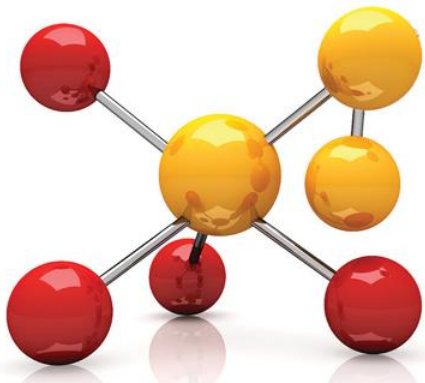


# Nanaimo & Region Tourism Economic Impact Study

**Submitted to:** Nanaimo Economic Development Corporation

**Date:** December 2013



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BUSINESS & HUMAN RESOURCE CONSULTING

*Empowering business and the people who drive it*

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## Executive Summary

This report has been prepared for the Nanaimo Economic Development Corporation and documents what is known about the contribution of tourism to the economy of Nanaimo & Region based on data that is available from existing and credible secondary information sources. This report also establishes a process and templates to help facilitate the ongoing tracking of tourism economic impact information. For the purposes of this study, the Nanaimo & Region study area encompasses the City of Nanaimo, the District of Lantzville, and Electoral Areas A, B and C.

Unlike most other sectors, tourism is not defined as an industry under the North American Industry Classification System (NAICS). This is because tourism spending generates benefits across a range of industry sectors (e.g., transportation, communications, accommodation and foodservices, retail trade, entertainment/recreation). Due to its cross-sector nature, the collective economic impact of tourism can be challenging to measure. As such, this report conveys the range and scope of this impact by documenting what key indicators reveal about the tourism economy in Nanaimo & Region. A total of nine tourism supply and demand indicators have been analyzed and the key findings of this analysis are presented in Table E1 below.

In viewing the information in Table E1, note that the economic contributions shown in the right-hand column should not be summed. This is because, for example, the tourism-related assessed value figure noted in the first row is the basis on which the property tax revenue noted in the second row is derived. Additionally, the room revenue noted in the fourth row reflects a portion of the visitor spending noted in the last row.

<b>Table E1: Summary of Nanaimo &amp; Region Tourism Economic Impact Indicators</b>		
<b>Supply Indicators</b> (data related to the products and services 'supplied' to visitors such as hotels and attractions)		
Number and assessed value of tourism-related properties	<ul style="list-style-type: none"> <li>There are an estimated 551 tourism-related <i>properties</i> in Nanaimo &amp; Region based on the 'actual use codes' used by BC Assessment to code properties for assessment purposes. These <i>properties</i> represent a total assessed value of \$1.76</li> </ul>	\$316.2 million of assessed property value attributable to tourism

**Table E1: Summary of Nanaimo & Region Tourism Economic Impact Indicators**

	<p>billion of which \$316.2 million is estimated to be attributable to tourism based on the application of tourism ratios developed by BC Stats (see page 3 for a definition of tourism/tourists and page 7, footnote 7 for a definition of tourism-related properties).</p>	
Property tax revenue	<ul style="list-style-type: none"> <li>Total property tax revenue attributable to tourism is estimated at \$6.2 million of which \$3.77 million accrues to local government (i.e., City of Nanaimo and District of Lantzville), \$643,740 accrues to the Regional District, and the remaining \$1.8 million accrues to schools and other organizations.</li> </ul>	\$6.2 million in property tax revenue attributable to tourism
Business licence revenue (City of Nanaimo)	<ul style="list-style-type: none"> <li>In 2013, 1,209 tourism-related businesses in the City of Nanaimo paid a total of approximately \$239,225 in business license fees of which about \$30,500 is estimated to be attributable to tourism.</li> </ul>	\$30,500 in business license revenue attributable to tourism
Tourism accommodation room revenue (excluding campgrounds)	<ul style="list-style-type: none"> <li>Nanaimo &amp; Region generated an estimated \$22.07 million in room revenue in 2013 including \$19.2 million from accommodation properties in the City of Nanaimo and an estimated \$2.83 million from accommodation properties in other parts of the region.</li> </ul>	\$22.07 million in tourism accommodation room revenue
Tourism-related businesses and employee size ranges	<ul style="list-style-type: none"> <li>According to Stats Canada Business Register data, there were 2,154 tourism-related <i>businesses</i> in Nanaimo &amp; Region as of June 2013. Of these <i>businesses</i>, an estimated two-thirds have less than nine employees. (See page 13, Section 2.1.5 for a definition of tourism-related businesses.)</li> </ul>	2,154 tourism-related businesses
Tourism-related employment	<ul style="list-style-type: none"> <li>Based on National Household Survey data there were an estimated 3,370 direct jobs, representing 7.3% of the total employed labour force, attributable to tourism in the Nanaimo Census Agglomeration (CA) in 2010 (most recent data available).</li> </ul>	3,370 direct tourism-related jobs
Tourism-related employment	<ul style="list-style-type: none"> <li>Annual tourism-related employment income in the Nanaimo CA is estimated at \$90.3 million which is derived by multiplying the estimated number of</li> </ul>	\$90.3 million in annual employment

