.

10. Employee and Family Assistance Program (EFAP)

EFAP will be extended to retirees until age 65.

11. Self-Contained Breathing Apparatus (SCBA) Prescription Lenses and Frames (Personal Protective Equipment)

A new letter of understanding will be added to the Collective agreement that will confirm the practice that employees requiring prescription lenses to be fitted into their SCBA will have such provided by the City at no cost to the employee.

12. Long Term Disability

Effective July 1, 2018, the City will amend its Long Term Disability Plan to provide for a monthly income equal to 75% of the Employee's Salary before deductions, up to a maximum of \$9,300 (currently \$7,500) per month.

13. Letter of Understanding for Communications Centre Staffing

The Board awarded a new letter of understanding providing the City with the flexibility to hire an additional employee in the Communications Centre to address a temporary vacancy (such as a parental or maternity leave) and to layoff the employee when staffing levels are re-adjusted.

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Financial Impact

The total cumulative impact on wages and benefits is \$11.7 million as calculated by Finance staff who have also confirmed the financial impact of the award is within budget. The retroactive payments to staff will occur in March 2018.

Conclusion

The award is final and binding and will be implemented accordingly.

Attachments

Appendix 1: Mississauga and Mississauga Fire Fighters Association Local 1212 Interest Arbitration Stout Award December 18, 2017



Janice Baker, FCPA, FCA, City Manager and Chief Administrative Officer

Prepared by: Joshua Doreen-Harfield, Manager Employee & Labour Relations

**IN THE MATTER OF AN INTEREST ARBITRATION
PURSUANT TO THE *FIRE PROTECTION AND PREVENTION ACT, 1997***

BETWEEN

THE CORPORATION OF THE CITY OF MISSISSAUGA

(the “City”)

and

THE CITY OF MISSISSAUGA FIREFIGHTERS ASSOCIATION, LOCAL 1212

(the “Association”)

BOARD OF ARBITRATION: **John Stout, Chair**
 Mark Mason, City Nominee
 Steven Barrett, Association Nominee

APPEARANCES:

FOR THE CITY:

Marie-France Chartrand - Counsel
Tim Beckett – Fire Chief
Jamie Zimmerman – Assistant Fire Chief
Nancy MacDonald-Duncan – Assistant Fire Chief
Mark Ormond – Assistant Fire Chief
Louise Ann Riddell – Sr. Manager, Healthy Workplace
Debbie Rivers – H.R. Business Partner Manager
Dorothy Denyszyn – H.R. Consultant, Employee and Labour Relations

FOR THE ASSOCIATION:

Bob McCutcheon - Advocate
Chris Davidson - Assistant Advocate
Chris Varcoe - Association President
Ryan Outtrim - Association Secretary
Mike Scarangella - Association Vice-President
David Rutka - Association Treasurer
Adam Neal - Association Executive Officer

MEDIATION HELD ON NOVEMBER 23, 2017.
HEARING HELD IN TORONTO, ONTARIO, DECEMBER 15, 2017

INTRODUCTION

[1] We were appointed by the parties pursuant to the *Fire Protection and Prevention Act, 1997*, as amended (“*FPPA*”), to resolve the outstanding issues between the parties with respect to a renewal collective agreement.

[2] The parties filed extensive written briefs presenting their positions on the issues remaining in dispute. Mediation occurred on November 23, 2017. The parties returned to bargain on December 8, 2017, reducing the number of issues in dispute. The hearing was held on December 15, 2017 and the Board met in executive session thereafter.

[3] We are guided by the legislative criteria set out in the *FPPA*, which includes the following:

- The employer’s ability to pay, in light of its fiscal situation.
- The extent to which services would have to be reduced in light of the decision, if current funding and taxation levels are not increased.
- The economic situation in Ontario and in the municipality where employees in the bargaining unit provide services.
- A comparison, as between the firefighters and other comparable employees in the public and private sectors, of the terms and conditions of employment and the nature of the work performed.
- The employer’s ability to attract and retain qualified employees.

[4] In addition to the *FPPA* criteria, we have taken into account relevant jurisprudence and the well-accepted principles applied to interest arbitration, including “demonstrated need”, “total compensation”, and especially “replication”.

AWARD

[5] After carefully considering the submissions of the parties, we hereby order the parties to enter into a renewal collective agreement that contains all the

terms and conditions of the predecessor collective agreement, letters of understanding, and appendices, save and except as amended by this award as follows:

Article 5 - Hours of Work and Overtime – Fire Prevention On-Call Provision

On-Call Fire Investigators

- a) **Coverage:** Employees required for On-Call duties shall be placed on an On-Call list by the Fire Chief or designate for the time period outside of regular business hours for the division/unit/section (i.e. when the office is closed).
- b) **Selection Process:** The Fire Chief or designate will post for a maximum of ten (10) employees to be on call Fire Investigators.
 - Volunteers will be requested using the current 21 day posting process
 - If more than ten (10) employees apply a selection criteria will be used. When qualifications are relatively equal, seniority will prevail.
- c) **Vehicle/PPE:** the vehicle to be used to attend the scene will be picked up at a MFES location as well as the PPE.
- d) **Training and Certifications** will be paid for by the City. Annual recertification will be required and paid by the City.
- e) The on-call list will be established in one (1) week blocks.
- f) **Exchanges:** Employees may exchange on-call assignments on a daily or weekly basis with any other qualified member on the on-call list, subject to approval by the Fire Chief or designate using the form provided.
- g) Employees who are on-call shall be paid for all hours on call beyond regular working hours at ten percent (10%) of their hourly rate from the salary scale that has been adjusted by the service pay increment.

- h) **Overtime:** When the employee reaches the MFES location to pick up the vehicle or attends the fire scene, they will be paid overtime rates with a minimum of three (3) hours paid.
- i) **Commitment:**
- Commitment to the Fire Investigator Team will be as follows:
 - i. The introduction of the team will have 3 different levels of commitment:
 - ii. 4 employees will commit to a 3 year term
 - iii. 3 employees will commit to a 2 year term
 - iv. 3 employees will commit to a 1 year term
 - *Seniority will allow an employee to pick their preferred term.
 - Renewal: the first right of refusal for subsequent 3 year term will be given to the employees currently on the team
 - All subsequent commitment periods will be for a 3 year term.
- j) **Withdraw:** If the employee wishes to withdraw from the program prior to the end of the commitment term, they must request exemption from the program from the Fire Chief with 6 months' notice. The Association President or designate will attend that meeting with the Fire Chief with the employee. The Fire Chief will give due consideration to the request considering the unique circumstances presented by the employee before issuing his/her decision.
- k) **Responding:** The on- call Fire Investigator must respond as soon as possible to the scene.
- l) **Schedule:** On a rotational basis on a ten (10) week cycle
- m) **Target Date:** June 4, 2018
- n) Notwithstanding Article 5.05, for any initial training required for on-call Fire Investigators the Fire Chief may invoke one additional week in a calendar year with sixty (60) days' notice.

