



MUNICIPAL ACCOMMODATION TAX AD-HOC COMMITTEE ADDENDUM

Adoption of Addendum to the Municipal Accommodation Tax Ad-Hoc Committee Agenda:

Motion by

THAT the Addendum to the Municipal Accommodation Tax Committee Agenda dated February 17, 2026, be added to the agenda as printed to include the following:

5. Items for Discussion

5.1 Draft Use of Municipal Accommodation Tax and Reserve Fund Policy

Following the publishing of the agenda, John Hatton, Member, provided the following documents for the consideration of members:

1. MAT Feedback Survey Results prepared by John Hatton and dated February 11, 2026
2. A document containing thoughts on the draft Policy prepared by John Hatton.

MAT Feedback Survey Feb 11, 2026

37 responses

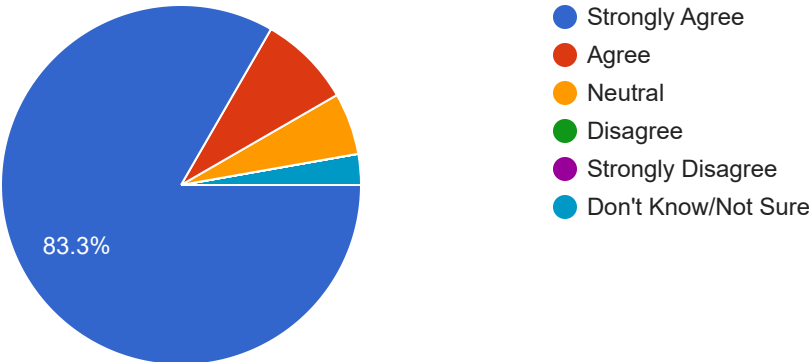
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Untitled Section

MAT funds should be spent on tourism.

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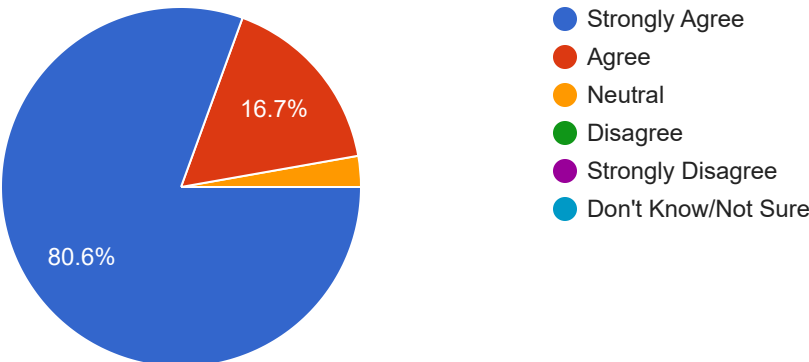
36 responses



We should understand and follow the dos and don'ts for MAT that are in the law and commitments.

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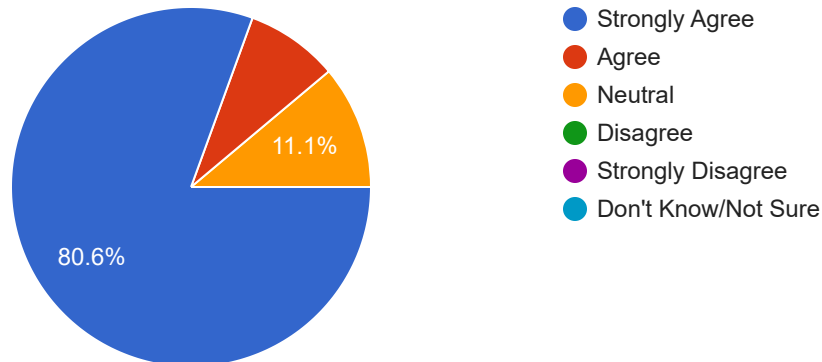
36 responses



An overnight guest does more for our shops, restaurants, and the broader Stratford community than someone who is here for an afternoon visit.

