

Report 2024-175 Appendix A

The Corporation of the City of Port Colborne

By-law No. \_\_\_\_\_

Being a by-law to establish a Municipal Accommodation Tax and repeal By-law No.  
7015/53/22

Whereas Section 400.1 of the *Municipal Act, 2001*, S.O. 2001, c. 25, as amended (the “Act”) provides that a local municipality may, by by-law, impose a tax in respect of the purchase of transient accommodation in the municipality; and

Whereas pursuant to Section 400.1 of the Act and Ontario Regulation 435/17 Transient Accommodation Tax, the Council of The Corporation of the City of Port Colborne wishes to impose a municipal transient accommodation tax rate to levy on the purchase of transient accommodation in the City of Port Colborne; and

Whereas pursuant to Section 400.1 (3) and 400.4 of the Act, Council may 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 municipal transient accommodation tax, interest and penalties to the tax roll for the properties in the City of Port Colborne registered in the name of the Provider to be collected in like manner as property taxes and such arrears 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 shall 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 Port Colborne enacts as follows:

## 1. Short Title

1.1 This By-law may be cited as the “Municipal Accommodation Tax By-law” or “MAT By-law”.

## 2. Definitions and Interpretations

2.1 In this By-law:

“**Accommodation**” means lodging, whether in a hotel, motel, motor hotel, campground, campsite, recreation vehicle, park model recreation vehicle, mobile home park, trailer park, lodge, inn, resort, hostel, bed and breakfast, short-term rental accommodation, boat or boat house, dwelling or dwelling unit, commercial resort unit, or any other establishment providing lodging, and the right to use

lodging, that is provided for consideration, whether or not the lodging is actually used for a continuous period of 30 days or less.

**“Agent”** means the person, entity, or third-party organization authorized and delegated the authority by the Treasurer to administer and collect the MAT, should the City choose to do so under the authority of this By-law.

**“Ancillary Charges”** means charges related to the purchase of Accommodation including, but not limited to, the purchase of food and beverages, internet, phone, gasoline, electricity, and any additional amenities.

**“Bed and Breakfast”** shall be defined in accordance with the City’s Lodging House By-law, as amended.

**“By-law”** means this by-law and any future amendments to it.

**“Campground”** shall be defined in accordance with the City’s Zoning By-law, as amended, and for the purposes of this By-law, shall have the same meaning as the term “campsite”.

**“City”** means The Corporation of the City of Port Colborne.

**“Commercial Resort Unit”** means a dwelling unit with one room or a group of rooms in a building used or designed or intended to be used as a single, independent, and separate housekeeping establishment, in which: a) a private entrance is provided from outside the building or a common hallway or stairway inside the building; and, b) private or common food preparation and sanitary facilities may be provided for the exclusive use of such occupants; and that is rented for financial gain or profit for a continuous period of 30 days or less for use as temporary accommodation but is not occupied continuously as a principal residence.

**“Council”** means the Council of The Corporation of the City of Port Colborne.

**“Dwelling”** or **“Dwelling Unit”** shall be defined in accordance with the City’s Zoning By-law, as amended.

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

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

**“Hotel”** or **“Hotel/Motel”** shall be defined in accordance with the City’s Zoning By-law, as amended, and for the purposes of this By-law, a motor hotel shall be deemed to be a “hotel”.

**“Inn”** means a building used for the purpose of supplying sleeping accommodation to the travelling public and may include meals but does not include a “Hotel” or “Hotel/Motel”.

**“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; and c) the use of a hotel room, motel room, motor hotel, campground, campsite, recreation vehicle, park model recreation vehicle, mobile home park, trailer park, lodge, inn, resort, hostel, bed and breakfast, short-term rental accommodation, boat or boat house, dwelling or dwelling unit, commercial resort unit, or any other establishment providing lodging, and the right to use lodging, that is provided for consideration, whether or not the lodging is actually used for a continuous period of 30 days or less.

**“MAT Remittance Report”** means the form established by the Treasurer for reporting MAT collected and to be paid to the City for a reporting period.