Article 9 – Salaries

January 1, 2015	\$91,847
July 1, 2015	\$93,127
January 1, 2016	\$94,402

July 1, 2016	\$95,180
January 1, 2017	\$96,840
July 1, 2017	\$97,334

Article 9 – Salaries – Differential Increases

Captain/Training Officer/Communication Officer – 117% as of January 1, 2017

Captain/Training Officer/Communication Officer - 118% as of December 31, 2017

District Chief - 133%, effective December 31, 2017

Effective December 31, 2017 the incumbent Equipment Officer will be red circled at 118%. The rate for a new hire would be at 115%.

Article 9 – Salaries – Mechanical Positions to be revised

- a) Effective December 31, 2017, the mechanical division will be restructured with new classifications, as follows:

Emergency Vehicle Technician (EVT)*	110% of 1 st Class Firefighter
Mechanic – Heavy Fleet	92.5% of 1 st Class Firefighter
Mechanic – Small Fleet	82.5% of 1 st Class Firefighter

- The City will maintain a complement of 6 EVT's. And the City will pay for the certification required for the current 6 Mechanics to be a certified EVT.

Article 10 – Salaries – Clerical Position Realignment

Effective December 31, 2017, all current clerical employees will be reclassified to level 'B'

Date	Administrative Level 1 (Non-Union Grade A)	Administrative Level 2 (Non-Union Grade B)
January 1 2015	\$39,355 - \$52,473	\$44,313 - \$59,083
January 1, 2016	\$40,044 - \$53,391	\$45,088 - \$60,117
January 1, 2017	\$40,645 - \$54,192	\$45,764 - \$61,019

Article 9 – Salaries – Add Shift Training Instructor (STI) Position

- a. Effective December 31, 2017, STI's who hold the rank of Captain or District Chief will receive a 5% premium (of their salary) for all hours worked in the role of an STI.
- b. Association to withdraw the notice of Estoppel
- c. Posting Process
 - i. STI postings will indicate the discipline and the shift/Section/Unit for the STI
 - ii. Maximum: An employee may only be an STI for 2 disciplines at a time
 - iii. STI posting will be posted for 21 days
 - iv. STI rate will provide a 5% increase for a DC or Captain and the Training Officer rate for other STI's
 - v. The qualifications and accreditation credential required will be listed on the posting
 - vi. STI posting will state the number of STI's required
 - vii. An interview process will be held as required.
- d. STI Positions
 - i. STI positions/postings/disciplines will become a standing item on the Labour Management meetings.
- e. Mandatory Training required by STIs
 - i. Off duty STI's will be paid at overtime rates at their regular rate of pay

- ii. Mileage will be paid in accordance with the City policy
 - iii. In addition to mileage, when employees are required to travel while off-shift, approved lieu time for travel will be calculated from City Hall or the employee's home, whichever is less, to the training location, and will be compensated as follows:
 - 1. 10 hours straight time in lieu bank for distances greater than 250 kms round trip; and,
 - 2. 4 hours straight time in lieu bank for distances above 100 kms up to 249 kms round trip
 - iv. 10 hours straight time in lieu bank for pre-approved round trip air travel
- f. An additional time owing spot for STI lieu time off will be made available for the STI (therefore 22 vacation plus 1 lieu time plus 1 STI). Effective the date of award.
- g. STI positions are voluntary
- h. Withdrawal from the STI program
- i. An employee may resign from the program with 60 days written notice to the Fire Chief.

Appendix A - A5 – Reporting Absence

A5 Absence on account of illness in excess of one-half (1/2) day but less than one full day shall be deducted at the rate of one-half (1/2) a day's sickness.

A 24 hour Shift employee may report to work at 2000hrs if she/he has called in absent due to a non-occupational illness/injury for the first 12 hour duration of the 24 hour shift. If a 24 hour Shift Employee leaves work early due to a non-compensable illness/injury such worked hours will be pro-rated for those hours worked.

Such an employee is required to report to Communications that they will be returning to work at 2000 hours no later than 1700 hours.

Appendix A – A12/A18 – Medical Benefits

Pay direct drug card

Within 60 days of this award, Drug Cards will be issued.

Generic Drug Substitution

The Board will remain seized with respect to the amendment of the group policy to include mandatory generic drug substitution.

Effective 30 days after the date of this award:

Psychological benefits will be increased to \$5000 per year, no per visit cap and MSW included.

New Letter of Understanding- SCBA Prescription Lenses and Frames (PPE)

This Letter of Understanding will confirm the practice that employees requiring prescription lenses to be fitted into their SCBA will have such provided by the City at no cost to the employee. This entitlement will not affect entitlement under the major medical program vision care benefits.

EFAP will be extended to retirees until age 65, regardless of retirement age.

Appendix A – A14 – LTD

Effective July 1, 2018 the City will amend its Long Term Disability Plan to provide for a monthly income equal to (75%) of the Employee's Salary before deductions, up to a maximum of \$9,300 per month.

LOU – Communications Centre Staffing

The following letter of understanding will not form part of the collective agreement.

LETTER OF UNDERSTANDING
between
THE CORPORATION OF THE CITY OF MISSISSAUGA
(the City)
and
THE MISSISSAUGA FIREFIGHTERS' ASSOCIATION, IAFF LOCAL 1212
(the Association)

RE: Communication Centre

The parties agree that the City of Mississauga may increase the current sixteen (16) member staffing complement of the MFES Communication Division to seventeen (17).

The seventeenth (17th) employee shall be subject to all provisions of the collective agreement.

The Association agrees that specific to the additional seventeenth (17th) employee hired in Communications, the right to a reduction of workforce complaint shall not be filed.

Further, Article 11.10 of the collective agreement shall be exercised in the event the City of Mississauga no longer requires the additional seventeenth (17th) employee in the Communication Division. Recall rights shall be limited to one month of recall per month of worked service after completion of the probationary period to a maximum of 12 months. Recall rights will be extinguished upon the first refusal.

