



P.O. Box 1749
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Item No. 15.1.5
Halifax Regional Council
July 11, 2023

TO: Mayor Savage and Members of Halifax Regional Council

SUBMITTED BY: Original Signed

Cathie O'Toole, Chief Administrative Officer

DATE: July 4, 2023

SUBJECT: Adoption of By-Law M-400, the Marketing Levy By-Law

ORIGIN

September 29 and 30, 2020, motion of Halifax Regional Council (Item 7.6) MOVED by Councillor Mason, seconded by Deputy Mayor Blackburn

THAT Halifax Regional Council...

...

4. Request the Mayor write a letter to the Province to request the required amendments to the Halifax Regional Marketing Levy Act to enable the Municipality to apply the marketing levy to operations consisting of less than 20 rooms or rental units.

5. Request a staff report regarding the Mayor also ask the Province to amend the Marketing Levy Act to allow for a possible increase to the maximum marketing levy as described in the letter received from Discover Halifax on September 28, 2020.

February 23, 2021 motion of Halifax Regional Council (Item 11.2.1) MOVED by Councillor Blackburn, seconded by Deputy Mayor Outhit

THAT Halifax Regional Council:

...

4. Request the Mayor write to the Province of Nova Scotia requesting amendments to the Halifax Regional Municipality Marketing Levy Act to remove the cap on the marketing levy...

March 1, 2022, motion of Halifax Regional Council (Item 15.3.1) MOVED by Councillor Hendsbee, seconded by Councillor Mason

THAT Halifax Regional Council:

...

3. Subject to amendments by the Province of Nova Scotia to the Halifax Regional Municipality Marketing Levy Act (HRMMLA) respecting the cap on the marketing levy and the extension of the marketing levy to operations of less than 20 rooms or rental units, direct the Chief Administrative Officer to initiate the process to amend By-law H-400 to implement the amendments to the HRMMLA as necessary; ...

Recommendation on page 2

LEGISLATIVE AUTHORITY

Halifax Regional Municipality Charter, S.N.S. 2008, c. 39

- 29A (2) The Council may by by-law impose a marketing levy upon a person who, for a daily charge, fee or remuneration purchases accommodation in the Municipality.
- (3) The marketing levy is at such rate as may be set by the Council, but may not exceed three per cent of the purchase price of the accommodation.
- ...
- (9) The Council may make a by-law to implement a marketing levy in the Municipality, including respecting
- (a) the levy not applying to the purchaser of accommodation based on the purchase price of the accommodation, the number of rental units or rooms for rent, the location of the facility or any other criteria prescribed by the Council;
 - (b) the forms and records to be maintained by an operator and the information to be recorded therein;
 - (c) the method of collection and remittance of the levy and any other conditions or requirements affecting collection and remittance;
 - (d) the rate of levy to be collected, including a minimum and maximum levy;
 - (e) the method by which a purchase price may be attributed to accommodations that are sold as part of a combination of accommodations, meals and specialized goods or services;
 - (f) the inspection and audit of records maintained by an operator;
 - (g) interest and penalties for the failure to collect or remit the levy as required to the Municipality; and
 - (h) the times at which and the manner in which operators must remit the marketing levy to the Municipality.
- (10) A by-law made pursuant to subsection (9) must include an exemption for persons and their families accommodated while receiving medical treatment at a hospital or provincial health-care centre or seeking specialist medical advice, including the manner of showing entitlement to the exemption.

RECOMMENDATION

It is recommended that Halifax Regional Council:

1. adopt *By-Law M-400, the Marketing Levy By-law*, as set out in Attachment 1 of this report, which includes the repeal of *By-Law H-400, the Marketing Levy By-law*;
2. amend the Reserve Business Case for Community Events Reserve, Q621 to reflect a transfer of 35% of the Marketing Levy to the Community Events Reserve; and
3. request the Mayor write to the Province of Nova Scotia requesting amendments to section 29A of the *Halifax Regional Municipality Charter* to require platform operators to collect and remit the marketing levy on behalf of operators.