**“Mobile Home Park”** shall be defined in accordance with the City’s Zoning By-law, as amended.

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

**“Park Model Recreation Vehicle”** shall be defined in accordance with the City’s Zoning By-law, as amended.

**“Provider”** means an entity or person, including an owner or tenant, that sells, offers for sale, or otherwise provides Accommodation, and includes agents, hosts or others who sell, offer for sale by any means including through an online platform, or otherwise provide Accommodation.

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

**“Purchase Price”** means the price for which Accommodation is purchased, including the price paid, and where applicable, any other consideration accepted by the Provider in return for Accommodation. Purchase Price does not include Ancillary Charges that are itemized separately on the Purchaser’s bill, receipt, invoice or similar document. Purchase Price does not include the goods and services tax imposed by the Government of Canada and by the Province of Ontario.

**“Recreation Vehicle”** shall be defined in accordance with the City’s Zoning By-law, as amended.

**“Short-Term Rental Accommodation”** shall be defined in accordance with the City’s Zoning By-law, as amended.

**“Trailer Park”** shall be defined in accordance with the City’s Zoning By-law, as amended.

**“Treasurer”** means the City’s Director of Corporate Services and/or the person appointed by Council from time to time to act in the legal capacity as authorized by the *Municipal Act, 2001*, S.O. 2001, c. 25, as amended, and includes their authorized designate.

- 2.2 All references in this By-law to any legislation or by-law are meant to refer to the current legislation or by-laws applicable at the time this By-law was enacted and shall be construed as a reference thereto as amended, restated, replaced, or renamed from time to time or as a reference to any successor legislation or by-law.
- 2.3 The obligations imposed by this By-law are in addition to the obligations otherwise imposed by law or contract.
- 2.4 The words “include”, “includes” and “including” are not to be read as limiting the phrases or descriptions that precede them. Any examples provided are intended to be representative examples and not intended to be an exhaustive list.
- 2.5 References to items in the plural include the singular, as applicable.
- 2.6 The insertion of headings and the division of this By-law into sections and subsections are for convenience or reference only and shall not affect the interpretation thereof.
- 2.7 All days stated within this By-law shall be calendar days. Where the time for completing an act ends on a weekend or holiday, the act may be completed on the next business day.

### **3. Application of the Municipal Accommodation Tax**

- 3.1 This By-law shall apply to all Accommodations within the geographic boundaries of the City.
- 3.2 A Provider of Accommodation shall charge the Municipal Accommodation Tax, plus applicable taxes, to every Purchaser, at the time of purchase. For greater clarity, a Provider of Accommodation shall include on every bill, receipt, invoice or similar document for the purchase of Accommodation a separate item for the four percent (4%) tax imposed on the purchase, and the item shall be identified as “Municipal Accommodation Tax” or “MAT”. Where the Provider of Accommodation fails to separately itemize Ancillary Charges, the Municipal Accommodation Tax will apply to the total amount of the purchase price.
- 3.3 Except as provided in section 4 of this By-law, every Purchaser shall pay the Municipal Accommodation Tax to the Provider of Accommodation at the time of

purchase in the amount of four percent (4%) of the Purchase Price of the Accommodation which is provided to the Purchaser for a continuous period of less than/equal to 30 days.

3.4 For greater clarity, the continuous period referred to above is not disrupted by the purchase of different rooms, suites, beds, or other Accommodation in the same Establishment in the course of the continuous period.

#### **4. Exemptions**

4.1 Despite section 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) Every university in Ontario and every college of applied arts and technology and post-secondary institution in Ontario whether or not affiliated with a university, the enrolments of which are counted for purposes of calculating annual 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 licence issued under the *Private Hospitals Act*;
- (e) Every long-term care home as defined in subsection 2 (1) of the *Fixing Long-Term Care Act, 2021*, and every hospice;
- (f) Every retirement home as defined in the *Retirement Home Act*;
- (g) Every home for special care as defined in the *Homes for Special Care Act*;
- (h) Every treatment centre that receives provincial aid under the *Ministry of Community and Social Services Act*;
- (i) Every house of refuge or lodging for the reformation of offenders;
- (j) Every charitable or not-for-profit corporation or by the City or its contractors or agents or for any other person where the Treasurer is fully satisfied that it is for the purpose of providing or operating a shelter or emergency shelter for the

relief of the poor or for persons suffering from homelessness, or for the benefit of persons fleeing situations of physical, financial, emotional or psychological abuse;

- (k) Lodging provided by employers to their employees on a premises operated by the employer;
- (l) A lodging house as defined in the City's Lodging House By-law, as amended;
- (m) Every hospitality room in an establishment that may or may not contain a bed and is used for displaying merchandise, holding meetings, or entertaining;
- (n) Every booking with signed contracts prior to the date that this By-law takes effect, whether paid partially or in full, but that would be subject to By-law No. 7015/53/22; and
- (o) Any Accommodation provided by any commercial marine vessels or cruise ships.