The City will provide two (2) weeks' notice to the seventeenth 17th employee prior to a mandatory shift change.

This letter of understanding is without prejudice and shall not be relied upon by either party in future negotiations or arbitration.

LOU – Association Office

The Employer will withdraw their estoppel notice.

Letters of Understanding

The parties agree to review all letters of understanding. Appendix K shall be deleted. All other letters of understanding will be amended or removed as agreed upon between the parties, or otherwise shall remain in place without change.

Retroactive Payments and Salary Adjustments

All required payments and salary adjustments shall be made within ninety (90) days from the date of this award.

Article 18 – Duration

The parties agree to a three (3) year collective agreement effective January 1, 2015 to December 31, 2017.

[6] Unless specifically addressed in this award, all outstanding proposals are dismissed.

[7] We remain seized until the parties have signed a new collective agreement.

Dated at Toronto, Ontario 18th day of December 2017,

A handwritten signature in dark ink, consisting of several loops and a long horizontal stroke extending to the right.

John Stout – Chair

“I agree”

Steven Barrett- Association Nominee

“I agree”

Mark Mason– Employer Nominee

City of Mississauga

Corporate Report



Date: 2018/01/31

To: Mayor and Members of Council

From: Gary Kent, CPA, CGA, Commissioner of Corporate Services and Chief Financial Officer

Originator's files:

Meeting date:
2018/02/07

Subject

Municipal Accommodation Tax

Recommendation

1. That the report titled "Municipal Accommodation Tax" dated January 31, 2018 from the Commissioner, Corporate Services and Chief Financial Officer be received.
2. That a Municipal Accommodation Tax be implemented effective April 1, 2018 at a rate of four per cent on the purchase of short term accommodations within the City of Mississauga.
3. That a new reserve fund "Municipal Accommodation Tax – Revenue Stabilization" (account #35590) be created where a portion, still to be determined, of the revenue collected be transferred to this reserve fund to be used for revenue stabilization.
4. That a new reserve fund "Municipal Accommodation Tax – Tourism Projects" (account #35591) be created where a portion, still to be determined, of the revenue collected be transferred to this reserve fund to be used for Council directed tourism projects and activities.
5. That the Province be requested to issue a regulation specific to Mississauga that freezes the effect of the calculation based on whether there was a destination marketing program in place at the time when the legislation came into effect.
6. That revenue sharing be withheld until such time as an agreement is established with Tourism Toronto related to how Mississauga's Municipal Accommodation Tax revenue will be spent.
7. That staff investigate options for creating a separate Mississauga tourism entity and report back to Council by December 31, 2018.
8. That the necessary by-laws be enacted.

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Report Highlights

- A four per cent Municipal Accommodation Tax (MAT) is being recommended with an April 1, 2018 implementation date;
- Provision has been made to charge late payment fees as well as other measures for non-compliance with the by-law including fines, garnishments, liens and the seizure and sale of property;
- The Province issued Regulation 435/17 prescribing how revenues are to be shared with the respective Regional Tourism Organization and not-for-profit organizations providing different formulas depending on whether a Destination Marketing Program (DMP) existed on the day before the MAT comes into effect;
- The Greater Toronto Hotel Association (GTHA) has terminated the DMP in Mississauga resulting in a substantial difference in the amount required to share with Tourism Toronto;
- Staff have identified actions that may be taken to address the effect of cancellation of Mississauga's DMP;
- A Stakeholder Engagement Meeting was held providing an overview of the tax, administration process, potential use of the funds and City tourism initiatives including the Tourism Master Plan and provided an opportunity for input from stakeholders;
- Staff is recommending two reserve funds be created. One reserve fund is to collect a portion of the Municipal Accommodation Tax revenue and is to be used for stabilization to ensure the City meets the requirements of its sharing with Tourism Toronto. The other is to collect the City's portion of the Municipal Accommodation Tax revenue and is to be used to fund future tourism related City initiatives;
- The City's portion of the revenue is unrestricted and may be used for Council-approved tourism benefit to Mississauga; and
- A report to Council will follow in March with next steps related to the Tourism Master Plan, the funding agreement with Tourism Toronto and recommendations on the use of MAT revenues.

Background

On November 8, 2017 Mississauga Council approved in principle, the introduction of a four per cent Municipal Accommodation Tax (MAT) effective July 1, 2018 subject to the Province issuing the required revenue sharing regulation, and authorized staff to engage with stakeholders on the implementation of the tax.

Comments

Although a July 1, 2018 implementation date was approved in principle, staff is recommending an implementation date of April 1, 2018. Advancing the start date from July to April will result in additional estimated revenue of \$2.5M and will align with the City of Toronto's implementation of April 1, 2018. The City of Ottawa's Council have approved implementation of a MAT effective January 1, 2018. With a simplified self-reporting model similar to that used by the Canada

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Revenue Agency (CRA) for HST, an April 1, 2018 start date would be feasible for hoteliers who are already familiar with the process and have systems set up for the self-reporting of revenues.

The four per cent tax rate will be applied for accommodations provided for a continuous period of 30 days or less in a motel, hotel, lodge, inn, bed and breakfast, dwelling unit or any place an accommodation is provided.

Online private short term accommodation platforms such as Airbnb and HomeAway will also be subject to the MAT effective April 1, 2018.

Exemptions

Legislation states that the tax must not apply to the Crown, school boards, a university or a college of applied arts and technology or post-secondary institution, hospitals, long-term care homes and hospices. Further to the exemptions stipulated in the legislation staff is recommending to include the following:

- Accommodations provided as shelter;
- Accommodations provided by treatment center that receives provincial aid under the *Ministry of Community and Social Services Act*;
- Accommodations provided by house of refuge, or lodging for the reformation of offenders;
- Accommodations provided by charitable, non-profit philanthropic corporation organized as shelters for the relief of the poor or for emergency;
- Accommodations provided by tent or trailer sites supplied by a campground, tourist camp or trailer park;
- Accommodations supplied by employers to their employees in premises operated by the employer; and
- Accommodations provided as a hospitality room in an establishment that may or may not contain a bed and is used for displaying merchandise, holding meetings, or entertaining.

Administration

Staff has determined that a simplified remittance model similar to that used by businesses to remit HST to the CRA will be used. A Municipal Accommodation Tax Return Form will be made available to all providers and will be required to be remitted with payment by the end of each month for the tax collected in the previous month. This aligns with the timing of the CRA for monthly HST remittance.