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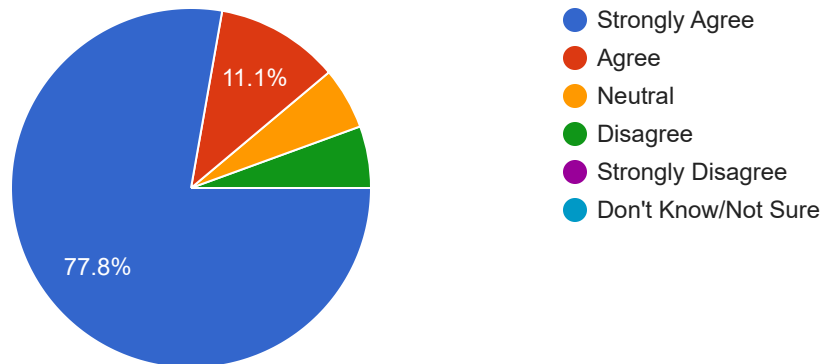
36 responses



Spending MAT to grow overnight stays pays us back with more MAT to reinvest in the future.

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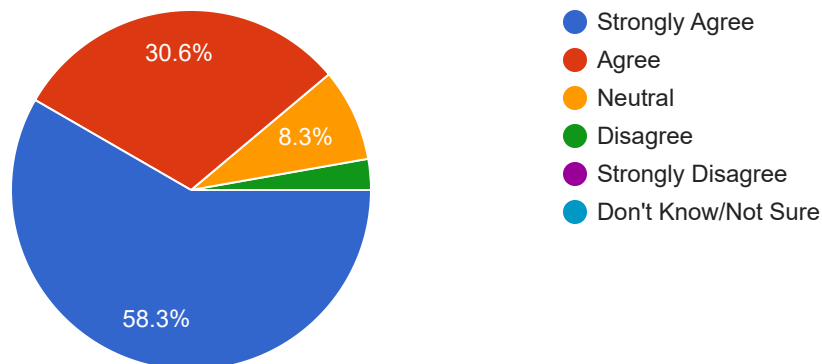
36 responses



We should spend MAT to grow overnight visits in quieter months when most of Stratford is "open but not full." Fill vacant beds, tables, seats.

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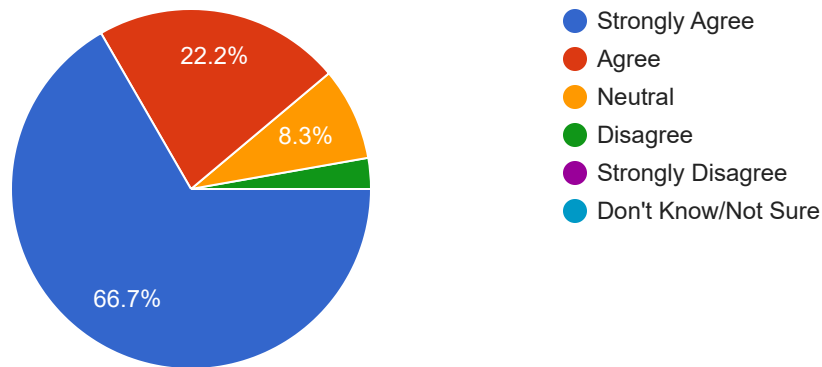
36 responses





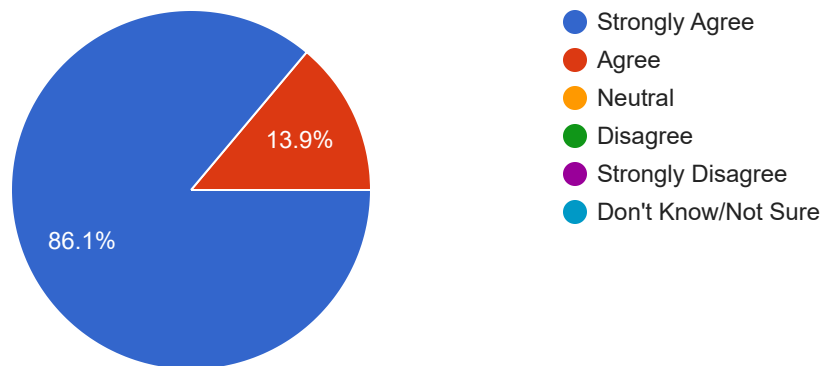
Before any MAT is spent, projects should be evaluated on how well they'll attract overnight guests.