## **5. Administration and Delegation**

5.1 The Treasurer is delegated the authority to implement and administer this By-law, to collect the MAT and to take all actions and make all decisions, including any and all enforcement measures, required under this By-law. Without limiting the generality of the foregoing, the Treasurer is delegated the authority to:

- (a) establish, amend and sign from time to time, procedures, forms, documents and agreements as the Treasurer may determine are required to implement and administer this By-law and to collect the MAT;
- (b) perform all administrative functions referred to herein and conduct all enquiries, audits, assessments and approvals referred to herein and deemed necessary for the due administration, implementation and enforcement of this By-law and the collection of monies owing hereunder and to authorize refunds in accordance with this By-law;
- (c) designate an Agent to collect the MAT for the City;
- (d) instruct the City's solicitor to take legal action as may be considered appropriate; and
- (e) carry out all duties assigned to the Treasurer under this By-law.

5.2 The Treasurer may delegate the performance of any one or more of their functions under this By-law to one or more persons from time to time as the occasion requires, impose conditions upon such delegation and revoke any such delegation.

The Treasurer may continue to exercise any function delegated during the delegation.

- 5.3 Except as expressly provided to the contrary in this By-law, the decisions of the Treasurer are final.

## **6. Tax Collection and Remittance**

- 6.1 Every Provider of Accommodation shall collect the MAT from the Purchaser at the time the Accommodation is purchased.
- 6.2 Every Provider shall include on every bill, receipt, invoice or similar document for the purchase of Accommodation a separate item identified as "Municipal Accommodation Tax" or "MAT", showing the rate at which the MAT is calculated, and the amount of the MAT imposed and collected on the purchase.
- 6.3 Every Provider shall, on or before the last day of the month following each quarter, remit to the City, or its Agent, the amount of the MAT collected for the previous quarter and submit the quarterly statement (the "MAT Remittance Report") in the form required by the City, detailing the number of the Accommodation sold, the purchase price of each Accommodation, the amount of MAT collected, and any other information as required by the City, for the purpose of administering and enforcing this By-law.
- 6.4 Every Provider shall file a MAT Remittance Report with the City or its Agent for a reporting period whether or not any MAT was collected during the reporting period.
- 6.5 Notwithstanding 6.3, the City may, at its sole discretion, change the remittance schedule for some or all Providers within the City providing that at least 30 days' notice has been given.
- 6.6 Every Provider shall, within 15 days after the last day of the month following each quarter, pay the City or its Agent an amount equal to the MAT required to be charged and collected from Purchasers during the quarterly period reported in the MAT Remittance Report.
- 6.7 When a due date falls on a Saturday, Sunday, or a public holiday recognized by the Canada Revenue Agency, the payment is considered on time if received on the next business day.
- 6.8 Every Provider shall ensure that the required MAT Remittance Report is:
- (a) in the form established by the Treasurer from time to time;
  - (b) filed with the City or its Agent in the manner established by the Treasurer from time to time;

- (c) filed with the City or its Agent by the timelines established in this By-law;
- (d) fully completed when submitted; and
- (e) signed by an authorized officer to confirm the accuracy of the report.

## **7. Interest**

- 7.1 Interest at a rate of 1.25 percent per month shall be charged on the amount of the MAT payable or remittable under this By-law for the non-payment or non-remittance of MAT from the first day of default to and including the date on which such tax is paid or remitted in full, and shall be based on the full occupancy of the Establishment, unless the actual amount of the MAT owing can be determined by the City, in which case the percentage of 1.25 percent of the actual amount of the MAT payable will be imposed.

