



Room tax could collect additional **\$600K** from short-term rentals

Evan Loree
Local Journalism Initiative
The Lake Report

The town has received about \$200,000 from the municipal accommodation tax since last July, a

fraction of what it could be collecting if the same tax was levied on all short-term rentals.

Currently, the town collects the two per cent tax from all businesses providing five rooms or

more. Those with less than five rooms are exempt from the tax.

“Staff estimates that an additional \$600,000 may be received” if the tax is collected from all operators, town

spokesperson Marah Minor said in an email.

However, since the town’s bylaws define a bed and breakfast as a “single-detached dwelling with no more than three guest bedrooms,” most of them

are exempt from charging the room tax.

Cottage rentals are defined by the same three-room criteria and are also exempt from the tax.

The town’s bylaw defines vacation apartments as one-

bedroom units rented out to vacationers and are exempt from the room tax.

Research by The Lake Report in 2021 showed that of 255 short-term rentals,

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Parliament Oak features should be **preserved**, says heritage committee

Evan Loree
Local Journalism Initiative
The Lake Report

Two Sisters Resorts Corp. wants to demolish the old Parliament Oak school to make way for a hotel and the town’s heritage committee wants the developer to first protect some of the site’s heritage features.

The former school is on the town’s register of heritage properties but it does not have heritage designation and is not protected by the Ontario Heritage Act.

“We are amenable to a number of the recommendations provided by staff,” said Christian Giansante, a Stantec heritage planner working with Two Sisters.

The intent to demolish was submitted by Two Sisters on Feb. 10 and was brought to the municipal heritage committee April 5.

Staff recommended in a report signed by heritage planner Denise Horne that the heritage committee acknowledge the notice with

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Activist ends **brief** hunger strike



James Russell spent Monday night chained to the plaque at the Niagara Baptist Church Burial Ground. SOMER SLOBODIAN

Somer Slobodian | Local Journalism Initiative | The Lake Report

Activist James Russell abruptly ended his hunger strike at the Niagara Baptist Church Burial Ground after just one day despite town council not meeting his demands.

But he says he is planning a large “peaceful but loud” protest on June 17 that will start at the burial ground, march down Mississagua Street and finish along Queen Street.

His goal is to force the town to

uncover and restore long-buried gravestones at the cemetery.

He left NOTL before 6 p.m. on Tuesday citing family concerns back home in Toronto and wasn’t able to watch the council’s evening committee meeting live.

“I did hear that I failed,” he said Wednesday, noting Coun. Maria Mavridis, who backs his efforts, had hoped to have council pass a motion supporting his cause.

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NOTL hockey player hoping to be **drafted to OHL**

Kevin MacLean
The Lake Report

It’s been a remarkable year for Niagara-on-the-Lake hockey player Kaleb Dietsch.

The 6-foot-2 defence-

man earned an invitation to Team Ontario’s tryout camp last fall, was runner-up with his team in a hard-fought Ontario Minor Hockey Association championship final and competed with some of the top AAA teams

in the prestigious OHL Cup showcase tourney two weeks ago.

And this weekend in Oshawa he’ll get to show his stuff at the OHL under-16 combine, where general managers and scouts will

be eyeing players for next week’s junior draft.

Dietsch is one of just 24 defencemen invited to the combine, where players’ skills on and off the ice are scrutinized.

Yes, it’s been a memorable

year and it’s not over yet.

Just turned 16, Dietsch spent this season competing with Niagara’s Southern Tier Admirals AAA team – playing minor hockey at its

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Kaleb Dietsch.



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Why a hotel **isn't** right for Parliament Oak

The following is a letter to the lord mayor and council.

I understand the Parliament Oak property at 325 King St. in Old Town is zoned institutional or greenbelt and the developer was well aware of this zoning and what he was allowed to build when he purchased the land.

I'm sure that members of council will agree their responsibility is to determine what is the ultimate and best use of this land and what will offer the greatest benefit to the community, and not necessarily the greatest benefit to the developer.

This is simply a land-use issue and, at this very preliminary stage, the design of the building in this proposal is totally irrelevant (although, it's a building I would expect to see in Paris or Brussels, not in Niagara).

I make the following comments as a resident in the area and as an architect who has been involved in the design and operation of almost every hotel in the Old Town of Niagara-on-the-Lake.

This block of land is surrounded on all four sides by small single-family houses. The reason that one should



Parliament Oak.

never impose an intensive use such as a large commercial hotel and conference centre in the middle of small single-family houses is not theoretical; it's very logical.

Any hotel operation requires a large number of service trucks bringing in tons of food, beverages and supplies daily and removing garbage, recycling materials and waste every day.