BACKGROUND

By-Law H-400, *Respecting Marketing Levy*, was first adopted February 12, 2002 in accordance with the *HRM Marketing Levy Act*. It currently imposes a hotel marketing levy of two percent on accommodations that are hotels and motels and any other facilities required to be licensed under the *Tourist Accommodations Act* and in a building owned or operated by a post-secondary educational institution where the hotel, motel, facility, or building consists of twenty or more rental units or rooms that are offered as

lodgings.

Regional Council requested amendments to the *HRM Marketing Levy Act* to expand the type of accommodation that could be subject to the marketing levy to include short-term rentals, and to increase the maximum amount of levy that could be charged. The recommendation in this report to adopt By-Law M-400 is in response to the legislative amendments that were made by the Province in fall 2022. By-Law M-400 repeals By-Law H-400, increases the hotel marketing levy from two percent to three percent, and requires all accommodations registered under the *Tourism Accommodations Registration Act* to collect and remit a marketing levy of three percent to Halifax Regional Municipality (the “Municipality”) beginning on October 1, 2023.

DISCUSSION

Provincial Legislation

In April 2022, the province passed Bill 154 – *Amendments to the Tourism Accommodation Registration Act* to remove the exemption for accommodations operating in a primary residence so that all short-term rentals are required to register annually.

Bill 204, *An Act to Amend Chapter 18 of the Acts of 1998, the Municipal Government Act, and Chapter 39 of the Acts of 2008, the Halifax Regional Municipality Charter, Respecting Marketing Levies* was introduced in fall 2022 and included amendments concerning the ability of municipalities to charge a hotel marketing levy on the purchase price of hotel and other accommodations for the purposes of promoting tourism. The changes included: (1) the ability to apply the hotel marketing levy to accommodations consisting of 20 rooms or less and (2) increasing the cap on the hotel marketing levy from two percent to three percent. Prior to Bill 204, the Municipality’s authority to impose a hotel marketing levy came under the *Halifax Regional Municipality Marketing Levy Act* and enabled the Municipality to implement a two percent levy on accommodations consisting of 20 rooms or more; a limitation which excluded most short-term rentals.

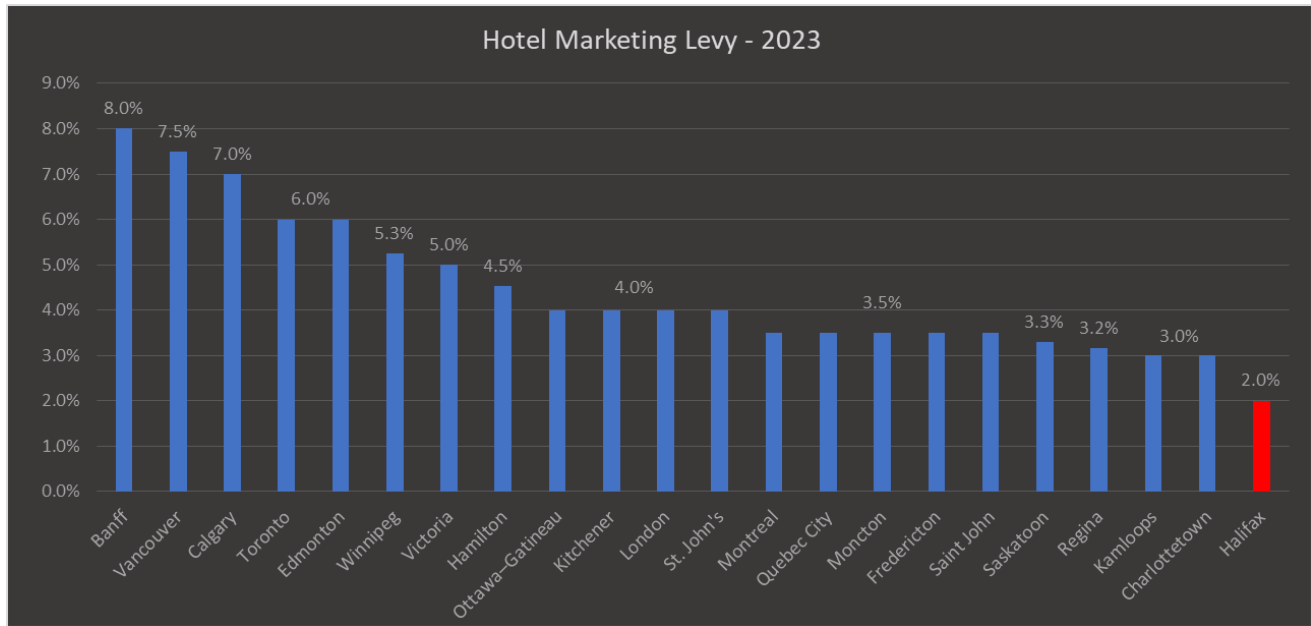
Bill 204 repealed the *Halifax Regional Municipality Marketing Levy Act*, with the provisions being moved into the *HRM Charter* and *Municipal Government Act*. The new *HRM Charter* provisions enable the marketing levy to be applied to all accommodations that are required to register under the *Tourist Accommodations Registration Act*, including accommodations consisting of fewer than 20 rooms and accommodations operating in a primary residence. All short-term rentals with a [roofed accommodation](#) are now required to register under the *Tourist Accommodations Registration Act*. The Municipality and Province of Nova Scotia (the “Province”) are currently working together on an information sharing agreement where the Province will share a list of all registrations within the Municipality. The Municipality will use this list for communications and compliance.