**Table E1: Summary of Nanaimo & Region Tourism Economic Impact Indicators**

income	tourism-related jobs (approximately 3,370) by the median employment income (\$26,816) for the Nanaimo CA as reported by the National Household Survey.	income attributable to tourism
Spending impacts of tourist accommodation properties	<ul style="list-style-type: none"> <li>Tourist accommodators spend an estimated \$20.9 million annually, including an estimated \$5.32 million in wages, benefits and labour costs, more than \$5 million in supply purchase and sub-contract costs, and over \$880,000 in professional and business fees.</li> </ul>	\$20.9 million spent by tourism accommodators
<b>Demand Indicators</b> (data related to the visitors who come to the community, such as what they spend money on)		
Estimated spending by visitors	<ul style="list-style-type: none"> <li>Total estimated annual visitor spending (i.e., tourism revenue) is estimated at \$72.4 million. Of this total, \$22.07 million accrues to the accommodation sector, \$18.3 million accrues to the retail sector, \$15.8 million accrues to the foodservice sector, \$8.2 million accrues to the entertainment sector, and the remaining \$8.1 million accrues to the transportation sector.</li> </ul>	\$72.4 million in estimated annual visitor spending (tourism revenue)

# 1.0 Introduction

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## 1.1 Background and Objectives

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The Nanaimo Economic Development Corporation (NEDC) is responsible for building a prosperous community through economic development. The primary focus of the NEDC is business development which it pursues by supporting both newly established and existing businesses and by attracting new business, investment and visitors to the region. As part of its efforts to grow the region's key economic sectors, the NEDC promotes the region's strengths and attributes as a business and tourism destination, and works to ensure that all of its customers have the information they need to make informed business and tourism investment decisions.

The tourism activities of the NEDC are led by Tourism Nanaimo which is an industry-led destination marketing organization tasked with positioning Nanaimo & Region as a favourable destination. Tourism Nanaimo is supported by the Tourism Leadership Committee (TLC) which is comprised of 14 tourism-industry stakeholders who provide strategic guidance related to tourism marketing, infrastructure and product development.

In January 2013, the TLC produced a tourism strategy for Nanaimo & Region which identifies a range of initiatives intended to help the region grow its tourism industry. This strategy includes a commitment to monitoring key tourism indicators and communicating this indicator information to industry stakeholders and the community on a regular and ongoing basis. As a first step toward fulfilling this commitment, the NEDC retained Chemistry Consulting Group to document what is known about the current contribution of tourism to the Nanaimo & Region economy, and to establish a process and templates for the ongoing tracking of tourism economic impact information.

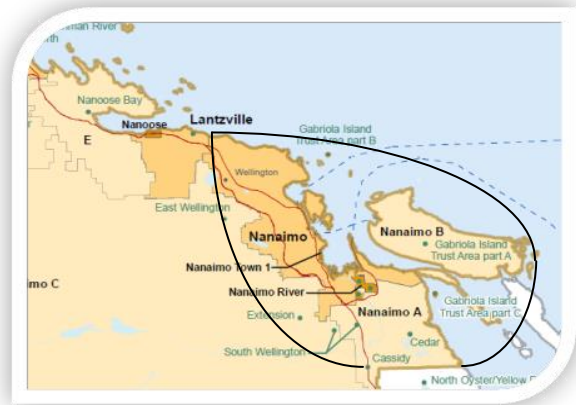
## 1.2 Methodology and Scope

This study documents what is known about specific aspects of the value of tourism in Nanaimo & Region and has been prepared using various existing and credible secondary information sources. These sources include a mix of 'supply' and, to a

lesser extent, 'demand' information<sup>1</sup>. No primary data research (e.g., surveys, interviews) was required or conducted as part of this assessment.

