



THE CORPORATION OF THE CITY OF COURTENAY

STAFF REPORT

To: Council
From: City Manager (CAO)
Subject: 2023 MRDT Tactical Plan Amendment

File No.: 6900-01 [2023]
Date: May 10, 2023

PURPOSE:

The purpose of this report is to request Council approve a budget amendment for the 2023 Municipal and Regional District Tax (MRDT) Tactical Plan prepared by Experience Comox Valley (4VI).

BACKGROUND:

On the October 3, 2022 council meeting, Council was presented the 2023 MRDT Tactical Plan and it was given approval.

DISCUSSION:

After compiling and reviewing the 2022 financial report, 4VI and the Tourism Advisory Committee (TAC) has identified a significant carry forward due to larger than budgeted 2022 General MRDT revenue collected. They would like approval to use an additional \$133,000 for 2023 initiatives; mainly reactionary advertising costs and further promotion of the Comox Valley.

Additional 2022 Carry Forward	83,000
Increased 2023 General MDRT Revenue	50,000
2023 Additional Budgeted Funds Available	\$133,000
Marketing Expense	56,000
Destination & Product Experience Management	77,000
Increase to 2023 Expenses	\$133,000

POLICY ANALYSIS:

Section 123 of the *Provincial Sales Tax Act* imposes a tax of up to three percent on the purchase price of accommodation in a specified geographic area of the province on behalf of a designated recipient.

The *Designated Accommodation Area Tax Regulation, B.C. Reg. 93/2013* sets out the authorized purposes for funds collected under the MRDT program.

FINANCIAL IMPLICATIONS:

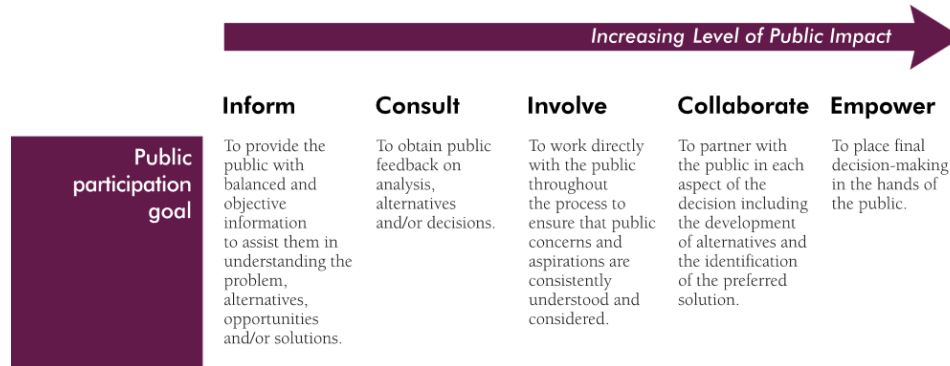
With the support of 4VI, there are no budget implications to the City of Courtenay for the administration of the MRDT.

STRATEGIC PRIORITIES REFERENCE:

- **AREA OF CONTROL:** The policy, works and programming matters that fall within Council's jurisdictional authority to act
- ▲ **AREA OF INFLUENCE:** Matters that fall within shared or agreed jurisdiction between Council and another government or party
- **AREA OF CONCERN:** Matters of interest that are outside Council's jurisdictional authority to act

PUBLIC ENGAGEMENT:

Staff would inform the public based on the IAP2 Spectrum of Public Participation:



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OPTIONS:

1. THAT Council approve the 2023 Municipal and Regional District Tax (MRDT) Tactical Plan Amendment as prepared by Experience Comox Valley (4VI).
2. THAT Council defer the approval of the 2023 MRDT Tactical Plan Amendment for further discussion at a later Council meeting.

Prepared by: Krista McClintock, CPA, CGA, Manager of Finance

Reviewed by: Adam Langenmaier, CPA, CA, Director of Financial Services

Concurrence: Geoff Garbutt, M.PI., MCIP, RPP, City Manager (CAO)