The new *HRM Charter* provisions additionally raise the maximum hotel marketing levy cap from two percent to three percent of the purchase price of an accommodation. The new three percent cap aligns with a [Memorandum of Understanding](#) (MOU) between the Municipality and the Hotel Association of Nova Scotia (HANS). Under the MOU, the parties agreed to an updated tourism funding framework under which the levy would be raised to three percent, pending the necessary legislative changes from the province which have subsequently been made.

Discover Halifax

Since the 1980’s, Destination Marketing Organizations (DMO’s) have become the standard and best practice for promoting the tourism industry by providing a comprehensive approach to marketing, promotion, and destination development. The primary sources of revenue are hotel taxes (generated by a marketing levy), followed by municipal and provincial grants. Discover Halifax is a non-profit entity established as a DMO to coordinate tourism development, market the Municipality, and optimize the economic activity generated by the tourism industry. The marketing levy is to be used to promote tourism,

including tourism-marketing, special events, tourism-related infrastructure, and tourism-sector development opportunities within the Municipality. The marketing levy had a limit of two percent of the purchase price of the accommodation on the collection amount as well as limiting collection to properties with 20 rooms or more. While two percent was the standard when the DMO was first created decades ago, hotel marketing levies in North America today have grown significantly and today Halifax currently has the lowest hotel marketing levy in the country, as shown in the below chart provided by Discover Halifax.



Consistent with the Council-approved Memorandum of Understanding with the Hotel Association of Nova Scotia (HANS), an amendment to the Community Events Reserve (Q621) is recommended to amend the distribution of the levy from 60%/40% (DH/HRM - Community Events Reserve) to 65%/35%.

Platform Operators

The recommendation also requests that the Mayor ask the Province of Nova Scotia to amend legislation to require platform operators such as AirBNB and VRBO to collect and remit the hotel marketing levy on behalf of operators. Without this amendment, the operator will add the marketing levy onto the purchase price of the accommodation in the operating platform, and then the levy would be paid directly to the individual operators. The operators will then need to remit this levy to HRM monthly. This process would result in a significant administrative burden for operators and municipal staff. Currently staff processes fewer than 50 remittances monthly and without this amendment, that remittance number could increase to upwards of several thousand depending on the number of registered operators.

In the interim, provisions have been included in the By-law that would permit platform operators to voluntarily enter into agreements with operators to collect and remit marketing levy on behalf of those operators if they first enter into an agreement with the Municipality to do so. However, at this time no such arrangements are contemplated. Any legislative change that would make it mandatory to do so would require additional by-law amendments.