Following are the key steps involved in preparing this study (additional methodological information is provided in Chapter 2):

- A project start-up meeting was held by conference call with representatives of the NEDC (Sasha Angus, Amrit Manhas, Jenn Houtby-Ferguson, Chelsea Barr) on October 30, 2013 to discuss and confirm the objectives of the project and the data sources to be used to prepare the assessment.
- Property assessment data for tourism-related *properties* in each of the five geographic components of the Study Area (i.e., City of Nanaimo, District of Lantzville, Electoral Areas A, B and C) were purchased from Landcor Data Corporation. Of the 208 'Actual Use Codes'<sup>2</sup> employed by BC Assessment to categorize property for assessment purposes, 38 are associated with some level of tourism use. This determination was made in consultation with the NEDC and is based on research done by BC Stats which identifies tourism-related industry sectors (based on the North American Industry Classification System – NAICS) and quantifies the ratio of sector activity attributable to tourism<sup>3</sup>.
- In order to determine which BC Stats tourism ratios should be applied to which BC Assessment Actual Use Codes, it was necessary to link the 38 tourism-related Actual Use Codes with the tourism-related NAICS codes as identified by BC Stats. Table A1 in the Appendix shows how these codes have been linked. For example, NAICS Code 71393 (Marinas) has been equated to the BC



Project Study Area

<sup>1</sup> Supply data relates to the products and services "supplied" to visitors such as hotels and attractions. Demand data relates to the visitors who come to the community. It can include information related to visitor origin, demographics, attitudes, activities and spending. This study focuses on demand data related to visitor spending.

<sup>2</sup> <http://isd.bcasessment.bc.ca/handbook/Tables/dataadv1.pdf>

<sup>3</sup> BC Stats. *Measuring the Size of British Columbia's Tourism Sector – The BC Stats Methodology*. March 2009. Out of all of the 2-digit to 6-digit NAICS codes, this document identifies 66 codes that have a tourism component.



Assessment Actual Use Code 280 (Marine Facilities/Marinas). In turn, the BC Stats tourism activity ratio for Marinas (e.g., 70%) has been applied to the BC Assessment data on the assessed value of marinas in the study area in order to determine the share of the assessed value and, based on this data, the share of property tax, attributable to tourism.

- The City of Nanaimo's business license database<sup>4</sup> was used to identify all tourism-related *businesses* in the City (the District of Lantzville and Electoral Areas A, B and C do not have business license requirements). The business license database groups all licensed businesses by high level NAICS industry categories. All applicable industry groupings (e.g., all businesses included in the category of 'arts, entertainment and recreation) were downloaded into Excel and then screened and sorted to extract those businesses that fall into the specific tourism-related NAICS categories identified BC Stats (e.g., theatres). Data on the number of tourism-related business by category were then multiplied by applicable business license fee rates. The BC Stats tourism ratios were then applied to total business license revenues by category to determine tourism-related business license revenue.
- Data for Nanaimo & Region related to the number of tourism-related *businesses* by NAICS codes and by employee size range were purchased from Statistics Canada (i.e., *Business Register*).
- BC Stats tourism ratios were applied to Stats Canada labour force data (from the National Household Survey) in order to determine tourism-related employment in the Nanaimo Census Agglomeration (CA). In turn, this estimate of tourism employment was multiplied by average employment income in the region in order to determine tourism-related employment income.
- Room revenue data was used as the basis for estimating both total spending by Nanaimo & Region accommodation properties and total spending by visitors on accommodation, shopping, meals, entertainment and transportation.

### **1.3 The Tourism Economy**

In order to provide a context for this tourism economic impact study, it is important to understand that, unlike most other sectors, tourism is not defined as an industry under the North American Industry Classification System (NAICS). This is because tourism spending generates benefits across a range of industry sectors. BC Stats defines a tourist as someone who travels 80+km from their home for business, pleasure or personal reasons. Industries included in the tourism sector are those

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<sup>4</sup> [http://www.nanaimo.ca/business\\_report/](http://www.nanaimo.ca/business_report/)

that provide services purchased by tourists (e.g., transportation, communications, accommodation and foodservices, retail trade, entertainment/recreation). At the provincial level, tourism industry spending accounted for an estimated 4.1% of provincial GDP in 2011. By way of comparison, the agriculture/forestry/fishing/hunting sector accounted for 2.8% of GDP, while mining accounted for 3.1% in 2011 (chained \$2002).<sup>5</sup>

When considering the economic contribution of tourism to the Nanaimo & Region economy, it is important to recognize that visitor spending extends well beyond hotels and attractions and benefits a range of sectors (e.g., accommodation, food and beverage, transportation, retail, professional services, and recreation and entertainment). In recognition of the cross-sector impacts of tourism, and as referenced earlier, BC Stats has identified 66 tourism-related NAICS sectors and has developed ratios to indicate what share of activity from each of these sectors is attributable to tourism. These ratios range from 0.2% to 100% of economic activity and are presented in the following table.