Late payment charges will be charged at a rate of 1.25 per cent on the first day of default and the first of each month until paid, mirroring late payment charges imposed for property taxes. The City will also have the ability to lay fines and use other enforcement measures such as

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garnishments, liens and the seizure and sale of property for those that do not comply with the by-law.

The City will have the authority to audit the providers and will engage the services of an external auditor. All audit expenses would be funded from the revenue stream.

The draft by-law, “A By-law to Impose Municipal Accommodation Tax on the purchase of transient accommodation in the City of Mississauga”, is attached as Appendix 1.

Revenue Sharing

On December 1, 2017, the Province issued Ontario Regulation 435/17 prescribing how revenues are to be shared with the respective Regional Tourism Organization and not-for-profit organizations. Under the Regulation, there are two revenue sharing regimes based on whether a Destination Marketing Program (DMP) exists on the day before a MAT comes into effect.

DMP Exists:

If a DMP exists in the municipality on the day before the tax comes into effect, the municipality must remit to the eligible tourism entity the lesser of:

- the total amount of the MAT revenue in respect of the fiscal year; and
- the amount of the DMF received by the eligible tourism entity from the last fiscal year that ended before the tax came into effect.

Then in subsequent years, the municipality is required to provide the eligible tourism entity the amount they paid in the previous year adjusted annually based on changes to Ontario's total tourism receipts over the prior 10-year period.

DMP Does Not Exist:

If a DMP does not exist on the day before the tax comes into effect, the municipality must annually remit 50% of the revenue, minus reasonable administrative costs for the fiscal year.

Until recently, the GTHA collected a voluntary 3% DMF from participating hotels in Toronto and Mississauga under their DMP. Staff understand that two or three hotels in Mississauga were participating in the program whereby they collected funds from their patrons and remitted the money to the GTHA. GTHA would then transfer the funds to Tourism Toronto, which is the eligible tourism entity supporting Toronto and Mississauga.

Just as the City is preparing to introduce the MAT, correspondence was provided by the GTHA advising Mayor and Members of Council that a DMP did not exist in Mississauga. See Appendix 2, Greater Toronto Hotel Association Letter dated January 15, 2018. Through staff conversations with the GTHA, it was discovered that the GTHA suddenly and without consultation or notice, terminated the collection of the DMF from the Mississauga hotels, while

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keeping the program intact in Toronto. A Toronto staff report states that the GTHA will only terminate the destination marketing program in Toronto after Toronto introduces the MAT.

As a result of the termination of the DMP in Mississauga and under the current regulation the City will be required to remit 50% of the MAT revenue, which is estimated to be \$4.9M to Tourism Toronto. If the DMP had remained in place, staff estimates that the City would only be required to remit approximately \$500K. This figure is approximate because the City does not have the exact figures for the Mississauga DMF collected in 2017 or previous years. This information has been requested on a number of occasions from the GTHA but they have not responded. Thus any amount of the Mississauga DMF collected is the City's best estimate.

It is clear that the GTHA wanted to guarantee that a much larger share of the MAT revenue generated in Mississauga flows to Tourism Toronto, by terminating the collection of the DMF just before the City introduces the MAT By-law. It is also clear that the GTHA has been working closely with the City of Toronto given that the Toronto staff report recommends the GTHA be their collection agent, and that a deliberate decision was made to take a different approach in Mississauga.

Based on the legislation as drafted, there are limited opportunities for the City to challenge how the Regulation applies despite its obvious impact on Mississauga; however staff has identified the following actions for Council's consideration:

1. Petition the Province for a Regulation for Mississauga

An argument can be made that the Regulation is intended to formalize authority to collect revenue from hotels and to provide a guarantee to eligible tourism entities that they would receive MAT revenue that would at least provide what they have been receiving under their DMP. A program was in place in Mississauga at all times until very recently, when the City is about to introduce the MAT. GTHA's termination of the DMP with the Mississauga hotels is arguably made in bad faith and will generate a significant windfall that seems to be outside of the legislation's intention.

2. Agreement with Tourism Toronto on Use of Funds

The Regulation requires that the City enter into an agreement with an eligible tourism entity receiving MAT revenue with respect to "reasonable financial accountability matters in order to ensure that amounts paid to the entity are used for the exclusive purpose of promoting tourism, and the agreement may provide for other matters." It also says that reasonable financial accountability matters cannot include a municipality placing a requirement that funds be used in a particular manner. The City could withhold remitting payment until such time as an agreement could be established with Tourism Toronto respecting the financial accountability required to ensure that all amounts paid to Tourism Toronto by the City are used for the exclusive purpose of promoting tourism and development of tourism products in Mississauga.

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3. Investigate Option to Create a Separate Mississauga Tourism Entity

“Eligible tourism entity” is defined broadly in the Regulation as a non-profit entity whose mandate includes the promotion of tourism in Ontario or in a municipality. Section 203 of the *Municipal Act* allows municipalities to establish municipal services corporations for municipal purposes. Therefore, the City could create a municipal services corporation with a mandate that includes the promotion of tourism in Mississauga. This would be an alternative entity to Tourism Toronto. If it is created, Council can appoint the Board, then direct that all or part of the revenue be shared with this entity, and have a stronger say in how the funds are spent.

City's Portion of Revenue

The City's portion of the revenue is unrestricted. Mississauga has always viewed tourism as being about more than hotels. It could be used to fund the implementation of the Tourism Master Plan, capital improvements, repairs and new construction of tourism-related facilities, programs and services including Recreation, Culture, Parks & Forestry, and initiatives in Economic Development.

It is anticipated that a recommendation on the use of the City's share of the tax revenue collected in 2018 will be provided to Council by April 1, 2018. Community Services (Recreation) will be hiring a Manager of Tourism (using existing budget and staff complement) to coordinate the relationship with Tourism Toronto and lead the Tourism Master Plan implementation. A report to Council will follow with next steps related to the Tourism Master Plan, the funding agreement with Tourism Toronto and recommendations on use of MAT revenue.

Stakeholder Engagement Meeting

On December 4, 2017, staff held a Stakeholder Engagement Meeting providing an overview of the tax, administration process, potential use of the funds and City tourism initiatives including the Tourism Master Plan, and provided an opportunity for input from stakeholders.

