

THE CITY OF VAUGHAN

BY-LAW

BY-LAW NUMBER 074-2022

A By-law of the Corporation of the City of Vaughan to amend Municipal Accommodation Tax, Short-Term Rental By-law 183-2019.

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, by By-law, impose 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 under the Act, the Council of The Corporation of the City of Vaughan wishes to establish the tax rate and to levy the tax on the Purchase of transient Accommodation on the Purchase of Short-Term Rental(s) within the City of Vaughan;

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 pursuant to section 400.1(2) and 400.1(4) of the Act, a municipality may require certain Persons or entities to Collect the tax as agents for the municipality;

AND WHEREAS section 8(1) of the Act provides that the powers of a municipality shall be interpreted broadly as to confer broad authority on a municipality to (a) enable it to govern its affairs as it considers appropriate; and (b) enhance its ability to respond to municipal issues;

AND WHEREAS section 11(2) of the Act provides that a lower-tier municipality may pass By-laws respecting health, safety and well-being of Persons and protection of Persons and Property, including consumer protection;

AND WHEREAS section 391 of the Act provides for the municipality to impose fees or charges on Persons for services or activities provided or done by or on behalf of it;

AND WHEREAS section 425 of the Act provides for a municipality to pass By-laws providing that a Person who contravenes a By-law of the municipality passed under the Act is guilty of an offence;

AND WHEREAS section 426 of the Act provides that no Person shall hinder or obstruct, or attempt to hinder or obstruct, any Person who is exercising a power or performing a duty under this Act or under a By-law passed under the Act;

AND WHEREAS section 434.1 of the Act provides for the municipality to require a Person, subject to such conditions as the municipality considers appropriate, to pay an administrative penalty if the municipality is satisfied that the Person has failed to comply with a By-law of the municipality passed under this Act;

AND WHEREAS sections 444 and 445 of the Act, respectfully, provide for the municipality to make an order requiring a Person who contravenes a By-law or who causes or permits the contravention or the owner or occupier of land on which a contravention occurs to discontinue the contravening activity or do work to correct a contravention;

AND WHEREAS the Council of The Corporation of the City of Vaughan deems the Collection of the Municipal Accommodation Tax of Short-Term Rentals to be in the interest of active, safe and diverse communities, and economic prosperity, investment and social capital;

AND WHEREAS the Council of The Corporation of the City of Vaughan has determined that it is desirable to make amendments to By-law 183-2019, as amended;

NOW THEREFORE the Council of The Corporation of the City of Vaughan ENACTS AS FOLLOWS:

1. That Short-Term Rental By-law 183-2019, as amended, be further amended by replacing Part 13.0 with the following:

13.0 Offences and Penalties

- (1) Every Person who contravenes any provision of this By-law or direction provided by an Officer in order to achieve compliance shall be guilty of an offence and 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, and as set out below:

- (a) upon a first conviction, a fine of not less than \$500 and not more than \$5,000.00;
- (b) upon a second or subsequent conviction, a fine of not less than

\$500.00 and not more than \$10,000.00;

- (c) upon conviction for a multiple offence, for each offence included in the multiple offence, a fine of not less than \$500.00 and not more than \$10,000.00;
- (d) upon a first conviction, where the contravener is a corporation, a fine not less than \$500.00 and not more than \$100,000.00;
- (e) upon a second or subsequent conviction, where the contravener is a corporation, a fine of not less than \$500.00 and not more than \$100,000.00;
- (f) upon conviction for a multiple offence, for each offence included in the multiple offence and where the contravener is a corporation, a fine of not less than \$500.00 and not more than \$100,000.00.

2. That Short-Term Rental By-law 183-2019, as amended, be further amended by replacing Part 14.0 with the following:

14.0 Administrative Monetary Penalties

- (1) Instead of laying a charge under the *Provincial Offences Act*, R.S.O. 1990, c. P.33, as amended, for a breach of any provisions of this By-law, an Officer may issue an administrative monetary penalty to the Person who has contravened this By-law.
- (2) If an administrative monetary penalty is issued to a Person under Part 14.0 and that same penalty has been paid, no charge shall be laid against that same Person for the same breach.
- (3) The amount of the administrative monetary penalty for a breach under this By-law is \$750.00.
- (4) A Person who is issued an administrative monetary penalty shall be subject to the procedures provided for in the Administrative Monetary Penalties By-law, as amended or its successor by-law.
- (5) An administrative monetary penalty imposed on a Person that becomes a debt to the City under the Administrative Monetary Penalties By-law, as amended or its successor by-law, may be added to the municipal tax roll and collected in the same manner as municipal taxes.

3. That Short-Term Rental By-law 183-2019, as amended, be further amended by renumbering **Part 22.0 Force** and Effect to **Part 23.0 Force and Effect** and adding **Part 22.0 Designation of By-law** to read as follows:

22.0 Designation of By-law

- (1) Schedule 1 of the [Administrative Monetary Penalties By-law](#) is hereby amended by including this By-law as a Designated By-law.

Enacted by City of Vaughan Council this 26th day of April, 2022.

Hon. Maurizio Bevilacqua, Mayor

Todd Coles, City Clerk