<b>Table 1: Tourism Ratios by Industry (Developed by BC Stats)</b>		
<i>(Note: Some minor NAICS code adjustments have been made to reflect code changes made between 2007 and 2012 – these codes are bolded)</i>		
<b>NAICS</b>	<b>Industry Description</b>	<b>% of activity attributable to tourism</b>
4412	Recreational vehicle dealers	63.0%
4413	Automotive parts and accessories stores	2.0%
4422	Home furnishing stores	2.0%
44313	Camera and photographic supply stores	5.0%
4451	Grocery stores	7.5%
4452	Specialty food stores	7.5%
4453	Beer, wine and liquor stores	5.0%
446	Health and personal care stores	7.5%
447	Gasoline stations	15.0%
4481	Clothing stores	7.0%
4482	Shoe stores	7.0%
4483	Jewellery, luggage and leather goods stores	12.0%
4511	Sport, hobby and musical instrument stores	4.0%
<b>4513</b>	<b>Book stores and news dealers</b>	<b>10.0%</b>
452	General merchandise stores	10.0%

<sup>5</sup> “BC GDP by Industry NAICS Aggregations” prepared by BC Stats based on Statistics Canada data (CANSIM tables 379-0025 and 379-0026) released on: April 27, 2012.

**Table 1: Tourism Ratios by Industry (Developed by BC Stats)**

(Note: Some minor NAICS code adjustments have been made to reflect code changes made between 2007 and 2012 – these codes are bolded)

<b>NAICS</b>	<b>Industry Description</b>	<b>% of activity attributable to tourism</b>
45322	Souvenir stores	100.0%
4533	Used merchandise stores	5.0%
45392	Art galleries	6.0%
481	Air transportation (passengers only)	95.0%
482114	Passenger rail transportation	92.0%
483	Water transportation (passengers only)	92.0%
4851	Urban transit systems (inc. bus and light rail services)	3.5%
4852	Interurban and rural bus transportation	83.0%
4853	Taxi and limousine services	26.0%
4855	Charter bus industry	95.0%
4859	Other transit and ground passenger transportation	95.0%
487	Scenic and sightseeing transportation	100.0%
488	Support activities for passenger portion of air, rail, water, road transportation	95.0%
491	Postal services	5.0%
51213	Motion picture exhibition	5.0%
51711	Wired telecommunications carriers (telephone)	1.6%
522	Banking services	0.5%
524	Insurance carriers and related activities	2.0%
5311	Lessors of real estate (cottage rental and convention facilities rental)	0.5%
5321	Automotive equipment rental and leasing	70.0%
5322	Consumer goods rental	10.0%
5615	Travel arrangement and reservation services	100.0%
7111	Performing arts companies (theatre, dance, opera)	20.0%
7112	Spectator sports (sports teams, race tracks, etc.)	10.0%
712	Heritage institutions (museums, galleries, zoos, gardens and parks)	40.0%
7131	Amusement parks and arcades	15.0%
7132	Gambling (casinos and lotteries)	7.5%
71391(0)	Golf courses and country clubs	24.5%
71392(0)	Skiing facilities	75.0%
71393(0)	Marinas	70.0%
71394(0)	Fitness and recreational sports centres	2.0%
71395(0)	Bowling centres	15.0%
71399	Other amusement and recreation	35.0%

**Table 1: Tourism Ratios by Industry (Developed by BC Stats)**

(Note: Some minor NAICS code adjustments have been made to reflect code changes made between 2007 and 2012 – these codes are bolded)

<b>NAICS</b>	<b>Industry Description</b>	<b>% of activity attributable to tourism</b>
721111	Hotels	90.0%
<b>721113</b>	<b>Resorts</b>	<b>90.0%</b>
<b>721114</b> <b>+(721112)</b>	<b>Motels and motor hotels</b>	<b>90.0%</b>
<b>721191</b>	<b>Bed and breakfast</b>	<b>100.0%</b>
721192	Vacation rentals (housekeeping cottages and rentals)	100.0%
<b>7212</b>	<b>Campgrounds/RV parks/fishing &amp; hunting camps</b>	<b>95.0%</b>
<b>722511</b>	<b>Full-service restaurants</b>	<b>22.5%</b>
<b>722512</b>	<b>Limited-service restaurants</b>	<b>22.5%</b>
7223	Special food services (caterers, mobile caterers, lunch wagons, etc.)	10.0%
7224	Drinking places (bars, lounges and night clubs)	22.5%
8111	Automotive repair and maintenance	2.0%
8121	Personal care services	2.0%
8123	Dry cleaning and laundry services	5.0%
8129	Other personal services (inc. photo finishing, parking services)	2.0%
8139	Membership organizations (Chambers of Commerce, TVI, etc.)	5.0%
6113	Universities (accommodation services)	0.4%
622	Hospitals (emergency care)	1.7%
912	Provincial Government (e.g., Tourism Branch, Parks Branch)	0.2%