36 responses



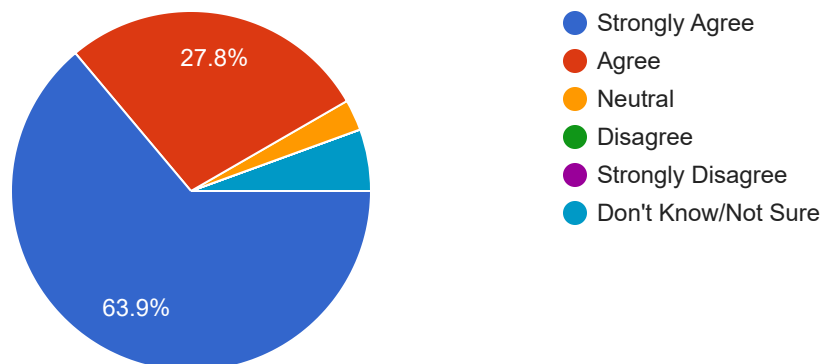
There should be a public, easy to understand report showing how much MAT was collected and how it was spent each year.

36 responses



Representatives from retail, restaurants, residents, and accommodation providers should oversee how MAT is spent.

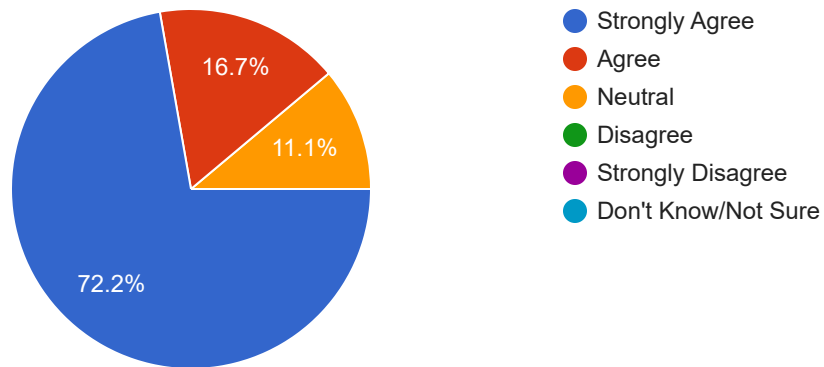
36 responses





Since accommodators generate and collect the MAT, they should have a major say in how it is spent.

36 responses



Please use this space for any comments, suggestions, or questions you'd like to share. Feel free to email me at service@averyhouse.com if you prefer. Happy to chat by phone or over coffee.

14 responses

WE should not be promoting tourism but rather hospitality - See Harry Fisher's letter to the Beacon Herald June 19th 1996 , wherein he describes Tacky Tourism . The MAT could easily enhance a tacky scene if not carefully guarded.

"Beautifying our town would also be a good way to spend the tax collected from my point of view ... which could be interpreted as a tourism venture but not entirely ... planting more trees, adding more flowers, cleaning up / painting etc. some public spaces all add charm to our town Increasing our town's quality of life is the most important reason to spend the tax collected ... a more liveable and beautiful town will in turn attract more people from away."

Tourism includes Day visitors and I fully support the idea that big MAT money be spent on shoulder seasons attracting overnight stays, I also believe it should support the Tourist "experience" which may include infrastructure improvements. Day visitors turn into night visitors and overnight visitors appreciate improvements to keep them coming back. We need to grow overnight stays but we also need to retain the ones we already have.

We collected the MAT from the guests by credit card then we have to pay the payment processing fees. But City asked us to pay 4% of our full accommodation room rate. So It is meaning that we spent a lot time and work to calculate and collect the MAT then we have to lose the payment processing fees.

Key measurements established to determine if the money spent was justified. Totally agree with pushing overnight stays. Need to come up with offers/attractions that convince tourists to stay - maybe late night events and morning attractions (discussions).

Strongly agree with every single question asked. Thank you for volunteering your time to sit on this committee and representing all of us innkeepers!

Did you see the most recent Destination Stratford survey? The question goes along the lines of "tourism funds should be spent on things that benefit both residents and tourists. Such as public washrooms and Lights On"

I agree that funds should be focused upon creating additional bookings but there will have to be money spent on tourist related ideas that generate this, not just the Festival. We need to give our tourists a better experience so they will return.

Only those who collect it should decide how to spend it

Please send your survey to the Innkeepers Collective members.



