Summary of Revenue Tools in Other Provinces

Across Canada, local governments have four general tools for revenue generation: tax measures, charges on development, user fees/sales of services and licensing/ticketing/interest/investments. In each province however, there are slight variations that are permitted in each of these areas.

This paper will look at the various revenue tools that are available to local governments inside and outside of British Columbia.

Tax Measures

Each province has a group of tax measure tools available to them; however, these tools differ slightly from province to province. Below is a table of tax measures available to local governments by province.

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1 BC: Road Pricing/Taxes and Fuel Taxes in BC apply to Translink in the GVRD only
2 Alberta: Destination Marketing Fees are voluntary in Edmonton, Calgary, Lethbridge, Medicine Hat, Canmore, and Jasper
3 Saskatchewan: Destination Marketing Fee in Regina and Saskatoon only
4 Manitoba: Amusement Tax applies to the City of Winnipeg only
5 Ontario: Road Pricing/Taxes, Amusement Tax, Sin Tax, and Advertising Tax apply to the City of Toronto only
6 Quebec: Road Pricing/Taxes and Fuel Tax apply to the Transportation Agency of Montreal.
   Amusement Tax applies to the City of Montreal only.
7 New Brunswick: Destination Marketing Fee in Saint John, Bathurst, Fredericton only
8 Nova Scotia: Hotel Tax in the Halifax Regional Municipality only
9 Newfoundland & Labrador: Fuel Tax, Hotel Tax and Amusement Tax apply to City of St. John’s only
**Business Tax**
A business tax is a surcharge on top of the “regular” property tax. The tax base is not necessarily the same as a property tax for business and industry. For example, the property tax is on the assessed value while the business tax sometimes is on the renting value. Because of its complexity, it is not a widely used taxed.

**British Columbia**
In British Columbia (BC) there is no business taxation power for local governments, the assessment process for class 6 (business properties) considers commercial lease rates, which is similar to what is described above. So while local governments in other provinces may have an additional method to tax business, BC captures business taxation through the assessment process.

**Alberta**
Business taxes are permitted under the *Municipal Government Act*. Business tax rates must be established by bylaw, and are calculated based on the average rental value of the premises occupied by the business, multiplied by the tax rate as set by council each year.

**Manitoba**
Under the *Municipal Act* municipalities are permitted to collect a business tax, established by bylaw, based on the assessed rental value of the business premises; the business rate varies by community but the rate cannot exceed 15%. The rate considers a number of factors, including the size and class of the premises, location, and certain occupancy costs.

**Quebec**
Municipalities may, by bylaw, impose a business tax based on the rental value of the property under *An Act Respecting Municipal Taxation*.

**Area/Improvement/Service Area/Parcel Tax**
These types of tax have a variety of names but are fundamentally the same — to tax a geographically-specific area for a specific service, such as water, sewer, roads, etc.

**New Brunswick**
New Brunswick is the only province that does not give local governments the “area” taxation. Rather, under the *Business Improvement Areas Act*, the province levies and collects a business improvement area levy on behalf of each business improvement area (BIA) corporation. The rate is determined by the BIA corporations; this rate is on real property that is classified as non-residential and is not to exceed $0.20 per $100 of assessed value.

**Road Pricing and Fuel Taxes**
Road pricing is an economic concept regarding the various direct charges applied for the use of roads. The road charges include fuel taxes, licence fees, parking taxes, tolls, and congestion charges, including those which may vary by time of day, by the specific road, or by the specific vehicle type, being used. Road pricing has two distinct objectives: revenue generation, usually for road infrastructure financing, and congestion pricing for demand management purposes. Toll roads are the typical example of revenue generation.
Charges for using high-occupancy toll lanes or urban tolls for entering a restricted area of a city are typical examples of using road pricing for congestion management purposes.

**British Columbia**
With the exception of Translink in the Greater Vancouver Regional District, BC local governments do not have road pricing powers. Under the *South Coast British Columbia Transportation Act*, Translink has the power to collect taxes on parking spaces and levy tolls to pay for the public transportation services provided to the Greater Vancouver Regional District.