Compliance

Compliance and registration under the *Tourist Accommodations Registration Act* will be the responsibility of the Province of NS to administer as the legislation is provincial. The Municipality will monitor compliance of the monthly marketing levy remittance report by validating all tourism operators who are actively registered under the *Tourist Accommodations Registration Act* are submitting the monthly hotel marketing

levy remittance report. Enforcement of the remittance report for newly registered operators will commence on October 1.

Communication Plan

Traditional tourist accommodation providers, such as hotels, already remit marketing levy. The change for these operators is minimal, as they will simply need to update their systems to collect 3% instead of 2%. Staff have met with the Hotel Association of Nova Scotia (HANS) and with Discover Halifax to communicate the timing of this change.

There are a group of operators with short term rentals (eg. those with a suite in their principal residence) who will be required to collect and remit the marketing levy for the first time when the new by-law becomes effective October 1, 2023. The Municipality will receive a list of these operators from the Province via an information sharing agreement and will be sending a communication to these customers advising them of their responsibility to collect marketing levy. This communication will be sent once the M-400 by-law is fully approved and in effect (August), giving the Municipality the month of September to communicate to the group before the changes come into effect October 1, 2023.

FINANCIAL IMPLICATIONS

The recommendation (including changing the split between HRM and DH to 65%/35%) is expected to generate additional revenue of approximately \$286,000 for the Municipality for 2023/24 with the new by-law proposed to come into effect on October 1. Additional revenue for the Municipality for 2023/24 is listed below and will be deposited to Q621 Community Events Reserve. During the annual 2023/24 budget process, this additional revenue from the marketing levy amendments was not included.

Revenue from 2% to 3% increase	\$260,000
Revenue from short-term rental accommodations	<u>\$ 26,000</u>
Total	\$286,000

The financial implications are high level estimates as the number of short-term rental accommodations on the market are expected to materially change with the implementation of the new land use by-law regulations on September 1, 2023. Data was used from Discover Halifax to estimate the number of bookings that will conform with the new land use by-law, and average revenue per booking.

Regulatory Impact

Regulatory impacts to firms in the hotel/hospitality industry are relatively simple. Consumer costs are passed through to prospective guests through higher relative prices. Given the comparatively low level of the marketing levy, staff expect negligible impact to consumer behavior by these changes. An increase in the levy from 2 to 3 per cent implies a marginal cost rise that isn't expected to deter the behaviour of consumers.

A Business Impact Assessment (BIA) tool was used to quantify costs to firms based on the recommendation proposed. Simulations of impacts to tourism operators appear negligible. The pass-through impacts of marketing levy impacts are unlikely to be material in price setting of accommodations.

RISK CONSIDERATION

The additional hotel marketing levy percentage amount is considered comparable to other municipalities in the country. The addition of the hotel marketing levy to all short-term rental units registered with the *Tourism Accommodations Registration Act* creates equality amongst hotels and other short-term rentals offered for rent in the Municipality.

COMMUNITY ENGAGEMENT

Municipal staff met with the Hotel Association of Nova Scotia (HANS) and have had ongoing discussions with Discover Halifax regarding the increase of the hotel marketing levy and the addition of the hotel marketing levy to all rooms registered under the Tourist Accommodations Registration Act. Prior to the launch of the hotel marketing levy for all operators with rooms registered under the Tourist Accommodations Registration Act, Municipal staff will send detailed communications to these operators advising of the changes and provide detailed information about what's required of the operators and contact information for further questions.

The only concerns identified by the Hotel Association of Nova Scotia were pertaining to the transition of two percent to three percent. There were concerns around a price guarantee that was offered for hotels for packages already booked. Discover Halifax has approved the establishment of a special rebate program from their general operating funds to assist tour operators or third-party sellers who face challenges with the timing of collecting and remitting the increased hotel tax. The rebate would provide financial compensation to cover costs incurred by third-party tour operators who have collected payments or provided guaranteed prices based on the pre-increase date however their payments to hotels occur after the increase date. Applicants would need to provide documentation and proof of their expenses to be eligible for the grant and the rebate will be offered on an application basis with the expected average payment to tour operators in the range of \$1,000 - \$5,000. The rebate program has a maximum pool of \$15,000 and will be administered completely by Discover Halifax.