In total, 26 stakeholders participated in the Stakeholder Engagement Meeting. Twenty-one attended in person and represented Hoteliers, the Mississauga Board of Trade, and the Greater Toronto Hotel Association. The remaining five participants attended via WebEx and represented Hoteliers and AirBnB. There was no overarching theme, however, some individual comments were as follows:

- A July 1, 2018 implementation is preferred in order to allow sufficient time to prepare and train staff;
- Exemptions from the tax may make the process more complicated for those administering it;

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- A self-reporting model similar to the current HST method would make implementation of the tax easier as they are already familiar with that process;
- Some hotels may have pre-existing corporate contracts that do not take the MAT into consideration;
- A concern that some of the revenue garnered from the MAT might be allocated to the City's General Revenues rather than used for tourism initiatives;
- Explaining to hotel guests that the tax helps support tourism related infrastructure may not appease those who feel that infrastructure is the responsibility of the Province and the City; and
- A concern that if surrounding municipalities do not impose the tax or have a lower rate, it might detract guests from Mississauga hotels.

There was no opposition to the tax expressed nor were any major concerns identified by the group. Participants appreciated the opportunity to provide input.

Financial Impact

Based on a four per cent MAT rate, revenue of approximately \$9.8M would be generated annually. With an implementation date of April 1, 2018 revenue is estimated to be \$7.4M in 2018 which is \$2.5M higher than it would be with a July 1, 2018 start date. It is expected that an additional \$150,000 will be received annually from online private short term accommodation rentals.

Given that the GTHA has terminated Mississauga's DMP, the City is required to remit 50% of the MAT revenue to Tourism Toronto which is approximately \$4.9M annually. Should the Province agree with Mississauga's position and prescribe through a Regulation that the revenue sharing formula to be used is where a DMP existed on the day before the MAT comes into effect, the exact amount to be shared is not available however, it is anticipated to be less than \$500,000.

Recommendations for the use of the City's share of the funds would be brought forward to Council annually through the Budget and Business Planning process. A 2018 program budget will be presented to Council by April 1, 2018.

Staff is recommending two reserve funds be created. One reserve fund is to collect a portion of the MAT revenue and is to be used for stabilization to ensure the City meets the requirement of sharing with Tourism Toronto. The other reserve fund is to collect the City's portion of the MAT revenue to be used to fund future tourism related City projects and activities.

Conclusion

It is recommended that a Municipal Accommodation Tax be implemented effective April 1, 2018 at a four per cent tax rate for accommodations provided for a continuous period of 30 days or

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less. Providers must remit the Municipal Accommodation Tax collected by the end of each month for the tax collected in the previous month.

It is estimated that revenue of approximately \$9.8M will be generated annually through the MAT. With an implementation date of April 1, 2018 revenue is estimated to be \$7.4M in 2018. It is expected that an additional \$150K will be received annually from online private short term accommodation rentals.

The Greater Toronto Hotel Association (GTHA) has terminated the DMP in Mississauga resulting in a substantial difference in the amount required to share with Tourism Toronto. As a result of the termination, the City will be required to remit 50% of the MAT revenue, which is estimated to be \$4.9M to Tourism Toronto. If the DMP had remained in place, staff estimates that the City would be required to remit approximately \$500,000.

Staff have identified three actions to address the effect of cancellation of Mississauga's DMP. It is recommended that the Province be petitioned to provide a Mississauga specific regulation, that payment be withheld from Tourism Toronto until such time as an agreement is established on the use of funds and that the option to create a separate Mississauga Tourism Entity be investigated.

Attachments

Appendix 1: Draft By-law to Impose Municipal Accommodation Tax on the purchase of transient accommodation in the City of Mississauga

Appendix 2: Greater Toronto Hotel Association Letter dated January 15, 2018



Gary Kent, CPA, CGA, Commissioner of Corporate Services and Chief Financial Officer

Prepared by: Connie Mesih, Director, Revenue and Materiel Management

Appendix 1

A By-law to Impose Municipal
Accommodation Tax on the purchase of
transient accommodation in the City of
Mississauga

WHEREAS section 400.1 of the *Municipal Act, 2001*, S.O. 2001, c.25, (the “Act”) provides that the council of a local municipality may pass by-laws imposing a tax in respect of the purchase of transient accommodation within the municipality;

AND WHEREAS pursuant to section 400.1 of the Act and the Ontario Regulation 435/17, the Council of The Corporation of the City of Mississauga wishes to establish the tax rate and to levy on the purchase of transient accommodation within the City of Mississauga;

AND WHEREAS pursuant to section 400.1 (3) and 400.4 of the Act, Council can establish enforcement measures as Council considers appropriate if an amount assessed for outstanding tax, penalties or interest remains unpaid after it is due;

AND WHEREAS Council wishes to add the arrears of the interest and penalties to the tax roll for the properties in the City of Mississauga registered in the name of the Provider to be collected in like manner as property taxes and such arrear shall constitute a lien upon the lands, but pursuant to section 400.4(2) of the Act, such lien shall not be a priority lien for the purposes of subsections 1(2.1), (2.2) and (3) of the Act and such lien will not have a higher priority than it would otherwise have in law in relation to other claims, liens or encumbrances;

NOW THEREFORE the Council of The Corporation of the City of Mississauga ENACTS as follows:

DEFINITIONS

1. For the purposes of this By-law:

“**Accommodation**” means Lodging, and the right to use Lodging, that is provided for consideration, whether or not the lodging is actually used;

“**City**” means The Corporation of the City of Mississauga;

“**Council**” means the Council of The Corporation of the City of Mississauga;

“**Eligible Tourism Entity**” has the meaning given to it in the Ontario Regulation 435/17, as amended.

“**Establishment**” means the physical location, a building or part of a building that provides Accommodation;

“**Lodging**” includes:

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

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

“**Provider**” means a person or an entity that sells, offers for sale, or otherwise provides Accommodation, and includes agents, hosts or others who sell, offers for sale or otherwise provides Accommodation;

“**Purchaser**” means a person who purchases Accommodation;

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

“**Municipal Accommodation Tax**” or “**MAT**” means the tax imposed under this By-law;

APPLICATION

2. A Purchaser shall, at the time of purchasing Accommodation, pay the Municipal Accommodation Tax in the amount of four (4) per cent of the Purchase Price of Accommodation provided for a continuous period of 30 days or less provided in a hotel, motel, motor hotel, lodge, inn, bed and breakfast, dwelling unit or any place in which Accommodation is provided.
 - (a) For greater certainty, the continuous period referred above is not disrupted by the purchase of different rooms, suites, beds or other lodging in the same Establishment in the course of the continuous period.