Source: BC Stats. *Measuring the Size of British Columbia's Tourism Sector*. March 2009.

## 2.0 Economic Impact of Tourism

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### 2.1 Introduction

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While the multi-sector nature of the tourism industry makes it challenging to determine the total contribution of tourism to the Nanaimo & Region<sup>6</sup> economy, this chapter illustrates the scope of this contribution using the following supply and demand indicators:

#### Supply Indicators

- Number and assessed value of tourism-related properties
- Property tax revenue from tourism-related properties
- Business licence revenue attributable to tourism
- Annual room revenue from tourism accommodation properties
- Tourism-related businesses and employee size ranges
- Tourism-related employment
- Tourism-related employment income
- Spending impacts of tourism accommodation properties

#### Demand Indicators

- Estimated annual visitor spending

### 2.2 Supply Indicators

**2.2.1 Number and assessed value of tourism-related properties:** As shown in Table 2, there were 517 tourism-related *properties*<sup>7</sup> in Nanaimo & Region as of

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<sup>6</sup> Note that all references to 'Nanaimo & Region' refer to the area encompassed by the City of Nanaimo, the District of Lantzville, and Electoral Areas A, B and C.

<sup>7</sup> 'Tourism-related properties' refer to property types which are used for activities that are at least partially attributable to tourism. For example, a gas station serves both residents and tourists and, as such, is considered a tourism-related property, while an industrial property (e.g., sawmill) does not serve tourists and, as such, is not considered a tourism-related property.

2013. These tourism-related properties have assessed values that total \$1.76 billion of which an estimated \$316.2 million (or 18%) is attributable to tourism (note that these total values exclude the values of four property types as noted in Note 4 to Table 3). This latter figure (i.e., \$316.2 million) is important because it is used to calculate the tourism-related property tax revenue impacts presented in Section 2.1.2.

<b>Table 2: Number and Assessed Value of Tourism Related Properties by Geography (2013)</b>			
<b>Area</b>	<b>Total # of Establishments</b>	<b>Total Assessed Value</b>	<b>Assessed Value Attributable to Tourism</b>
City of Nanaimo	410	\$1,618,032,565	\$256,355,492
District of Lantzville	11	\$15,603,400	\$3,261,100
Area A	34	\$74,120,000	\$25,097,342
Area B	50	\$40,166,400	\$24,806,290
Area C	12	\$12,438,793	\$6,677,098
<b>Total</b>	<b>517</b>	<b>\$1,760,361,158</b>	<b>\$316,197,322</b>

Table 3 on the next page provides a more detailed breakdown of the information in Table 2. In Table 3 the ratios of the assessed values of each tourism-related property type that can be attributed to tourism are listed in column 5. In turn, these dependency ratios have been applied to the total assessed value figures in column 4 resulting in the estimates of tourism-related assessed values shown in column 6<sup>8</sup>.

It is important to note that the property data in Tables 2 and 3 are understated. This is because BC Assessment codes properties based on their 'highest and best use'. As such, a property may be coded as, for example, a 'retail strip' – which does not account for the number of different businesses that collectively make up this retail strip (e.g., restaurants, craft shops, etc.). Due to this coding approach, the number of tourism-related properties included in these tables under-represent the actual number of tourism-related properties in Nanaimo & Region. Additionally, tourism-related *properties* are not the same as tourism-related *businesses* which are discussed in Section 2.1.5.

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<sup>8</sup> Tables A2 to A6 in the Appendix present tourism-related assessment information in separate tables for the City of Nanaimo, the District of Lantzville and Electoral Areas A, B and C.