## **8. Liens and Recovery of MAT**

- 8.1 Any MAT, including MAT assessed under section 9 or adjusted under section 11 and related penalties and interest that are past due shall be deemed to be in arrears and a debt owing to the City. The Treasurer may and is hereby authorized to register a lien on any real property on which Accommodation has been provided and for which MAT remains owing.
- 8.2 Any MAT, including interest and penalties, in arrears shall constitute a lien upon the lands and may be collected in like manner as property taxes and, provided that 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.
- 8.3 Upon a default of payment of an amount payable or remittable under this By-law, in addition to any other remedies, the Treasurer may and is hereby authorized to bring an action for the recovery of any MAT, including interest and penalties, in any court in which a debt or money demand of a similar amount may be collected and every such action shall be brought and executed in and by the name of the City.
- 8.4 The Treasurer may and is hereby authorized to refer the collection of any MAT payable or remittable under this By-law to a bailiff or collection agency.
- 8.5 The use of any remedy by the City for the recovery of MAT, including interest and penalties, does not bar or affect any other remedy, and the remedies provided in this By-law for the recovery and enforcement of MAT are in addition to any other remedies existing at law, and no action or other proceeding in any way prejudices,



limits or affects any lien, charge or priority existing under this By-law in favour of the City.

## **9. Assessment and Failure to File Remittance Report or to Pay**

- 9.1 The City may assess or reassess for any MAT payable by the Provider within three years from the day the MAT was payable or remittable.
- 9.2 Where a Provider has filed a MAT Remittance Report but failed to pay all or part of the MAT owing to the City, the Treasurer may assess the amount of MAT payable to the City based on the MAT Remittance Report.
- 9.3 Where a Provider has failed to file a MAT Remittance Report, the Treasurer shall send a notice of default informing the Provider that interest on the amount of the MAT payable to the City will be imposed as a penalty from the first day of default to and including the date on which remittance is paid in full. After 30 days following the issuance of the notice of default, the Treasurer shall assess the amount of MAT payable to the City for the quarterly period based on full occupancy of the Establishment.
- 9.4 The Treasurer shall send an invoice to the Provider setting out the amount of MAT assessed by the Treasurer under subsection 9.3, as payable by the Provider, and in the case of an invoice related to an amount assessed under subsection 9.2, advise the Provider of the rights to re-assessment under subsection 9.5. The Provider shall pay the assessed amount to the City within 15 days from the date of the invoice whether or not the assessed amount was actually collected by the Provider and whether or not the assessment reflects the amount of MAT actually payable.
- 9.5 Despite subsection 9.4, where the Treasurer has assessed MAT in accordance with subsection 9.3, the Provider may, within 30 days of the date of the invoice sent pursuant to subsection 9.4, apply to the Treasurer in writing for a re-assessment of the MAT owing to the City for the assessed period. No request for a re-assessment will be considered by the Treasurer unless the Provider:
- (a) has submitted a complete MAT Remittance Report for the period to which the assessment applied;
  - (b) has paid the amount of the MAT assessed by the Treasurer, in accordance with subsection 9.3 and set out in the invoice sent in accordance with subsection 9.4; and
  - (c) has paid any applicable penalties or interest on the amount of MAT assessed by the Treasurer under section 7.

- 9.6 Upon re-assessment by the Treasurer based on the MAT Remittance Report for the period, the Treasurer shall adjust the City records, if necessary, to reflect the re-assessment of the MAT and of any penalties or interest thereon.
- 9.7 In the event that the re-assessment by the Treasurer reveals an overpayment by the Provider, the Treasurer will notify the Provider in writing and will provide a refund of the amount overpaid. No interest shall be paid on the amount of overpayment.
- 9.8 Where the Provider, who is entitled to do so, fails to apply for a re-assessment in accordance with subsection 9.5, the amount assessed by the Treasurer in accordance with subsection 9.3 shall be final.