EXEMPTIONS

3. The Municipal Accommodation Tax imposed under this By-law does not apply to:
 - (a) The Crown, every agency of the Crown in right of Ontario and every authority, board, commission, corporation, office, or organization of persons a majority of whose directors, members or officers are appointed or chosen by or under the authority of the Lieutenant Governor in Council or a member of the Executive Council;
 - (b) Every board as defined in subsection 1(1) of the *Education Act*;
 - (c) The purchase of transient Accommodation at a university or a college of applied arts and technology or post-secondary institution whether or not affiliated with a university, the enrolments of which are counted for purposes of calculating operating grants entitlements from the Crown;
 - (d) Every hospital referred to in the list of hospitals and their grades and classifications maintained by the minister of Health and Long-Term Care under the *Public Hospitals Act* and every private hospital operated under the authority of a license issued under the *Private Hospitals Act*;
 - (e) Every long-term care home as defined in subsection 2(1) of the *Long-Term Care Homes Act, 2007* and hospices;
 - (f) Accommodations provided as shelter;
 - (g) Accommodations provided by treatment center that receives provincial aid under the *Ministry of Community and Social Services Act*;
 - (h) Accommodations provided by house of refuge, or lodging for the reformation of offenders;
 - (i) Accommodations provided by charitable, non-profit philanthropic corporation organized as shelters for the relief of the poor or for emergency;

- (j) Accommodations provided by tent or trailer sites supplied by a campground, tourist camp or trailer park;
- (k) Accommodations supplied by employers to their employees in premises operated by the employer; and
- (l) Accommodations provided by hospitality room in an establishment that may or may not contain a bed and is used for displaying merchandise, holding meetings, or entertaining.

TAX COLLECTED AND STATEMENT SUBMITTED

- 4. A Provider shall collect the MAT from the Purchaser at the time the Accommodation is purchased.
- 5. The amount of the MAT shall be identified as a separate item or charge on a bill, receipt, invoice or similar document issued by the Provider in respect of the Accommodation on which the tax is imposed and the item shall be identified as "Municipal Accommodation Tax".
- 6. A Provider shall, on or before the last day of every month, remit to the City for the amount of the MAT collected for the previous month and submit the monthly statements in the form required by the City detailing the number of the Accommodation sold, the purchase price of each Accommodation, the MAT amount collected and any other information as required by the City for the purposes of administering and enforcing this By-law.

DELEGATION OF AUTHORITY

- 7. The Commissioner of Corporate Services, or designate, is hereby delegated the authority to enter into agreements, including all necessary documents ancillary thereto, with another person or entity as agent for the City, providing for the implementation and collection of the Municipal Accommodation Tax, all in a form satisfactory to Legal Services.
- 8. The Commissioner of Community Services, or designate, is hereby delegated the authority to enter into agreements, including all necessary documents ancillary thereto, with Eligible Tourism Entity(ies) that receive(s) an amount of the MAT respecting reasonable financial accountability matters in order to ensure that amount paid to the entity is used for the exclusive purpose of promoting tourism, and the agreements may provide for other matters, all in a form satisfactory to Legal Services.
- 9. The Commissioner of Corporate Services or designate, shall be responsible for the administration of this By-law, including but not limited to approvals, appeals, enforcement, collection, and for instructing Legal Services to take such legal action as may be considered appropriate.

INTEREST PENALTIES

- 10. That a percentage charge of 1.25 per cent of the amount of the MAT due and unpaid be imposed as a penalty for the non-payment of taxes on the first day of default based on the full occupancy of the Establishment unless the actual amount of the MAT owing can be determined by the City, in that case, the percentage charge of 1.25 per cent of the actual amount of the MAT will be imposed.
- 11. That an interest charge of 1.25 per cent each month of the amount of the MAT due and unpaid, be imposed for the non-payment of taxes on the first day of each month and subsequent months following the first day of default.

LIENS

- 12. All MAT penalties and interest that are past due shall be deemed to be in arrears, and may be added to the tax roll for any real property in the City of Mississauga registered in the name of the Provider to be collected in like manner as property taxes and shall

constitute a lien upon the lands, but such lien shall not be a priority lien for the purposes of subsections 1(2.1), (2.2) and (3) of the Municipal Act, 2001, as amended and such lien will not have a higher priority than it would otherwise have in law in relation to other claims, liens or encumbrances.

AUDIT AND INSPECTION

- 13. The Provider shall keep books of account, records, and documents sufficient to furnish the City or its agent with the necessary particulars of sales of Accommodations, amount of MAT collected and remittance.
- 14. The City or its agent may inspect and audit all books, documents, transactions and accounts of the Providers and require the Providers to produce copies of any documents or records required for the purposes of administering and enforcing this by-law, as required.

OTHER PENALTIES

- 15. Every Person who contravenes any provision of this By-law is guilty of an offence and, in addition to being liable for payment of the penalty imposed by section 10-11, is liable to a fine and such other penalties as provided for in the *Provincial Offences Act*, R.S.O. 1990, c. P. 33 and the *Municipal Act*, 2001 S.O. 2001 c. 25, each as amended:
 - (a) A person who is convicted of an offence under this by-law is liable, for each day or part of a day that the offence continues, to a minimum fine of \$500.00 and a maximum fine of \$10,000.00, and the total of all daily fines for the offence is not limited to \$100,000.00 as provided for in subsection 429(3)2 of the *Municipal Act*, 2001.
 - (b) When a person has been convicted of an offence under this by-law, the Superior Court of Justice or any court of competent jurisdiction thereafter may, in addition to any penalty imposed on the person convicted, issue an order:
 - (i) prohibiting the continuation or repetition of the offence by the person convicted; and
 - (ii) requiring the person convicted to correct the contravention in the manner and within the period that the court considers appropriate.
- 16. Without limiting the foregoing, the City may establish and use other dispute resolution mechanisms and enforcement measures if an amount assessed for outstanding tax, penalties or interest remains unpaid after it is due, including measures such as garnishment, the seizure and sale of property and the creation and registration of liens as it considers appropriate.

GENERAL

- 17. This By-law shall come into effect on April 1st, 2018.
- 18. If any section or portion of this By-law is found by a court of competent jurisdiction to be invalid, it is the intent of Council for the City that all remaining sections and portions of this By-law continue in force and effect.
- 19. This By-law may be referred to as “the Municipal Accommodation Tax By-law”.

ENACTED and PASSED this 7th day of February, 2018.