**Table 3: Number and Assessed Value of Tourism-Related Properties in Nanaimo & Region (2013)**

BC Assessment Actual Use Code # and Name	Total # of Establishments (Note 1)	Total Assessed Value (Note 2)	Est. Tourism Dependence (Note 3)	Assessed Value Attributable to Tourism (Note 4)
200 Store(s) and Service Commercial	154	\$80,566,480	10.0%	\$8,056,648
205 Big Box	4	\$83,008,000	10.0%	\$8,300,800
209 Shopping Centre (Neighbourhood)	24	\$222,357,000	10.0%	\$22,235,700
210 Bank	4	\$5,802,000	0.5%	\$29,010
211 Shopping Centre (Community)	5	\$165,200,000	10.0%	\$16,520,000
212 Department Store (Stand Alone)	1	\$2,367,000	10.0%	\$236,700
213 Shopping Centre (Regional)	3	\$264,310,000	10.0%	\$26,431,000
214 Retail Strip	10	\$19,104,000	10.0%	\$1,910,400
215 Food Market	3	\$25,268,000	7.5%	\$1,895,100
222 Service Station	3	\$1,062,300	15.0%	\$159,345
224 Self-Serve Service Station	4	\$2,540,000	15.0%	\$381,000
225 Convenience Store/Service Station	30	\$24,518,400	15.0%	\$3,677,760
230 Hotel	10	\$43,533,300	90.0%	\$39,179,970
232 Motel & Auto Court	14	\$10,517,300	90.0%	\$9,465,570
233 Individual Strata Lot (Hotel/Motel)	21	\$7,040,000	90.0%	\$6,336,000
236 Campground (commercial)	8	\$11,623,500	95.0%	\$11,042,325
237 Bed & Breakfast Operations > 4 Units	29	\$15,049,393	100.0%	\$15,049,393
238 Seasonal Resort	5	\$6,754,500	100.0%	\$6,754,500
239 Bed & Breakfast Operations < 4 Units	20	\$10,018,000	100.0%	\$10,018,000
250 Theatre Buildings	2	\$707,600	5.0%	\$35,380
254 Neighbourhood Pub	23	\$21,624,600	22.5%	\$4,865,535
256 Restaurant Only	30	\$18,636,800	22.5%	\$4,193,280
257 Fast Food Restaurants	10	\$10,197,200	22.5%	\$2,294,370
258 Drive-in Restaurants	1	\$1,147,300	22.5%	\$258,143
266 Bowling Alley	2	\$1,611,000	15.0%	\$241,650
280 Marine Facilities (Marina)	17	\$42,026,400	70.0%	\$29,418,480
408 Brewery	0	\$0	22.5%	\$0
409 Winery	1	\$740,000	22.5%	\$166,500
410 Distillery	0	\$0	22.5%	\$0
500 Railway		\$8,767,085	92.0%	
510 Bus Company, Including Street Railway	0	\$0	3.5%	\$0
515 Airports, Heliports, etc.	5	\$19,588,700	95.0%	\$18,609,265
600 Recreational & Cultural Buildings	32	\$153,852,100	40.0%	\$61,540,840
610 Parks and Playing Fields	27	\$82,800,500	40.0%	
612 Golf Courses	7	\$12,807,300	24.5%	\$3,137,789
614 Campgrounds (e.g., gov't campgrounds, etc.)	5	\$3,954,600	95.0%	\$3,756,870
615 Government Reserves (includes greenbelts)	3	\$3,912,400	0.2%	
650 Schools, Universities, Colleges, Tech. Schools		\$377,348,400	0.4%	
<b>Total</b>	<b>517</b>	<b>\$1,760,361,158</b>		<b>\$316,197,322</b>

**Note 1:** Data on the number of establishments representing Actual Use Codes 500 (railways) and 650 (schools, universities, colleges, tech schools) have not been entered in the third column as this would overstate the number of tourism properties in the region.

**Note 2:** BC Assessment data were compiled by and purchased from Landcor Data Corporation.

**Note 3:** Tourism dependency ratios are from BC Stats except for the ratios shown for breweries, wineries and distilleries. BC Stats do not identify tourism dependency ratios for these industries so, for the purposes of this study, the 22.5% ratio for Drinking Places (i.e., NAICS 7224) has been used.

**Note 4:** The tourism shares of Actual Use Codes 500 (Railways), 610 (Parks and Playing Fields), 615 (Government Reserves) and 650 (Schools, Universities, etc.) are not included in the last column. This is because the values in this column are used to determine property tax revenue attributable to tourism (see also Tables 5 and A7-A11) -- the Railway contribution (92%) only applies to passenger rail which does not currently exist in the region, while the other three types of properties are not subject to property tax.