These trucks will use the shortest and quickest routes to get to the hotel and those routes are Regent, Centre and Gage streets. As the site plans show, all servicing and deliveries take place on Centre and Gage.

Dozens of trucks will be travelling four and a half blocks from Mississauga

Street through narrow village roads to reach these service areas. These are not pickup trucks.

If you've seen Sysco or Gordon Food Service trucks, you'll know that these are transport trucks – and big trucks and small homes aren't compatible. That's basically why a large hotel shouldn't be located in the middle of a neighbourhood consisting only of single-family houses.

But it's not only trucks that are a concern. Cars will also be a problem since the hundreds of staff will be driving from other areas in the Niagara Peninsula to work at the hotel.

I calculated from the drawings submitted that there will be more than 700 dining and lounge seats. Yet only about one-third of those seats will be occupied by the hotel guests.

Therefore, contrary to R.V. Anderson's report, the parking shown is about one-third of what should be provided when staff, dining guests, conference-goers and meeting attendees are added to the hotel's guest parking requirements.

These cars will also be

travelling not only on King Street but also on Regent, Centre and Gage, where they may be parking, destroying these narrow roads lined with small heritage homes.

In conclusion, this developer has a habit of buying land with specific zoning and then trying to change its use to anything that will maximize his profit. The community and council showed him that he couldn't do that at Randwood and hopefully they will have the same resolve with the Parliament Oak school site.

As tiresome as this is becoming, we are under no obligation to please the developer or to consider a hotel as an appropriate use for this property.

The developer should be encouraged to propose a use consistent with the zoning that applied to the land when he purchased it, and he should ensure that any future use will be compatible with the neighbourhood in use, size, scale and character.

**Wayne Murray
Chapman Murray
Associates Architects Inc.
NOTL**

Churches **not** listed in town's community guide

Dear editor:

Are our churches here in Niagara-on-the-Lake unimportant? Apparently, the town thinks so.

In the town's just-published Community Guide you can read in detail the information about the Dickens Fellowship, the Newcomers Club and a host of other activities in town – but if you want to check out NOTL's churches, you'd better be able to read a QR code because that's all you see under the heading of Religious Activities on page 26.

Greeting card making, mah jong and William Shakespeare Revisited are described in full on Page 26 for the reader's easy access.

Look at the page – last and apparently least is our town's Religious Activities – just a QR code.

I alerted our church's leader and their reaction was outrage: That's no good! Some people don't have smartphones. Our congregation is made up of seniors and some do not want anything to do with computers or smartphones.

It shows the community



we are less important than everyone else.

So, maybe that's how our town and our council really feel. The only other QR codes in the entire magazine are for maps of paid parking (page 18) and a park locator (page 20).

Does our town (and its employees) really care about its churches and the new residents who may want to find a church?

Perhaps we will find out if they apologize to our local congregations and commit to treating our churches in future issues as a fully recognized and vibrant part of our community.

Or will they just say, "Too bad – we didn't plan and we ran out of page space"?

**John Sayers
NOTL**

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NANCY BAILEY

Heritage committee wants Parliament Oak features preserved

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two additions.

The first was to “assesses development alternatives or mitigative measures for the direct impacts to the 1948 school building” and the second was that Two Sisters develop a commemoration plan to go with the demolition permit.

“The documentation and salvage plan will identify materials that are from the site that could be reused in the proposed development or in the community elsewhere,” Giansante told the committee.

He identified several objects of heritage interest that the team from Two Sisters was interested in preserving.

These included two flat sculptures on the south side of the school, a flat stone sculpture depicting an oak tree on the east side of the gym, a stone oak tree marker from 1915 and a statue on King Street commemorating the Underground Railroad.

Peter Lesdow, the architect of the hotel, told the committee the “downtown heritage character” of Niagara-on-the-Lake was “the main criteria” for the development of the hotel.

“Trees around the perimeter of the site are to be maintained,” he said.

Much of the asphalt parking that currently exists at the site will be removed, Lesdow said.

The new hotel will have more greenspace than the existing school because



Two Sisters Resorts Corp. has plans to demolish the old Parliament Oak school with intentions to preserve some of its heritage features EVAN LOREE

most of the parking will be underground, he said.

Committee member David Snelgrove said there was a time capsule in the school and he felt its contents needed to be “preserved in some way and respected.”

His second concern was that the plaques with the school’s name located over the school’s doors had not been listed for preservation in the plan presented by Two Sisters.

Lashia Jones, a heritage specialist with Stantec, assured Snelgrove the capsule and the plaques would be included in the heritage

conservation plan.

Snelgrove asked if the developer would agree to a heritage easement with the town to help preserve the building’s history.