MAYOR

CLERK

GREATER TORONTO HOTEL ASSOCIATION

SERVING THE HOTEL INDUSTRY SINCE 1925

January 15, 2018

Mayor Bonnie Crombie
Members of Council
City of Mississauga
300 City Centre Drive
Mississauga, ON L5B 3C1

Dear Mayor Crombie and Members of Council,

On behalf of the members of the Greater Toronto Hotel Association (GTHA) I am writing regarding item 8.9 on the General Committee Agenda for January 17, 2018 regarding the Municipal Accommodation Tax (MAT).

Included on the meeting agenda is a corporate report being presented to the General Committee from Gary Kent, Commissioner of Corporate Services and Chief Financial Officer. The Revenue Sharing section of the report makes reference to the Ontario Regulation 435/17 made under the Municipal Act, 2001 Transient Accommodation Tax:

*"The initial announcement from the Province indicated that 50 per cent of the MAT revenue must be provided to a non-profit tourism agency. However, **the Regulation states that the mandatory 50 per cent sharing formula only applies to municipalities that did not have a Destination Market Program (DMP) in place prior to the tax being imposed.** Where a DMP existed, a municipality is only required to provide the tourism agency the amount they previously received through the DMP."*

The excerpt above refers to section 4 of the regulation in which a destination marketing program exists in the municipality on the day before the tax comes into effect. The City of Mississauga does not meet this criteria as there is no Destination Marketing Program in place in the City hence section 5. (1) under the same regulation applies:

"5. (1) This section applies if a destination marketing program does not exist in the municipality on the day before the tax comes into effect.

(2) For each full or partial fiscal year of the municipality that the tax is in effect, the municipality shall make one or more payments to one or more eligible tourism entities, the total of which must be at least equal to the amount determined under subsection (4).

(3) Any amounts paid to an eligible tourism entity under subsection (2) shall be used by the eligible tourism entity for the exclusive purpose of promoting tourism.

(4) The amount referred to in subsection (2) is 50 per cent of the amount determined using the formula,

$$A - B$$

in which,

"A" is the revenue from the tax received by the municipality in respect of the fiscal year, and

"B" is the municipality's reasonable costs of collecting and administering the tax that are attributable to the fiscal year."

The GTHA which represents approximately 75% of the hotel rooms in the City of Mississauga would like to confirm its long standing position that all of the funds generated through the MAT in the City of Mississauga be re-invested in the City with a key component of that investment being dedicated to driving an increase in hotel occupancy for the

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Greater Toronto Hotel Association



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exclusive purpose of promoting tourism. In fact, a key component of the agreement under section 6 of the regulation requires confirmation that the investment from the MAT has been made for the exclusive purposes of promoting tourism in the City of Mississauga.

6. (1) The municipality and each eligible tourism entity that receives an amount under section 4 or 5 shall enter into an agreement respecting reasonable financial accountability matters in order to ensure that amounts paid to the entity are used for the exclusive purpose of promoting tourism, and the agreement may provide for other matters.

The GTHA supports the creation of the two new reserve funds that City staff is recommending: "the Municipal Accommodation Tax – Revenue Stabilization and Municipal Accommodation Tax – Tourism Projects" to be used for revenue stabilization and tourism projects and activities.

We respectfully request that the City of Mississauga prioritize the development of a communication plan to provide notice to all accommodation properties on the amount of the tax and the implementation date so that they may provide notice to their existing and future customers. We also request that the City's communication plan provide both a question and answer piece, one directed at consumers and the other to assist in the implementation of the tax for accommodation properties.

The GTHA requests that the City of Mississauga include in their bylaw a list of exemptions from the tax and provide details on the types of identification required at an accommodation property to confirm such exemptions. This will eliminate confusion between hoteliers and consumers as it relates to exemptions.

The report also addresses that a program budget for 2018 will be presented to Council by April 1. The GTHA requests a role in this process to assist in the development of the budget and business plan for Mississauga hotels to increase occupancy and promote tourism in the City of Mississauga.

We thank you for the opportunity to provide input and look forward to working with the City of Mississauga as the program continues to evolve.

Regards,



Terry Mundell
President & CEO
Greater Toronto Hotel Association
tmundell@gtha.com
416-351-1276

REPORT 2 - 2018

To: MAYOR AND MEMBERS OF COUNCIL

The General Committee presents its second report for 2018 and recommends:

GC-0002-2018

That the deputation by Rick Blake, Past Chair, Amacon Mississauga Rotary Ribfest and Fazle Naqiv, Current Chair, Amacon Mississauga Rotary Ribfest with respect to the RibFest Paid Admission Pilot Project, be received.

GC-0003-2018

That the report dated December 12, 2017 from the Commissioner of Community Services entitled "RibFest paid admission pilot project - complete" be deferred to a future General Committee meeting and that Councillors Parrish, Saito and Kovac create a working group with representatives from Amacon Mississauga Rotary Ribfest to discuss alternatives to the paid admission pilot project and the closure of Celebration Square.

GC-0004-2018

That the deputation by Ron Salapatek, Resident, with respect to the Request for Traffic Control Signals - South Sheridan Way at Indian Road, be received.

GC-0005-2018

That the deputation by Jim Reid, Resident with respect to the Request for Traffic Control Signals - South Sheridan Way at Indian Road, be received.

GC-0006-2018

That the deputation by Ann Hunter, Resident with respect to the Request for Traffic Control Signals - South Sheridan Way at Indian Road, be received.

GC-0007-2018

That a traffic control signal be installed at the intersection of South Sheridan Way at Indian Road and that staff include this intersection in the 2018 Traffic Signal program. (Ward 2)

GC-0008-2018

1. That the Commissioner of Community Services and the City Clerk or their respective designate, are hereby authorized, on behalf of The Corporation of the City of Mississauga, to execute the Master Outdoor Advertising Agreement with Van Horne Outdoor LP (VHO), including all necessary agreements and documents ancillary thereto, in a form satisfactory to Legal Services.
2. That all necessary bylaw(s) be enacted.

GC-0009-2018

1. That the report entitled "Request for Exemption from the Purchasing By-law #374-2006 for the Procurement of Accommodation Providers for 2018 Ontario 55+ Summer Games" dated November 22, 2017 from the Commissioner of Corporate Services and Chief Financial Officer be received.
2. That the procurement process for accommodation providers required for participants in the 2018 Ontario 55+ Summer Games be exempt from the Purchasing By-law #374-2006.
3. That the Project Lead for the 2018 Ontario 55+ Summer Games or his designates be authorized to negotiate and execute contracts with selected accommodation providers for accommodations required for the 2018 Ontario 55+ Summer Games.