### 2.1.2 Property tax revenue from tourism-related properties:

The tourism-related *properties* listed in Tables 2 and 3 above generate property tax revenue for the City of Nanaimo, the District of Lantzville, the Regional District of Nanaimo, and a number of other agencies. The amount of property tax paid annually is determined by applying applicable Variable Tax Rates (VTRs – also referred to as mill rates) as set by the various levels of government, to the assessed value of properties as set by BC Assessment<sup>9</sup>.

For the purposes of this study, the property tax contribution of tourism-related *properties* has been determined by applying the 2013 business VTRs presented in Table 4, against property assessments as reported in the 2014 Assessment Roll<sup>10</sup> and presented for the region as a whole in Table 3 and by geography in Tables A7 – A11 in the Appendix.

<b>Table 4: Business Class Property Tax Rates for the City of Nanaimo, District of Lantzville and Elec. Areas A, B &amp; C (2013)</b>		
<b>Municipality</b>	<b>Purpose of Tax Rate</b>	<b>Business</b>
City of Nanaimo	Municipal	14.6013
	Reg'l District	2.1347
	School	6.2000
	Other	0.7307
	<b>Total</b>	<b>23.6667</b>
District of Lantzville	Municipal	8.1136
	Reg'l District	1.8130
	School	6.2000
	Other	1.3645
	<b>Total</b>	<b>17.4911</b>
Area A (Cedar/ Cassidy/Yellowpoint)	General Services	1.3770
	Regional Hospital District	0.224
	<b>Total</b>	<b>1.6010</b>
	PLUS Regional Parcel Taxes	\$22 per property
Area B (Gabriola, Mudge, Decourcey Islands)	General Services	0.7820
	Regional Hospital District	0.224
	<b>Total</b>	<b>1.006</b>
	PLUS Regional Parcel Taxes	\$22 per property
Area C (Extension, Pleasant Valley)	General Services	1.2760
	Regional Hospital District	0.224
	<b>Total</b>	<b>1.500</b>
	PLUS Regional Parcel Taxes	\$22 per property
Source for City of Nanaimo and District of Lantzville: Ministry of Community, Sport and Cultural Development "Tax Rates - Schedule 702-2013"		
Source for Electoral Areas A, B and C - Regional District of Nanaimo 2013 Rural Property Tax Guide. Does not include a Surveyor of Tax administration fee of 5.25%.		

<sup>9</sup> There are ten classes of property (classification of a property is determined by BC Assessment) as defined in the *Assessment Act* "Prescribed Classes of Property Regulation". Almost all tourism-related properties fall into either Class 6 (Business and Other), Class 8 (Recreational Property/Non Profit Organization), or Class 10 (Split Classification – e.g., a campground could include a business component and a recreational component). However, the majority of tourism-related businesses are classed as Business and Other so, for the purposes of this assessment, only business tax rates are used. See also Note 4 in Table 3.

<sup>10</sup> The 2014 Assessment Roll reflects property values as of July 2013. Local governments will use VTRs established in 2014 (and not available at the time of writing) to calculate 2014 property taxes.



The region's tourism-related *properties* paid an estimated \$6.2 million in property tax attributable to tourism in 2013<sup>11</sup> as summarized in Table 5 and Figure 1. Of this total, an estimated \$3.77 million, \$643,740, \$1.61 million and \$194,387 accrued to the municipalities (Nanaimo and Lantzville), the RDN, schools, and other agencies respectively.

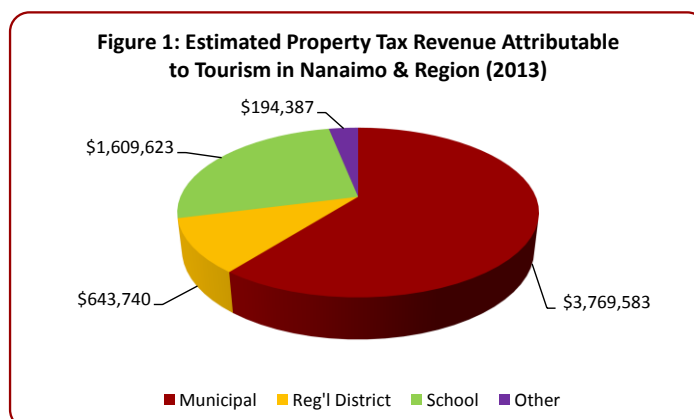


Table 5: Estimated Property Tax Revenue Attributable to Tourism in Nanaimo & Region (2013)						
Property Tax Categories	City of Nanaimo	District of Lantzville	Electoral Area A	Electoral Area B	Electoral Area C	Total Est. Property Tax Revenue from Tourism
Municipal	\$3,743,123	\$26,459				\$3,769,583
Reg'l District	\$547,242	\$5,912	\$40,181	\$39,715	\$10,690	\$643,740
School	\$1,589,404	\$20,219				\$1,609,623
Other	\$187,319	\$4,450	\$1,144	\$1,144	\$330	\$194,387
<b>Total</b>	<b>\$6,067,089</b>	<b>\$57,040</b>	<b>\$41,325</b>	<b>\$40,859</b>	<b>\$11,020</b>	<b>\$6,217,332</b>

