#### **PRESENTATION TO**

## Town of Amherstburg Council

Monday, May 12th, 2025





visitwindsoressex.com

# Our Mission

We are the leading tourism industry collaborative committed to enhancing the economy and quality of life through:

- Supporting industry development and individual operators
- Actively facilitating partner engagement
- Effectively marketing our destination



The official Destination Marketing Organization for our region's tourism industry.



# **Organizational Chart**





# **Board of Directors**



#### Executive -

Mayor Crystal Meloche Town of LaSalle, Chair **Councillor Renaldo Agostino** 

City of Windsor, Vice-Chair

**Gordon Orr**\* Tourism Windsor Essex Pelee Island, Secretary Treasurer \*Non-voting member

#### Directors –

Mayor Drew Dilkens City of Windsor

Warden Hilda MacDonald County of Essex

Mayor Cathy Miller Township of Pelee Councillor Angelo Marignani City of Windsor

Mayor Dennis Rogers Town of Kingsville

Natalie Lepine Director, Hotel Sales and Hotel Operations, Caesars Windsor Jordan Goure President and CEO Picsume

Scott Wilkins Owner Dancing Swallows Vineyard

**Patti Lauzon** Executive Director Windsor Symphony Orchestra

## **Visitors** Amount of Visitors in Millions





2021 2022 2023

## Visitor Spend Amount in \$ Millions





2021 2022 2023

# **U.S. / International Visitors**



#### Amount of Visitors in Millions



# **Tourism Workforce**





2021 2022 2023

## **Hotel Indicators**

## **Occupancy Rate**



### Average Daily Rate

\*Note: YOY December 31, 2024 vs December 31, 2023



## **Total Social Reach**





# Destination Playbook



WINDSOR • AMHERSTBURG • ESSEX • KINGSVILLE • LAKESHORE LASALLE • LEAMINGTON • TECUMSEH • PELEE ISLAND







#### **Outdoor Adventure**



#### Entertainment



## 2024/2025 Official Visitor Guide



## 2025/2026 Official Visitor Guide

Release date: Thursday April 24th





## **Destination Ontario Partnerships**





2025 Partnerships:

Winter Seasonal Spotlight - Rest & Relax January & February

U.S. Digital Campaign May - July & August - September

**Canadian Broadcast Partnership** June

U.S. Broadcast Partnership April & September



# Municipal Accommodation Tax (MAT) Purpose & Benefits

 In 2017, the province enacted O. Reg. 435/17 ('Transient Accommodation Tax'), which granted municipalities authority to implement a MAT if they choose to:

• Purpose of the MAT

- O To support local tourism growth and development while providing municipalities with another source of revenue.
- Amplifying existing tourism investments through marketing and product development.

#### MAT Benefits

- O Developing and sustaining local tourism economics economic resilience.
- O Increasing the ROI of local tourism offerings through diversified income.
- O Revenue/seed funding for municipalities.



# **MAT - Regulatory Overview**

#### • Spending Restrictions on Tourism Entity Portion of MAT?

- O Yes. Their portion of MAT must be spent on activities that promote tourism, which includes the development of tourism products.
- Spending Restrictions on Municipal Portion of MAT?
  - No. The municipality retains discretion on how to spend its portion of MAT revenues with an aim to support tourism.



# **MAT By-Law Requirements**

As per Municipal Act, section 400.1

#### • A MAT By-Law Must State:

- O Subject of the tax to be imposed
- O Tax rate or amount of tax payable
- O How the tax is to be collected
- Other By-Law Contents
  - O Exemptions
  - O Rebates
  - Penalties, interest on outstanding taxes/penalties, assessment of outstanding tax/penalties/interest
  - O Audit and inspection powers
  - O Dispute resolution mechanism
  - O Enforcement measures





# Board Direction

Received direction from our board to investigate the implication of a MAT for Essex County towns/municipalities.

- 1. May 2024 CAO Regional Meeting
- 2. June 2024 Hosted a MAT Tax Workshop with TIAO
- 3. January 2025 Hosted a follow-up meeting
- 4. Next Step: April/May 2025 Visit each municipality/town council meeting



## **MAT-Town of Amherstburg**



Accommodation Listings Short Term Rentals & Hotels/Motels

## **MAT-Town of Amherstburg**



**Occupancy Rate** 

## **MAT – Town of Amherstburg**

# **53.2m**

**Total Estimated Revenue** 

## MAT – Town of Amherstburg

\$128k MAT 4%	\$192k MAT 6%
\$64k Amherstburg Share	\$96k Amherstburg Share
\$64k TWEPI Share	\$96k TWEPI Share

## **MAT- County of Essex**





# **Proposed Mechanics**

1

**Collection Agency - Regional Shared Service with City of Windsor** 

- 2% or 3% to the municipality/town
- 2% or 3% to Tourism Windsor Essex Pelee Island



**By-law - City of Windsor template** 

## **Sample By-law**

#### **Corporation of the City of Windsor**

BY-LAW NUMBER 133-2018

#### A BY-LAW TO ESTABLISH A MUNICIPAL ACCOMMODATION TAX IN THE CITY OF WINDSOR

Passed the 17th day of September, 2018.

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 Ontario Regulation 435/17, the Council of the Corporation of the City of Windsor has approved the imposition of a new Municipal Accommodation Tax on the purchase of transient accommodation in the City of Windsor;

THEREFORE the Council of The Corporation of the City of Windsor enacts as follows:

#### DEFINITIONS

1. In this by-law,

"Accommodation" means Lodging, and the right to use Lodging, that is provided for monetary compensation, whether or not the lodging is actually used, for a continuous period of thirty days or less;

"Bed and Breakfast" means a home-based business for the temporary Accommodation of the traveling public located within a single detached

# **Growth in Municipal Funding**

## **City of Windsor**

- MAT in City of Windsor at 4% started on October 1, 2018 and funding has grown since 2019 by by 27%
- Increase to 6% MAT effective April 1, 2025
- City/County Funding based on 2011 census per capita
  - O 2011 City 55% County 45%
  - O 2024 City 66% County 34%

# In Closing

## **Motion from the Board of Directors**

That the Board of Directors ENDORSES the need to implement a Municipal Accommodation Tax (MAT), throughout the towns/municipalities in Essex County, and encourages all Councils do so in an effort to benefit from the revenue stream derived, thereby supporting tourism infrastructure and marketing programs. FURTHER, that Tourism Windsor Essex Pelee Island be the designated tourism entity to receive 50% of the monies collected (distribution of revenues to be 50/50 based on the net revenues (total revenues less cost/expenses of collection agency); the City of Windsor to be the collection agency and that Town/Municipal responses are respectfully received by August 31, 2025 in order to plan a path forward.





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