My suggestion is a grant program like the community grant program that already exists. Grants should be approved by an accommodators committee and be tourism focused. An added bonus would be a project that benefits residents and tourism. Lights on Stratford already gets a lot of the money and certainly benefits residents. Focus needs to be on overnight stays at events like this and people need to know where the money is coming from.

Many small accommodators don't know how to market themselves and rely heavily on booking websites to do this for them. Destination Stratford could use some of their portion to help with this ie workshops on marketing, booking sites, internet use etc. they have the resources and the experts.

As the MAT is charged to the overnight guest and is collected and remitted by the accommodator then it is a no brainer that the funds are used to promote, encourage and enhance multiple overnight stays in our fair city.

The MAT should be used to encourage overnight guests. We should not only advertise the Festival. There are other attractions in the area (St. Jacobs market, Bayfield, Elora, St. Mary's) that could attract guests to add a night to their stay. Even within Stratford their are ways to increase stays such as the gardens, our own markets, the architecture, the museum, Railroad history. The list is endless. People know about the Theatre and will come to it. We need to encourage our guests to add a day or two to visit all of the other attractions we have to offer.

Yes, we should chat over a coffee here at (removed property name)

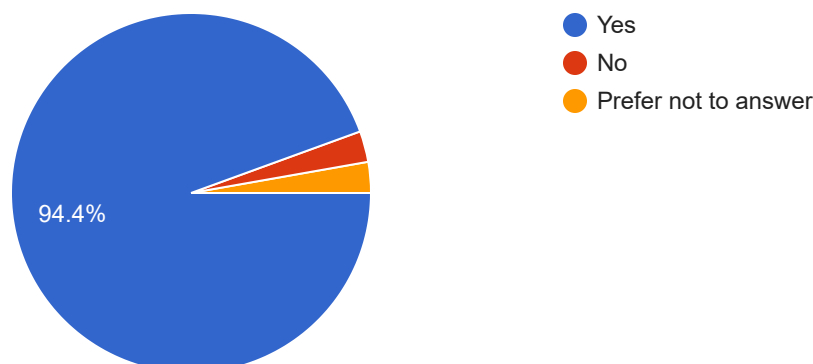
the questions are insightful appropriate and measured - professional and correct in the assertions that MAT is a tool that should self fund and grow by building tourism business through additional overnight stays - thus it needs to be accountable too and shared by the those who generate the funds, not left to a group with no skin in the game.

While many should be represented, accommodators should have the biggest influence, other tourism stakeholders mid, residents the least.

Optional: Do you currently collect and remit MAT?

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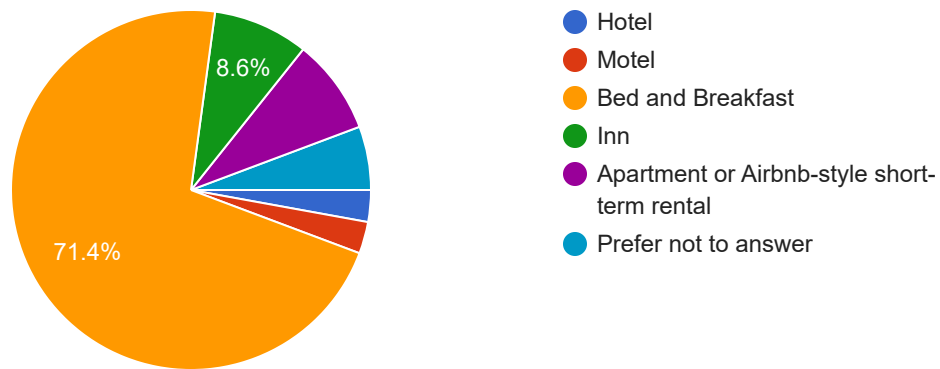
36 responses



Optional: which of the following best describes your property?

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35 responses



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Five Core Ideas

1. The Sandbox is Already Defined

Provincial regulations and the City's existing Agreement state: MAT is for tourism.

2. Target Visitors Who Spread the Love

Overnight guests stay longer, do more, spend more, support more shops, restaurants, services, and accommodations.

3. Get More Than Our Bait Back

Overnight stays pay MAT. If we spend MAT to attract overnight guests, we get our MAT back, plus some.

4. Build Our Shoulders

Spend MAT to grow those times of year when most of Stratford is "open but not full." Fill vacant beds, tables, and seats.

5. Stewardship and Transparency

A Standing Advisory Committee of stakeholders; assess projects and make recommendations to Council. Defined by strategy, not politics.