**Ontario**
The City of Toronto, under the broad provisions within the *City of Toronto Act*, may levy a tax on parking or road pricing (congestion or road tax). To date, the City has implemented neither. The City did levy a personal vehicle tax (PVT) in 2008, but repealed the tax in 2010.

No other municipality has this power under the *Municipal Act*.

**Quebec**
Road taxes are not permitted to be levied by Quebec municipalities. However, under the *Transport Act and Regulation*, respecting the contribution of motorists to public transit, the government can levy a tax on off-street parking in Montréal on behalf of the AMT (transportation agency in Montréal) if it chooses to do so. To date, this revenue tool has not been implemented.

Fuel taxes are not permitted to be levied by Quebec municipalities; however the government levies a $0.015/litre tax in Montréal on behalf of the AMT through the *Fuel Tax Act*.

**Newfoundland and Labrador**
Under the *St. John’s Assessment Act*, the City of St. John’s has the power to apply a fuel tax on the purchase price of oil received or delivered to a consumer in the City. The tax cannot exceed ½ cent on every litre of fuel. To date, the City has not imposed this tax. Other municipalities in the province do not have this power.

**Equipment Tax**
Equipment taxes are levied against machinery used for extraction of resources such as oil. It is a form of capital tax.

**British Columbia**
Back in the early 1980s, the province used to tax machinery and equipment at industrial facilities. This process was stopped as it was too difficult to track and assess such equipment, and it posed a disincentive to productivity improvements.

**Alberta**
Municipalities are allowed to impose, by bylaw, a well drilling equipment tax. It is a tax in respect of equipment used to drill a well for which a license is required under the *Oil and Gas Conservation Act*. The amount of the tax is calculated in accordance with the *Well Drilling Equipment Tax Rate Regulation*.
Hotel Tax

This is a tax on short-term accommodation in hotels, motels, tourist homes, lodging houses, and similar establishments. In some cases, hotel taxes are specific municipal powers, in other cases; the tax is collected and directed as a Destination Marketing Fee – which can be voluntary or not.

British Columbia

The Additional Hotel Room Tax Act gave local governments the opportunity to apply an additional 2% tax onto the Provincial Hotel Room Tax. The Ministry of Finance collected both taxes and sent the money back to those local governments who participated. In order to participate, local governments were required to have support from the majority of hotel owners within their boundaries, which was validated by a resolution of council. The local government was then granted the tax by a regulation under the Additional Hotel Room Tax Act.

With the introduction of the Harmonized Sales Tax (HST), the Provincial and Additional Hotel Room taxes were repealed. For local governments, it was replaced with the Municipal and Regional District Tax (MRDT). MRDT is a tax of up to 2% that registered operators of hotels, motels and other lodgings in certain areas of the province may be required to charge on the purchase price of taxable accommodation. The MRDT is intended to assist municipalities, regional districts and other eligible entities, in promoting their tourism industry and financing new tourist facilities or programs.

When the Provincial Sales Tax (PST) is returned in April 2013, it is unclear whether the two hotel taxes will also return.

Manitoba

Under the Municipal Revenue Act, municipalities are allowed to levy an accommodations tax.

The City of Winnipeg has implemented an accommodations tax; the tax is a 5% tax applied to accommodation and generates between $3 million and $4 million annually for the City. The accommodation tax revenue goes towards supporting Destination Winnipeg\(^{10}\), the Winnipeg Convention Centre and special events, including other organizations, projects and events that will encourage tourism to the City of Winnipeg.

The City of Thompson also charges an accommodations tax of 5% on accommodations. The revenue is dedicated to improving city infrastructure.

Ontario

In 2004, Ontario allowed the Greater Toronto Area (GTA), Ottawa, Sault Ste. Marie, Kingston, Kenora, Hamilton, St. Catharine’s, Burlington, Stratford, Dryden, and the Village at Blue Mountain (Collingwood) to charge a 3% destination marketing fee (DMF) on lodging for less than a month in hotels, motels, tourist homes, lodging houses, and similar establishments. The DMF was created to help fund promotional campaigns to boost municipal tourism under the Retail Sales Tax Act and was collected by the hotels and remitted directly to the local tourism boards. The DMF was eliminated when the province introduced a HST in 2010.