## **10. Audit and Inspection**

- 10.1 Every Provider shall keep books of account, records and documents sufficient to furnish the City or its Agent with the necessary particulars, as of any point in time, to verify the accuracy and completeness of the amount of MAT collected and remitted to the City.
- 10.2 Every Provider shall retain such books of account, records and documents required under subsection 10.1 for a period of no less than seven years.
- 10.3 The City or its Agent may inspect and audit all books of account, records and documents of a Provider and require a Provider to produce copies of any documents or records required for the purposes of administering and enforcing this By-law, as required.
- 10.4 Any person authorized by the City for any purpose related to the administration or enforcement of this By-law may, at all reasonable times, enter onto the premises where business of a Provider is carried or where any books of account, records and documents required in subsection 10.1 are or should be kept and:
- (a) audit or examine the books and records and any account, voucher, letter, facsimile, electronic or other document that relates or may relate to the information that is or should be in the books or records or to an amount payable under this By-law; and
  - (b) require a person who is liable or possibly liable to pay or remit MAT under this By-law, or an officer, director, agent or representative of that person or any person on the premises:
    - (i) to give them all reasonable assistance with their audit or examination;
    - (ii) to answer all questions relating to the audit or examination either orally or, if they require, in writing, on oath or by statutory declaration; and

- (iii) to attend at the premises or place for the purpose of giving reasonable assistance and answering questions relating to the audit or examination.
- (c) Remove documents or things relevant to the audit or examination for the purpose of making copies or extracts, and promptly return the same, together with a receipt, after the copy or extract has been made.

10.5 Every Provider shall co-operate with the City or its Agent in the conduct of an inspection or audit under subsections 10.3 and 10.4, and cause its employees, agents and contractors to comply as required.

10.6 The Treasurer may for any purpose relating to the administration or enforcement of this By-law serve on any person personally, by registered mail, courier service or electronic communication, a written demand for information and for the production on oath or otherwise of books, records and documents as the Treasurer or any other person authorized by the City to make the demand considers necessary to determine compliance with this By-law.

10.7 Every person served with a demand under subsection 10.6 shall comply with the demand within the time specified in the demand, or such other time as the Treasurer may accept.

10.8 No person shall hinder, interfere with, or obstruct any person doing anything that is authorized by section 10 or shall prevent or attempt to prevent any person doing any such thing, and every person shall, unless the person is unable to do so, do everything the person is required by section 10.

## **11. Adjustment by Treasurer and Result of Audit**

11.1 Where the Treasurer determines as a result of an audit of the Provider's records that MAT or an amount of MAT payable, which accrued within a period of three years prior to the date of the audit, was not reported and paid by that Provider in accordance with this By-law, the Treasurer may make a determination of the proper amount of MAT payable for that period, adjust the City records appropriately to reflect the adjustment, and:

- (a) notify the Provider in writing:
  - (i) of the period for which MAT was adjusted;
  - (ii) of the basis for the adjustment;
  - (iii) of the amount of MAT actually paid and the amount payable for the period of adjustment;

- (iv) of the amount now owing to the City; and
- (v) where applicable, that payment of any amount owing to the City is due within 15 days of the date of the notice.

11.2 Where the Treasurer determines as a result of an audit of the Provider's records that there was an overpayment, the Treasurer shall make a determination to refund or credit all or part of the amount of MAT overpaid. No interest shall be paid on the amount of overpayment.

11.3 In the event the Treasurer establishes that a person has made any misrepresentation that is attributable to neglect, careless or willful default or has committed a fraud in supplying any information under this By-law, the Treasurer's right to adjust the MAT is not restricted to a three-year period, despite subsection 11.1.

## **12. Application for a Refund**

12.1 Where a person has paid or remitted an amount that is not payable under this By-law, the City may, upon receipt of satisfactory evidence, make a determination that the amount was wrongly paid or remitted, and if such determination is made, the City shall refund or credit all or part of the amount, but no refund shall be made unless an application for such refund is made within two years after the payment date.

12.2 The onus of proof shall be on the person, who shall apply to the Treasurer where an application form has been established, to provide evidence as the person intends to rely on in support of the application. No application for a refund will be accepted if the Provider is not current in the filing of MAT Remittance Reports.

12.3 Where, as a result of the review in subsection 12.2, the Treasurer is satisfied:

- (a) that all or part of an amount of MAT was wrongly paid, or that there was an overpayment, the Treasurer will notify the applicant and refund the wrongly paid or overpaid amount. No interest shall be paid on the wrongly paid or overpaid amount; or
- (b) that all or part of an amount of MAT was not wrongly paid, or that there was no overpayment, the Treasurer shall notify the applicant of the decision in writing and shall provide particulars for denying all or part of the refund.