Five Key Gaps in “Draft v2”

1. Spending Boundaries

Murky references to "community infrastructure" and "benefit to residents," "non-tourism related projects". Use “the City's 50% will be retained... for the sole purpose of supporting tourism “ from the Destination Stratford Agreement.

2. Single-Minded Focus in Targeting.

Visitors, in particular overnight guests, should take centre stage in this entire enterprise. Current visitor objectives are trivial (5% scorecard weight, 20% attendance target).

3. Transparency or Accountability

Bring financial and performance metrics to life at the City level (not just project level). Full disclosure of MAT collected, spending vs impact by project, Return on Investment goals and performance.

4. Dedicated Leadership

The ownership of MAT belongs in a standing Advisory Committee charged with developing the strategy and metrics, by people with skin in the game. This does belong on the City's plate.

5. Political Theatre

The draft proposes that the City solicits the proposals, evaluates the project, formulates the business case, makes the recommendation to Council, which then approves or rejects. No mention of ongoing stakeholder leadership, industry reporting, or accountability.

1: The Sandbox is Already Defined

Context:

MAT was created by the Province to grow tourism.¹ The City has signed an Agreement stating: "the City's 50% will be retained... for the sole purpose of supporting tourism..."² These two binding commitments define the "sandbox" we are playing in—the money must stay focused on tourism.

Survey Said:

"MAT funds should be spent on tourism."

--83% strongly agree + 8% agree = **92% agreement**

"We should understand and follow the dos and don'ts for MAT that are in the law and commitments."

-- 80% strongly agree + 17% agree = **97% agreement**

Footnotes & Sources ^1: Ontario Regulation 435/17: Transient Accommodation Tax, Section 1(2); ^2: Agreement between The Corporation of the City of Stratford and Stratford Tourism Alliance (Destination Stratford), 2023, Section 4.4.

2: Target Visitors Who Spread the Love

The Context:

An overnight guest is a treasure for Stratford. They stay longer. They spend more. They stay at a B&B or an Inn; they dine; they bliss out at a spa, hit a gallery, or rent a paddle boat at the river. They spread their love across the City. A day-tripper just doesn't have time to support all these local spots.

Survey Said:

"An overnight guest does more for our shops, restaurants, and the broader Stratford community than someone who is here for an afternoon visit."

--81% strongly agree + 8% agree = **89% agreement**

3: Get More Than Our Bait Back

The Context:

When we spend MAT to drive overnight visits, we "get our bait back." Those overnight guests pay in new MAT dollars, reloading it for future projects. Invest MAT to make more MAT.

Survey Said:

"Spending MAT to grow overnight stays pays us back with more MAT to reinvest in the future."

--78% strongly agree + 11% agree = **89% agreement**

"Before any MAT is spent, projects should be evaluated on how well they'll attract overnight guests."

--67% strongly agree + 22% agree = **89% agreement**

4: Build Our Shoulders

The Context:

In general, Stratford is hopping in August and September. But all of us—accommodations, retail, and restaurants—have slower months like April and May, when we are "open but not full." Spend MAT when we have the capacity to host and delight those additional visitors.

Survey Said:

"We should spend MAT to grow overnight visits in quieter months when most of Stratford is 'open but not full.' Fill vacant beds, tables, seats."

--58% strongly agree + 31% agree = **89% agreement**

Point #5: Ongoing Leadership and Reporting

The Context:

Oversight of the MAT fund and spending decisions should be removed from the political fishbowl and assigned to a standing advisory group of stakeholders similar to the Ad-Hoc committee. Since accommodators host the guest, collect the MAT, and remit the MAT, we should have a strong voice on the committee.

MAT collection and spending should be reported frequently and publicly.

Survey Said:

"There should be a public, easy to understand report showing how much MAT was collected and how it was spent each year."

--86% strongly agree + 14% agree = **100% agreement**

"Representatives from retail, restaurants, residents, and accommodation providers should oversee how MAT is spent."

--64% strongly agree + 28% agree = **92% agreement**

"Since accommodators generate and collect the MAT, they should have a major say in how it is spent."