ENVIRONMENTAL IMPLICATIONS

No environmental implications were identified.

ALTERNATIVES

Regional Council could choose to:

1. Adopt *By-law M-400* with amendments. A supplementary staff report may be required to address amendments.

ATTACHMENTS

Attachment 1: By-Law M-400 Respecting Marketing Levy

Attachment 2: Business Case for Q621 Community Event Reserve

A copy of this report can be obtained online at halifax.ca or by contacting the Office of the Municipal Clerk at 902.490.4210.

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**HALIFAX REGIONAL MUNICIPALITY
BY-LAW NUMBER M-400
RESPECTING MARKETING LEVY**

BE IT ENACTED by the Council of the Halifax Regional Municipality under the authority of the *Halifax Regional Municipality Charter*, SNS 2008, c. 39 as follows:

Short Title

1. This By-law shall be known as By-law M-400 and may be cited as the *Marketing Levy By-law*.

Definitions

2. In this By-law,

(a) “accommodation” means the provision of one or more rental units or rooms as lodging in hotels and motels and in any other facility required to be registered under the *Tourist Accommodations Registration Act*, S.N.S. 2022, c. 29 and in a building owned or operated by a post-secondary educational institution;

(b) “Municipality” means Halifax Regional Municipality;

(c) “operator” means a person who, in the normal course of the person’s business, sells, offers to sell, provides or offers to provide accommodation in the Municipality;

(d) “platform operator” means a person who facilitates or brokers reservations for the short-term rental of roofed accommodations via the Internet and who receives payment, compensation or any other financial benefit in connection with a person making or completing reservations of such short-term rentals;

(e) “purchase price” means the price for which accommodation is purchased, including the price in money, the value of the services rendered and other consideration accepted by the operator in return for the accommodation provided, but does not include the goods and services tax.

Application of Levy

3. (1) A marketing levy is hereby imposed in the Municipality upon a person who, for a daily charge, fee or remuneration purchases accommodation in the Municipality, the rate of which shall be three per cent of the purchase price of the accommodation.

(2) An operator is deemed to be an agent of the Municipality for the purpose of collecting the marketing levy and remitting it to the Municipality and as such shall collect the levy from the purchaser and remit it to the Municipality.

(3) The levy imposed under this By-law, whether the price is stipulated to be payable in cash, on terms, by installments or otherwise, must be collected at the time of the purchase on the total amount of the purchase price and must be remitted to the Municipality at the prescribed times and in the prescribed manner.

(4) If a person collects an amount as if it were a levy imposed under this By-law, the person must remit the amount collected to the Municipality at the same time in the same manner as levy collected under this By-law.

Exemption From Levy

4. The marketing levy shall not apply to

(a) a person who pays for accommodation for which the daily purchase price is no more than Twenty Dollars;

(b) a student who is accommodated in a building owned or operated by a post-secondary educational institution while the student is registered at and attending a post-secondary educational institution;

(c) a person who is accommodated in a room for more than thirty consecutive days; or

(d) a person and the person's family, accommodated while the person or a member of the person's family is receiving medical treatment at a hospital or provincial health-care centre or seeking specialist medical advice, provided the person provides to the operator a statement from a hospital or provincial health-care centre that the person or a member of the person's family is receiving medical treatment at the hospital or centre or from a physician licensed to practice medicine in the Province of Nova Scotia or that the person or a member of the person's family is seeking specialist medical advice and as a result thereof the person or a member of the person's family is in need of and the duration of the accommodation.

Registration Of Operator

5. Every operator of a facility providing an accommodation to which this By-law applies shall register their accommodation with the Province of Nova Scotia in accordance with the *Tourist Accommodations Registration Act*, S.N.S. 2022, c. 29.

Return and Remittance of Levy

6. (1) The Municipality may at any time require a return of sales and levy collected by any person selling accommodation, such return to cover any period or periods.