12.4 Any refund authorized under subsection 12.3 shall be limited to the amount wrongly paid or overpaid by the applicant during the two-year period prior to the date of the application and while the Provider owned the Establishment which provided the Accommodation.

### **13. Recovery of Costs**

- 13.1 For the purposes of investigation of non-compliance with this By-law, and, where the City, its employees or authorized agents have performed the work required to bring the Provider of Accommodation into compliance with this By-law, all expenses incurred by the City in doing the work as well as any related fees shall be deemed to be taxes and may be collected by action or the costs may be added to the tax roll for the property on which the Accommodation is located and collected in the same manner as taxes.

### **14. Penalties**

- 14.1 Every person who contravenes any provision of this By-law, and any director or officer of a corporation who knowingly concurs in the contravention, is guilty of an offence and is liable to a fine and such other penalties as provided for by the *Provincial Offences Act*, R.S.O. 1990, c. 33, as amended, and the *Municipal Act, 2001*, as amended.
- 14.2 Every person who contravenes any provision of this By-law, and any director or officer of a corporation who knowingly concurs in the contravention, is guilty of an offence under the provisions of the *Municipal Act, 2001*, as amended, and is liable on conviction to a penalty where the minimum fine shall not exceed \$500 and a maximum fine shall not exceed \$25,000, as provided for in subsection 429(3) of the *Municipal Act, 2001*, as amended.
- 14.3 In the case of a continuing offence, every person who contravenes any provision of this By-law, and any director or officer of a corporation who knowingly concurs in the contravention, is guilty of an offence under the provisions of the *Municipal Act, 2001*, as amended, and is liable on conviction to a penalty not exceeding \$10,000 as provided for in subsection 429(3)2 of the *Municipal Act, 2001*, as amended.
- 14.4 Notwithstanding subsection 14.2, and in accordance with the provisions of the *Municipal Act, 2001*, as amended, the total of all fines for each continuous offence or multiple offence is not limited to \$100,000.
- 14.5 When a person has been convicted of an offence, the court in which the conviction is entered, or any court of competent jurisdiction thereafter, may, in addition to the penalty imposed on the person convicted, issue an order prohibiting the continuation or repetition of the offence by the person convicted.
- 14.6 The levying and payment of any fine as provided for under the *Provincial Offences Act*, as amended, shall not relieve a person from the necessity of compliance with the obligations under this By-law or from the obligation for payment of the MAT or any interest imposed by section 7 of this By-law or such

other penalties as may be provided for under the *Municipal Act, 2001*, as amended.

- 14.7 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.

## **15. Enforcement**

- 15.1 A municipal law enforcement officer, provincial offences officer, police officer, or other individual duly appointed by the City for such purposes shall enforce the provisions of this By-law.
- 15.2 No person shall obstruct, hinder, or otherwise interfere with a municipal law enforcement officer, provincial offences officer, police officer, or other duly appointed individual in the lawful carrying out of their duties and responsibilities under the provisions of this By-law.

## **16. Severability**

- 16.1 If any section, subsection, part or parts of this By-law is/are declared by any court of competent jurisdiction to be ultra vires or illegal for any reason, such section, subsection, part or parts shall be deemed to be severable and all remaining parts are declared to be separate and independent and enacted as such.

## **17. General**

- 17.1 Nothing in this By-law relieves any person from complying with any provision of any federal or provincial legislation or any other by-law of the City.
- 17.2 Notwithstanding the repeal of this By-law, any enforcement, legal, or collection action arising from this By-law while this By-law was in effect shall survive its repeal.

**18. Effective Date**

18.1 This By-law shall come into full force and effect at 12:01 a.m. on January 1, 2025.

**19. Existing By-law Repealed**

19.1 By-law No. 7015/53/22 shall be repealed as of the date and time of this by-law coming into effect.

Enacted and passed this \_\_\_\_ day of \_\_\_\_, 2024.

\_\_\_\_\_  
William C. Steele  
Mayor

\_\_\_\_\_  
Charlotte Madden  
City Clerk