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\(^{10}\) Destination Winnipeg is Winnipeg’s destination marketing organization for promoting tourism.
Nova Scotia
Halifax Regional Municipality (HRM), under the Halifax Regional Municipality Marketing Levy Act, collects a 2% levy on purchase price of accommodation within HRM. The levy is charged at hotels and motels with more than 20 rooms; with 2/3 of the money going to the Halifax Destination Marketing Organization and 1/3 used as a reserve for special events.

Prince Edward Island
Municipalities may impose a tourism accommodation levy on any person who purchases accommodations at a tourism establishment within the municipality. The rate is established by council, but cannot exceed 2% of the purchase price of accommodations. Revenues from this levy must be used to promote tourism.

Newfoundland and Labrador
Under the St. John’s Assessment Act, the City of St. John’s is able to levy an accommodations tax. There is a 3% tax charged on accommodations within the City.

Other municipalities in the province do not have this power.

Sin Tax
Sumptuary or SIN tax is used for taxes on activities that are considered socially undesirable. Common targets of sumptuary taxes are alcohol and tobacco, gambling, and vehicles emitting excessive pollutants.

British Columbia
All sumptuary taxes in BC are collected by the provincial government. Revenues from non-casino gambling are distributed by grants to various non-profit organizations from sports, to arts and culture, to social-service groups. The province shares gaming revenue with local governments that host casinos and community gaming centres in BC. Host local governments receive 10% of the net casino gaming revenue from community casinos and community gaming centres within their jurisdiction.

Manitoba
Municipalities are allowed to impose taxes on the consumption of meals and alcohol at restaurants and bars. Currently, only the City of Thompson imposes a 2% tax on food and beverage sales within 33 restaurants and bars; tax revenues from the food and beverage tax are directed into a special reserve fund to help repair the City’s crumbling infrastructure and cover skyrocketing policing costs tied to alcohol.

Ontario
Under the provisions of the City of Toronto Act, the City of Toronto may impose a tax on the purchase of alcohol and tobacco but has not yet done so. No other municipality has this power under the Municipal Act.
Amusement Tax
A tax on various forms of entertainment, paid on admissions to theaters, etc.

British Columbia
BC does not have any form of taxation power over places of amusement other than the collection of licence fees and property taxes on the facilities.

Saskatchewan
Under the Municipalities Act, cities, towns, villages and resort villages (but not northern municipalities) can charge an amusement tax on the admission to a place of amusement.

Manitoba
All municipalities are permitted to levy an amusement tax on admissions. Municipalities may vary the rate on different categories of amusement places. The City of Winnipeg is currently the only municipality exercising this taxing power.

Ontario
Under the provisions of the City of Toronto Act, the City of Toronto can impose an amusement tax on entertainment throughout the City. To date, the City has not exercised this revenue tool. No other municipality has this power under the Municipal Act.

Newfoundland and Labrador
Under the St. John’s Assessment Act, the City of St. John’s is able to levy an entertainment tax on a variety of entertainments conducted within the City. The entertainment tax rate is established by council, and can vary between different kinds of entertainment. To date this tax has not been implemented.

Other municipalities in the province do not have this power.

Advertising Tax
This tax is for permanent signage, primarily billboards. The tax is often assessed by size and is paid by the owner, not the advertiser.

British Columbia
The Community Charter and Local Government Act give local governments the power to broadly regulate signage and other advertising but not the power to tax them; however, with the power to regulate comes the power to charge fees.

Most local governments (and the Ministry of Transportation on behalf of regional districts) do not permit large signs like billboards and, as such, most billboards will only be found on First Nation’s reservation lands where local governments have no jurisdiction.

Manitoba
The City of Winnipeg, under the City of Winnipeg Charter, is able to levy a business tax imposed on advertising signs (primarily billboards). The tax is assessed based on the size of the sign and is paid for by the owner.
Other municipalities do not have this power under the *Municipal Act*.