--72% strongly agree + 17% agree = **89% agreement**

Survey Statement	City Feb 17 Draft Policy Phrasing	Comments / Concerns
1. MAT funds should be spent on tourism.	"...authorization by Council that the funds may be used for a non-tourism related purpose." ^1	This single phrase is a major loophole that undermines the entire policy. Violates the intent of the regulations. Violates Agreement with Destination Stratford.
2. We should understand and follow... how MAT can be spent according to the law.	"..the Municipal Portion of the MAT program is directed to support and manage Tourism activities" ^2	Contradicted/negated by language above. Use the language from the Destination Stratford Agreement.
3. An overnight guest does more for... the broader Stratford community than someone who is here for an afternoon visit.	"Priority will be given to projects that... demonstrate impact on overnight, extended stays... [with] at least 20 per cent visitors." ^3	Twenty percent is a shockingly low number for a major aspect of the strategy.
4. Spending MAT to grow overnight stays pays us back with more MAT.	"Projected or confirmed overnight stays in local accommodations... 5 point [out of 100]"	Overnight contribution gets 5% weighting? That also seems shockingly low. "Particular emphasis" not paid off in criteria. Developing this framework is work for the Advisory Committee, not the City.
5. Spend MAT to grow overnight visits in quieter months "open but not full."	"Event occurs in the shoulder season (fall, winter, spring) or strategically activates weekdays or low-traffic periods." ^5	Developing this framework is work for the Advisory Committee, not the City. Furthermore, weighting this at 10/100 points places it ahead of actual overnight stays. Finally, the 'shoulder' season is not accurately defined here.
6. Projects should be evaluated on how well they'll attract overnight guests.	"The evaluation process... includes a Scorecard... [measuring] estimated room nights." ^6	This Scorecard is the critical linchpin that converts high-level strategies into actual metrics. Building this framework is the work of the Advisory Committee.
7. Public report showing how MAT receipts and spending each year.	"Successful applicants who receive funding from the program must report on how the funding was spent and the impact the funding achieved." ^7	City should be equally transparent: frequently publish an easy-to-understand statement showing all MAT collected and exactly how it was spent, project by project, so everyone can see the real impact.
8. Retail, restaurants, residents, and accommodation providers should oversee MAT.	"A corporate leadership team will ... review the business case and make a recommendation to City Council..." ^8	The critical decision, the defining moment. This should be the central, ongoing role of an Advisory Committee made up of tourism and resident stakeholders, similar in representation to the current Ad-Hoc committee. City staff are already over-burdened.
9. Since accommodators generate and collect the MAT, they should have a major say in how it is spent.	"The draft policy outlines a procedure where MAT revenue is dispersed at the discretion of Council following a staff review of submitted proposals." ^9	This shouldn't be a political decision. The industry-led Standing Committee should make the recommendation. Council should approve it, or reject it only if there are specific, compelling financial or risk reasons.

Footnote: All citations are from the City's document "20260217 - MAT Ad-Hoc Committee Agenda - February 17 2026." As pagination in the document itself is inconsistent, the following citations use the PDF page number. The Draft V2 section begins on page 7 in the PDF numbering. ^1: p. 16, 'Ineligible Initiatives'. ^2: p. 7, 'Purpose'. ^3: PDF p. 13, 'Evaluation and Assessment'. ^4: PDF p. 30, 'Stratford Municipal Accommodation Tax – Scorecard'. ^5: PDF p. 30, 'Stratford Municipal Accommodation Tax – Scorecard'. ^6: PDF p. 11, 'Grants and Funding Program Evaluation and Awards'. ^7: PDF p. 13, 'Grants and Funding Program Evaluation and Awards'. ^8: PDF p. 11, 'Grants and Funding Program Evaluation and Awards'. ^9: PDF p. 14, "Procedure and Process"; PDF p. 18, "Intake Process Highlights"

Context and Methodology

This report is based on a survey of local accommodation providers conducted in mid-February 2026 by me, John Hatton. My wife, Amanda, and I have owned and operated Avery House Bed and Breakfast since 2012.

I had a number of opinions and assumptions about MAT when I volunteered for the Ad-Hoc committee. I wrote these thoughts as nine different statements that I believe could provide a robust strategic framework.

The survey was a means for me to get a quick "temperature check" in the accommodations community before I presented my thoughts to the committee. It was also an opportunity to solicit different ideas or opinions and see where my colleagues stood on these "stakes in the ground."