GC-0010-2018

1. That the Commissioner of Community Services and the City Clerk, be authorized to execute an Alternate Locate Agreement with Enbridge Gas Distribution, Inc., in a form satisfactory to the City Solicitor, as outlined in the Corporate Report dated December 7, 2017 entitled "Renewal of Alternate Locate Agreement with Enbridge Gas Distribution Inc. for Municipally Owned Parkland" be approved.
2. That all necessary By-laws be enacted.

GC-0011-2018

1. That the report of the Commissioner of Corporate Services and Chief Financial Officer dated December 4, 2017 entitled Delegation of Regional Tax Ratio Setting Authority for 2018 be received.
2. That Council consent to the enactment of a Regional by-law delegating tax ratio setting from the Region of Peel to Mississauga, Brampton and Caledon, in accordance with Section 310 of the *Municipal Act, 2001* for the 2018 property tax year.
3. That Council consent to the apportionment methodology in place in the 2017 taxation year updated for 2018 assessments.

GC-0012-2018

1. That members of the Mississauga Cycling Advisory Committee expressed concern with the Millcreek Drive Multi-use Trail project as outlined in the 2018 Cycling Network Program and requested additional information on the number of pedestrians who use the trail to access Meadowvale Go station and if the project meets all minimum design standards.
2. That the memorandum dated December 21, 2017 from Matthew Sweet, Manager, Active Transportation entitled 2018 Cycling Network Program and 2017 Program Update be received as amended.

(MCAC-0001-2018)

GC-0013-2018

That up to three Mississauga Cycling Citizen Members attend the upcoming 2018 Vision Zero Advocate Conference being held from February 28 – March 2, 2018 in Toronto and that the registration fee of \$395.00 and the cost of mileage be allocated from the 2018 Committee budget.

(MCAC-0002-2018)

GC-0014-2018

1. That Councillor Pat Saito (Ward 9) be appointed as the Chair of the Road Safety Committee until the end of the Council term, November 30, 2018 or until a successor is appointed; and
2. That Citizen Member, Tony Power, be appointed Vice-Chair of the Road Safety Committee until the end of the Council term, November 30, 2018 or until a successor is appointed.

(RSC-0001-2017)

GC-0015-2018

1. That the deputation and associated PowerPoint presentation by Seema Ansari, Technical Analyst, Traffic Safety, Region of Peel and Gordon Hui, Principal Planner, Region of Peel, with respect to the Region of Peel Road Safety Strategic Plan, be received; and
2. That up to six Citizen Members from the Road Safety Committee attend the Vision Zero Conference March 1, 2018 and March 2, 2018, for one day each, and, funds be allocated from the 2018 Committee budget for registration and transportation costs up to the amount of \$2000.00.

(RSC-0002-2017)

GC-0016-2018

That the deputation and associated PowerPoint presentation by Colin Patterson, Supervisor, Road Safety, Traffic Management, City of Mississauga, with respect to Mississauga's Road Safety Programs and Initiatives, be received.

(RSC-0003-2017)

GC-0017-2018

That memorandum from Allyson D'Ovidio, Legislative Coordinator, entitled 2018 Road Safety Committee Meeting Dates, be received.

(RSC-0004-2017)

GC-0018-2018

That the deputation and associated PowerPoint presentation by Mojan Jianfar, Assistant Planner, Culture Planning with respect to the Draft Culture Master Plan update, be received.

(DIAC-0006-2017)

GC-0019-2018

1. That Transportation and Works staff be directed to review the technical issues with respect to holiday messaging on MiWay bus destination signs, review the possible list of messages, research for additional information to review the best practices of organizations such as the Peel Board of Education and the United Way of Peel, and include data on demographics.
2. That a report be brought back to a future Diversity and Inclusion Advisory Committee meeting.

(DIAC-0007-2017)

GC-0020-2018

That the memorandum by Allyson D'Ovidio, entitled 2018 Diversity and Inclusion Advisory Committee Meeting Dates, be received.

(DIAC-0008-2017)

GC-0021-2018

1. That the Commissioner of Community Services and the City Clerk be authorized to execute and affix the corporate seal on behalf of The Corporation of the City of Mississauga (the "City") to the amending agreements, renewal or extension agreements to the existing license agreements and all other documents ancillary thereto, with Bell Mobility Inc., Rogers Wireless Inc., and TELUS Mobility Inc. for the installation, use and maintenance of signal enhancing equipment, and their acquisition of advertising rights from the City, in a form satisfactory to Legal Services.
2. That all necessary by-law(s) be enacted

REPORT 3 - 2018

To: MAYOR AND MEMBERS OF COUNCIL

The General Committee presents its third report for 2018 and recommends:

GC-0022-2018

That the deputation by Mandy Salter, Director/Curator, Art Gallery of Mississauga regarding the recommended grant allocations for the 2018 Arts and Culture Grant Program be received.
(GC-0022-2018)

GC-0023-2018

1. That the Corporate Report entitled “2018 Arts and Culture Grant Program”, dated December 19, 2017, from the Commissioner of Community Services, be approved. That a by-law be enacted authorizing the Commissioner of Community Services and the City Clerk, or designate, on behalf of The Corporation of the City of Mississauga, to execute the multi-year operating funding agreements and all documents ancillary thereto with each of the grant program recipients, in a form satisfactory to Legal Services.
(GC-0023-2018)

GC-0024-2018

That the Corporate Report entitled “2018 Cultural Festivals and Celebrations Grant Program”, dated December 19, 2017, from the Commissioner of Community Services, be approved.

GC-0025-2018

That the Corporate Report dated December 13, 2017 from the Commissioner of Community Services entitled “Recommended Grant Allocations for the 2018 Community Grant Program and Multi-Year Agreements” be approved.

GC-0026-2018

1. That the Corporate Report entitled “Mississauga Friendship Association Three Year Service Agreement”, dated December 22, 2017 from the Commissioner of Community Services, be approved.
2. That a by-law be enacted authorizing the Commissioner of Community Services and the City Clerk, or designate, on behalf of The Corporation of the City of Mississauga, to execute a multi-year service agreement and all documents ancillary thereto with each of the grant program recipients, in a form satisfactory to Legal Services.

GC-0027-2018

That staff be directed to forward the letter from the City Solicitor regarding a Municipal Act Provision respecting Appointment of an Alternate Member of Council at the Region of Peel to the Region of Peel for inclusion of a Regional Council agenda.

GC-0028-2018

That the closed session report dated January 25, 2018 from the City Solicitor regarding the Hotel

Tax Regulation be received.