(2) Subject to the provisions of subsection (1), unless otherwise directed by the Treasurer, all operators shall make separate monthly returns to the Municipality.

(3) A separate return shall be made for each accommodation, unless a consolidated return has been approved by the Municipality.

(4) The returns by operators shall be made and the levy shall be remitted to the Municipality by the 15th day of the month following the collection of the levy by the operator.

(5) If an operator during the preceding period has collected no levy, they shall nevertheless make a report to that effect on the prescribed return form.

(6) Where an operator ceases to carry on, or disposes of, their business they shall make the return and remit the levy collected within 15 days of the date of discontinuance or disposal.

(7) An operator may agree with a platform operator to have the platform operator make the return and remittance of the levy to the Municipality on their behalf. If the platform operator fails to discharge their duties on behalf of the operator, both the operator and the platform operator are jointly and severally liable for any levy, penalty, interest or other amount related to, arising from, or connected with the failure to discharge the duty.

(8) No platform operator shall make an agreement with operators using its platform to make the monthly return and remittance of the levy on their behalf without having first entered into an agreement with the Municipality to do so.

Records

7. (1) Every operator shall keep books of account, records and documents sufficient to furnish the Municipality with the necessary particulars of

- (a) sales of accommodation,
- (b) amount of levy collected, and
- (c) disposal of levy.

(2) All entries concerning the levy in such books of account, records and documents shall be separate and distinguishable from other entries made therein.

(3) Every operator shall retain any book of account, record or other document referred to in this section for 7 years after the end of the calendar year in which the levy was collected.

(4) Where a receipt, bill, invoice or other document is issued by a person selling accommodation, the levy shall be shown as a separate item thereon.

(5) The Treasurer may waive the requirement in subsection (4) in writing where the Treasurer is satisfied that it is impractical to show the levy as a separate item on the receipt, bill, invoice or other document.

Calculation of Levy

8. Where an operator sells accommodation in combination with meals and other specialized services for an all-inclusive package price, the purchase price of the accommodations shall be deemed to be the purchase price of the accommodations when such accommodations are offered for sale in the same facility without such specialized services.

Refund of Levy Written Off

9. (1) The Municipality may refund to an operator who sells accommodation a portion of the amount sent by the operator to the Municipality in respect of levy payable on that sale under this By-law, if

(a) the operator, in accordance with this By-law, remits the levy required under this Act to be levied and collected for the sale,

(b) the purchaser subsequently fails to pay to the operator the full amount of the consideration and levy payable on that sale, and

(c) the operator writes off as unrealizable or uncollectible the amount owing by the purchaser.

(2) An operator may deduct the amount of the refund payable to the operator under this section from the amount of levy that the operator is required to remit under this By-law.

(3) If an operator who has obtained a refund under subsection (1) or made a deduction under subsection (2) recovers some or all of the amount referred to in subsection (1)(c) with respect to which the refund was paid or the deduction was made, the operator must add an amount to the levy to be paid or remitted by the operator under this By-law with respect to the reporting period in which the recovery was made.

Refund of Levy Collected In Error

10. (1) If the Municipality is satisfied that a levy or a portion of a levy have been paid in error, the Municipality shall refund the amount of the overpayment to the person entitled.

(2) If the Municipality is satisfied that an operator has remitted to the Municipality an amount as collected levy that the operator neither collected nor was required to collect under this By-law, the Municipality must refund the amount to the operator.

Claim For Refund

11. (1) In order to claim a refund under sections 9 or 10 of this By-law, a person must

(a) submit to the Municipality an application in writing signed by the person who paid the amount claimed, and

(b) provide sufficient evidence to satisfy the Municipality that the person who paid the amount is entitled to the refund.

(2) For the purposes of subsection (1)(a), if the person who paid the amount claimed is a corporation, the application must be signed by a director or authorized employee of the corporation.

Interest and Penalty

12. An interest charge is imposed on an operator in respect of an amount of marketing levy that the operator fails to remit in accordance with this By-law from the date on which the remittance of the levy was due.

13. Interest payable under this By-law shall be payable at the rate as set out in clause 1(ab) of Administrative Order #14, *Respecting the Application of Interest Charges to Outstanding Accounts*.