I made it clear to all participants that this was not an official City survey, but simply me asking for feedback on my ideas from folks in the same business.

Who Was Included

My goal was to reach as many licensed accommodation providers as possible:

- Direct Outreach: I sent an email asking for input to approximately 75 addresses—the most comprehensive list of licensed venues I could assemble.
- The Innkeepers Collective: The survey link was also shared with their membership as another way to reach participants.

Of the 75+ invitations circulated, I received 35 responses. One was excluded as the questionnaire was blank, leaving 34 active responses (a 45% response rate).

Survey Design

The survey was designed to be a quick, anonymous check-in. It included:

- 5-Point Scales: To measure the level of agreement (from "Strongly Agree" to "Strongly Disagree") for each of the nine statements.
- Qualitative Comments: Participants were encouraged to share their own perspectives in their own words; many did so, and these are included in the "Verbatims" summary.

Analysis and Tools

I analyzed the results based on the level of agreement for each statement. Because some questions overlapped, I bundled the nine statements into five distinct strategic themes. Given the volume of documents, I used Gemini Artificial Intelligence (AI) to help organize the data and summarize the written feedback to ensure survey content was captured and presented fairly.

Verbatim Comments

- We collected the MAT from the guests by credit card then we have to pay the payment processing fees. But City asked us to pay 4% of our full accommodation room rate. So it is meaning that we spent a lot of time and work to calculate and collect the MAT then we have to lose the payment processing fees.
- the questions are insightful appropriate and measured - professional and correct in the assertions that MAT is a tool that should self fund and grow by building tourism business through additional overnight stays - thus it needs to be accountable too and shared by the those who generate the funds, not left to a group with no skin in the game.
- Tourism includes Day visitors and I fully support the idea that big MAT money be spent on shoulder seasons attracting overnight stays, I also believe it should support the Tourist "experience" which may include infrastructure improvements. Day visitors turn into night visitors and overnight visitors appreciate improvements to keep them coming back. We need to grow overnight stays but we also need to retain the ones we already have.
- WE should not be promoting tourism but rather hospitality - See Harry Fisher's letter to the Beacon Herald June 19th 1996 , wherein he describes Tacky Tourism . The MAT could easily enhance a tacky scene if not carefully guarded.
- Key measurements established to determine if the money spent was justified. Totally agree with pushing overnight stays. Need to come up with offers/attractions that convince tourists to stay - maybe late night events and morning attractions (discussions).
- Strongly agree with every single question asked. Thank you for volunteering your time to sit on this committee and representing all of us innkeepers!
- Did you see the most recent Destination Stratford survey? The question goes along the lines of "tourism funds should be spent on things that benefit both residents and tourists. Such as public washrooms and Lights On"
- Increasing our town's quality of life is the most important reason to spend the tax collected ... a more liveable and beautiful town will in turn attract more people from away.
- I agree that funds should be focused upon creating additional bookings but there will have to be money spent on tourist related ideas that generate this, not just the Festival. We need to give our tourists a better experience so they will return.
- Yes, we should chat over a coffee here at xxxx xxxxx xxxxxxxxxxxx xxxxx xx xxxxxxxxxxx xxxxx xxx
- Please send your survey to the Innkeepers Collective members. My suggestion is a grant program like the community grant program that already exists. Grants should be approved by an accommodators committee and be tourism focused. An added bonus would be a project that benefits residents and tourism. Lights on Stratford already gets a lot of the money and certainly benefits residents. Focus needs to be on overnight stays at events like this and people need to know where the money is coming from. Many small accommodators don't know how to market themselves and rely heavily on booking websites to do this for them. Destination Stratford could use some of their portion to help with this ie workshops on marketing, booking sites, internet use etc. they have the resources and the experts.

- As the MAT is charged to the overnight guest and is collected and remitted by the accommodator then it is a no brainer that the funds are used to promote, encourage and enhance multiple overnight stays in our fair city.
- The MAT should be used to encourage overnight guests. We should not only advertise the Festival. There are other attractions in the area (St. Jacobs market, Bayfield, Elora, St. Mary's) that could attract guests to add a night to their stay. Even within Stratford there are ways to increase stays such as the gardens, our own markets, the architecture, the museum, Railroad history. The list is endless. People know about the Theatre and will come to it. We need to encourage our guests to add a day or two to visit all of the other attractions we have to offer.