**Ontario**

Under the provisions of the *City of Toronto Act*, the City of Toronto can impose a tax on billboards. Owners of billboards in the City are subject to the third party sign tax (TPST); it is applied to new billboards throughout the City\(^\text{11}\).

No other municipality has this power under the *Municipal Act*.

**Poll Tax**

A poll, head tax or capitation tax, is a tax of a portioned, fixed amount applied to an individual in accordance with the census.

**Newfoundland and Labrador**

Municipalities are allowed to charge a poll tax to individuals aged 18 and older who live, work or own property but do not reside within a municipality. The latter category is subject to exemption, as well as those who collect some or all of their income via Old Age Security. Currently 132 towns collect poll tax in Newfoundland and Labrador.

**Utility/Miscellaneous Taxes**

Utility taxes are charged on businesses delivering utility services such telephone, hydro electricity, natural gas, and cable television.

**British Columbia**

Through the *Local Government Act*, municipalities in BC have the power to charge utility companies (telecommunications, hydro, gas and cable television) 1% of the revenue earned within the boundaries of the local government. This is in place of property taxes on linear assets which are exempt from municipal property taxation.

**Manitoba**

The *City of Winnipeg Charter* gives the power to tax utilities. The City of Winnipeg currently charges 2.5% on residential electricity and gas consumption and 5% on non-residential consumption. The province may impose limits on the rate via legislation.

**Quebec**

In addition to the tariffs for services, municipalities under the *Act Respecting Municipal Taxation* are allowed to levy a 9-1-1 tax to help finance 9-1-1 emergency centres. The Minister of Revenue is responsible for collecting and recovering the tax from telephone service providers on behalf of local municipalities.

**Newfoundland and Labrador**

The City of St. John’s, under the *St. John’s Assessment Act*, can levy a Cable Installation Tax on cable providers for the installation of cables and poles on municipal property related to their services.

\(^{11}\) The Third Party Sign Tax bylaw has recently been validated by the Ontario Appeals Court after a legal battle between Pattison Outdoor Signage and the City since 2009.
Non-Tax Measures

Charges on Development

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**Land Transfer**

A land transfer tax payable is normally based on the amount paid for the land, in addition to the amount remaining on any mortgage or debt assumed as part of the arrangement to buy the land.

**British Columbia**

The only land transfer tax in BC is the provincial Property Transfer Tax. Local governments do not receive a share of this tax.

**Manitoba**

Municipalities are permitted to levy a land transfer tax through the Municipal Revenue (Grants and Taxation) Act. At the present time, no municipalities have implemented a tax on the transfer of land, however, it is being considered by the City of Thompson.

**Ontario**

Under the provisions of the City of Toronto Act, the City of Toronto can impose a land transfer tax. The Municipal Land Transfer Tax (MLTT) was introduced in 2008 and was applied to all properties in the City, in addition to the province’s land transfer tax. It is charged on a graduated basis, depending on the value of the property.

No other municipality has this power under the Municipal Act.

**Quebec**

The land transfer tax is a charge permitted and levied by all municipalities. The tax rate is set by An Act respecting Duties on Transfers of Immovable’s, the rate is anywhere from 0.5% to 1.5% depending on the value of the property.

**Nova Scotia**

Municipalities under the Municipal Government Act are allowed to levy a deed transfer tax on the sale of properties that are transferred by deed. The deed transfer tax cannot exceed 1.5% of the value of the property transferred. Local governments in Nova Scotia charge between 0.5% and 1.5%.

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12 City of Toronto only
13 City of St. John’s only
Newfoundland and Labrador
Under the *St. John’s Assessment Act*, the City of St. John’s can charge a deed transfer fee, not exceeding $25, on the transfer, sale, assignment or conveyance of real property within the City, where real property is partly within the City, in respect of the portion within the City.

Other municipalities do not have this revenue power.

Lift Charges
Lift charges are fees to a developer or the developer makes a contribution to the community based on the fact that the development has received a favourable zoning that will improve the land values (and presumably the developers’ bottom line). The assumption is that the zoning will have “lifted” the value of the land and the local government is trying to capture some of that increased value on behalf of the surrounding community.