14. Twenty-five dollars per day per accommodation is imposed on an operator as a penalty for failure to remit the levy or submit a return of sales beginning on the day on which the remittance of the levy or return of sales was due.

Inspection, Audit and Assessment

15. A person appointed by the Municipality may enter at a reasonable time the premises where the operator's records are kept,

- (a) to determine whether or not
 - (i) the person is an operator, or the premises are accommodations within the meaning of this By-law, or
 - (ii) this By-law is being and has been complied with, or
- (b) to inspect, audit and examine books of account, records or documents.

Offence

16. A person who contravenes any provision of the By-law is guilty of offence punishable by summary conviction and on conviction is liable

- (a) on a first conviction, to a fine of not less than \$500.00 and not more than \$1,000.00; and
- (b) for a subsequent conviction for the same or another provision of this By-law , to a fine of not less than \$1,500.00 and not more than \$5,000.00.

Administration of By-law

17. This By-law shall be administered on behalf of the Municipality by the Treasurer and any persons designated by the Treasurer.

Transition and Repeal

- 18. By-law H-400, *Respecting Marketing Levy*, is repealed.
- 19. (1) This By-law comes into force on October 1, 2023.
 - (2) For greater certainty, for reservations for accommodations made and paid for in full prior to October 1, 2023 for accommodations that occur on or after October 1, 2023, the calculation of the marketing levy shall be in accordance with By-law H-400, which was in force at the time of purchase of the accommodations.

Done and passed this day of , 2023.

MAYOR

MUNICIPAL CLERK

I, Iain MacLean, Municipal Clerk for the Halifax Regional Municipality, hereby certify that the above noted by-law was passed at a meeting of the Halifax Regional Council held on _____, 2023.

Iain MacLean, Municipal Clerk

Community Events Reserve, Q621

Reserve Business Case

Type of Reserve: Obligation

Purpose

To provide funding to attract and host exceptional large-scale sporting and tourism events that create economic benefit, promote Halifax as major event destination, and improve tourism flows to HRM.

To provide funding to community non-profit and public institutions in support of major capital initiatives by facilitating the development of significant community infrastructure to realize tangible cultural, sectoral, and economic impacts on a national, provincial, regional, or sectoral scale.

To provide funding to support the principles and objectives of the Cultural Plan and the HRM Public Art Policy.

Source of Funds

Funding arises from:

- a) a transfer of 40% of the Provincial Hotel Sales Tax (Marketing Levy).
- b) a transfer from Fiscal Services operating budget.
- c) amounts transferred to the fund as approved by Council; and,
- d) interest accumulated in accordance with the Corporate Guidelines respecting Reserves.

Conditions of Funding

Funds are allocated for:

- a) support to events that support tourism and economic development through the Marketing Levy grant program.
- b) Cultural/Heritage projects.
- c) significant community infrastructure (non-profit and public institutions); and,
- d) Public Art.

Anticipated Balances

A maximum balance of \$2 Million has been set for this reserve.

Review and Timeline

Reserve is to be ongoing. The Executive Director of Finance & Asset Management shall

- a) review the reserve annually to ensure that funds are contributed and withdrawn according to the approved Reserve Business Case;
- b) provide Regional Council an annual report on Reserve activity and balances;

- c) review and report on targeted contributions and balances annually and recommend adjustments as appropriate; and,
- d) review this Reserve every four years to ensure relevance and adequacy with the strategic direction of the Municipality.

Approval Process

As outlined in the Administrative Order 2014-015, withdrawals from the reserve will be approved by Regional Council, either through the annual budget process or by motion of Regional Council subsequent to the approved budget. Finance & Asset Management is responsible for ensuring availability of funds and appropriateness of withdrawals in accordance with the Reserve Business Case prior to recommendations to Audit & Finance Standing Committee and Regional Council.

Original Council Approval Date	September 20, 2016
Effective Date of Last Revision	
Business Unit Director Contact	Executive Director, Parks & Recreation Executive Director/CFO, Finance & Asset Management