The Ontario Heritage Trust defines an easement as a “voluntary legal agreement” that helps to preserve heritage features on sensitive properties.

Snelgrove said the easement could “clarify the preservation of artifacts, could clarify what happens if there’s a sale.”

Sara Premi, a lawyer employed by Two Sisters, said she could not comment on Snelgrove’s suggestion until

consulting with her client.

She told the committee that many of the heritage features can be protected under the commemoration plan and heritage impact assessment prepared by the Two Sisters team.

Coun. Gary Burroughs wanted to know if heritage features identified by previous owners had been included in the commemoration plan.

And Coun. Tim Balasiuk pointed out there were foundations from the old home of Josiah Plumb under the school.

Horne said this has been discussed with the appli-

cant and said if anything is found deep underground during construction, “all work would cease.”

“Will there be an archeologist on site, or are we at the mercy of the construction workers doing the digging?” said committee member Amanda Demers.

“It’s not typical for an archeologist to be out on site,” Horne said.

Demers also pointed out the school is one of NOTL’s few pieces of post-war architecture and asked for a “more in-depth report” examining those features.

Architect and committee member Brian Marshall

argued the architecture of the old school is “quite unremarkable.”

“It’s standard sort of 1950s mid-century institutional architecture,” he said.

Horne pointed out that the town would have 60 days to bring any additional reports back to the heritage committee after requesting them.

After that, a demolition permit can be issued without conditions.

The committee acknowledged the permit request and asked Two Sisters to return within 60 days with a waste management plan for the demolition.

Former B&B president says 2% tax is ‘difficult’ to implement

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only 12 would have to collect the accommodation tax.

That list had grown to 343 licensed short-term rentals as of February 2023.

Of those, 307 are bed and breakfasts, cottage rentals or vacation apartments.

The remaining 36 are country inns and villas, classified as having four or more rooms.

Even if all 36 of the villas and country inns are collecting the room tax, the town will still be receiving revenue from a minority of short-term rental operators.

Currently short-term rentals are regulated entirely by the town’s short-term rental bylaw.

Coun. Gary Burroughs says the town’s bylaw on short-term rentals needs to be updated.

“We (the short-term rental committee) filed our final report in July 2021. It was passed by council and sent to staff for review. Well, we haven’t got that back yet,” he said.

Town spokesperson Marah Minor told The Lake Report that staff “is currently reviewing and updating the short-term rental bylaw.”

Minor said staff would bring the updated bylaw to council later this year, but did not say when.

The former council decided not to force smaller short-term rental operators to collect the tax because of how complicated the collection process is, said Burroughs.

He said the councillors thought “it was too complicated to collect rental income” from the smallest operators.

Coun. Wendy Cheropita explained that short-term rentals are often operated by homeowners or couples looking to supplement their income.

“As a private owner of a home you don’t have administrative people,” she said.

As well, when council approved the room tax, “it was during COVID,” Cheropita said.

Council was concerned about the impact the tax would have to small businesses operating in the short-term rental community, she said.

One potential solution is to contract the tax collection to a third party, she said.

Cheropita said the Ontario Hotel and Motel Association is a good option for collecting the room tax.

“They are already experienced and have been doing it for many municipalities for a number of years,” she said.

Another solution, proposed by David Levesque, former president of the NOTL Bed & Breakfast Association, is to charge a flat fee to operators, rather than calculating it as a percentage of the room rate.

Levesque said operators are not opposed to the tax but that they want a simpler process.

“A flat fee would be much easier to implement for smaller operators,” he said.

Short-term rental operators usually run their business with property management software, Levesque said.

This software helps owners to book rooms,

charge renters and calculate taxes.

However, Levesque said operators have a variety of software to choose from and not all of them can calculate the town’s room tax efficiently.

So, many rental owners have to switch to new systems, he said.

He said even hotels with substantially more resources than family-run B&Bs are struggling to implement the tax “from a technological level.”

Why is it so complicated? First, the town levies the tax on the room rate.

The rate and room tax are then added together for a new total. The harmonized service tax (HST) is then added to the new total.

“That’s very, very difficult to implement,” Levesque said and not every property management

system is equipped to do it.

In the meantime, “we’re still collecting last year’s money,” Burroughs said.

Minor said the first instalment of the room tax was due Jan. 2 but the town offered a 90-day grace period, which ended April 3.

That first tax instalment only covers July to September 2022, though.

Burroughs pointed out there are potential flaws with the room tax as well because businesses do not have to report their finances to the town.

Hotels and other short-term renters do not have to disclose their room rates so it’s left to “the honour system” to ensure compliance, he said.

Minor said the town has the right to audit operators of short-term rentals to check for compliance.