British Columbia
Local governments use a variation of lift charges but they are called Community Amenity Contributions (CAC) and they are voluntary. These CACs are often negotiated with the developer and the practice and application of CACs differ greatly across the province.

Alberta
Municipalities can impose a community revitalization levy bylaw to help capture the increase in the assessed value of property in a community revitalization area. Any community revitalization levy bylaw must be approved by the province. The province may also designate an area of a municipality as a community revitalization levy area. The province will establish by regulation the amount to be calculated as a community revitalization levy.

Saskatchewan
Municipalities may charge a business improvement levy, established by bylaw, on all property used or intended to be used for business purposes within a business improvement district.

Manitoba
Municipalities may implement local improvement taxes to help pay for improvements in local improvement areas. Local improvement taxes need to be established by bylaw, and approved by the Municipal Board. They are applied to any assessable real property within a local improvement area.

Newfoundland and Labrador
Municipalities are able to collect service levies on real property that has directly benefited from a public work. When the real property has increased development potential and enhanced value council may impose the service levy. This service charge will be known as local improvement assessment. The levy is based on the assessed value of the frontage of the real property against each the same ratio to the total cost to the council of the public work.
Levies for Public Development/Development Cost Charges
Levies for public development or development cost charges are collected from a developer under a development scheme in exchange for development scheme approval that increases the density of an area and is intended for creation of a public good, like a park, recreation facility, school, water, sewer, or street lighting.

All local governments across Canada have this power in various forms.

Prince Edward Island
Prince Edward Island’s municipalities can assume responsibility for land use planning through the development and adoption of official plans and land use bylaws under the Planning Act; however, there are only 31 of province’s 75 municipalities that have opted to take on responsibility for local planning.

Planning is generally done at the provincial level and many of the planning tools and charges, such as development charges or levies for public development, are undertaken and collected by the provincial government.

Royalties/Charges on Pits, Quarries and Aggregate
Charges of this nature either apply to the extraction of earthen materials within a municipality or the transportation of earthen materials through municipalities.

British Columbia
The Community Charter and Local Government Act allow local governments to charge a fee in relation to the removal and deposit of soil/aggregate by bylaw. The application of fees may occur either by permit or by volume. Only municipalities may charge by volume. Regional districts cannot charge by volume because they do not own roads (the province owns all roads outside of municipal boundaries). Soil removal and deposit bylaws which prohibit extraction from contaminated sites and fee bylaws must be approved by the Minister.

Alberta
The Municipal Government Act allows municipalities to impose an aggregate levy on all sand and gravel businesses operating in the municipality. The levy is used to raise revenue for the payment of infrastructure and other costs in the municipality.

Saskatchewan
Municipalities may charge fees to persons or partnerships engaged in the operation of oil and gas well drilling and for the extraction of gravel from gravel pits. Municipal fees are established within the municipalities’ regulations.

Manitoba
Under provincial regulation, municipalities may charge a transportation fee to cover the cost of the road maintenance incurred from the transportation of aggregate. Municipalities may also charge a fee for municipal infrastructure in respect of mining aggregate.

Under the Municipal Act, municipalities may also charge fees to sell sand and gravel found on or within municipal boundaries.
Ontario
Municipalities, under the *Aggregate Resources Act*, are able to charge fees for aggregate permits, wayside permits and royalties on aggregate production. The fees charged are established in regulation and are dependent on the amount of aggregate extracted; generally, it is $0.0115 per tonne.

Quebec
Under the *Municipal Powers Act*, municipalities can collect $0.53 per metric tonne from pit and quarry operators.

User Fees/Sale of Services
These are charges for the use of public utilities to properties such as water, sewer, electricity or gas.

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Other Revenue Sources
All local governments are permitted to collect revenue through the issuance of various licences/permits for a range of activities, e.g. business licences, burning permits; collect fines from tickets issued for bylaw infractions and accumulate interest of investments made on behalf of the municipality.

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