**2.1.3 Business licence revenue attributable to tourism:** Each year, businesses operating in the City of Nanaimo pay a business license fee to the City (businesses in the District of Lantzville and in Electoral Areas A, B and C do not require a business license). Detailed information on the number of business licenses by type and associated revenue is provided in Table A12 in the appendix. In total, 1,209 tourism-related businesses in the City of Nanaimo area paid approximately \$239,225 in business license fees in 2013. By applying the tourism dependency ratios shown in earlier Table 1, it is estimated that about \$30,500 of this business license fee revenue is attributable to tourism.

**2.1.4 Annual room revenue from tourism accommodation properties:** Total room revenue in Nanaimo & Region is estimated at \$22.07 million. This calculation was derived by summing actual 2009 room revenue data for properties in the City of Nanaimo with four or more rooms, with estimated room revenue data attributable to B&Bs with less than four rooms in the City of Nanaimo, and with estimated room revenue data for all properties in the District of Lantzville and

<sup>11</sup> Refer to Appendix A, Tables A7 and A11 for separate and more detailed property tax data for the City of Nanaimo, the District of Lantzville and Electoral Areas A, B and C.

Electoral Areas A, B and C. Following are details on these three room revenue calculation components.

- **City of Nanaimo 2009 Room Revenue data (actual):** According to data compiled by the B.C. Ministry of Finance and BC Stats, tourist accommodation properties in City of Nanaimo with four or more rooms generated annual room revenue of almost \$18.6 million in 2009 as shown in Table 6 (this is the most recent data available – also see note at the bottom of the table). This total room revenue represents average annual revenue per available room of \$13,540 (i.e., \$18,590,000 total revenue / 1,373 rooms).

<b>Table 6: City of Nanaimo Tourism Accommodation Indicators (2006 - 2009)</b>							
<b>Indicators</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
Revenue (\$000)	17,906	20,697	20,909	18,590	n/a	n/a	n/a
Properties	24	25	27	27	n/a	n/a	n/a
Rooms	1,083	1,263	1,343	1,373	n/a	n/a	n/a

Source: BC Room Revenue Report - data covers properties with 4 or more rooms. Since July 2010, room revenue calculations have been based on the MRDT (2% hotel room tax). As Nanaimo does not currently levy the MRDT, room revenue data is not available for 2010-2012.

- **City of Nanaimo B&B room revenue data (estimated):** The Nanaimo room revenue data from BC Stats referenced above relates only to those accommodation properties with 4 or more rooms. As most B&Bs have less than 4 rooms, this means that B&B room revenue is not included in the BC Stats room revenue figure for the City of Nanaimo. For the purposes of this study, this revenue is estimated at \$649,920 which was calculated by multiplying the number of B&B units in the City in 2013 (estimated at 48) by the average 2009 room revenue for the City (i.e., \$13,540).
- **District of Lantzville and Electoral Areas A, B and C room revenue data for all properties (estimated):** Room revenue data is not available from BC Stats for Lantzville or for Electoral Areas A, B and C. For the purposes of this study, this revenue is estimated at \$2,829,860 which was calculated by multiplying the number of tourist accommodation rooms in the area (estimated at 209) by the 2009 average room revenue figure for the City of Nanaimo (i.e., \$13,540).

Based on the above process and assumptions, the combined room revenue for Nanaimo & Region as a whole for 2013 is estimated at \$22.07 million as summarized in Table 7. Because this room revenue estimate is derived from dated average room revenue information, it should be viewed as an estimate. Once the

City of Nanaimo begins to levy the Municipal and Regional District Tax (i.e., 2% hotel tax), BC Stats will have the information needed to calculate more current room revenue data. In the meantime, this \$22.07 million room revenue figure is used as the basis for preparing both the estimate of spending impacts by tourism accommodation properties presented in Section 2.1.8, as well as the estimate of visitor spending presented in Section 2.1.9.

<b>Table 7: Calculation of Estimated Room Revenue in Nanaimo &amp; Region</b>			
Area	Est. # of rooms	Average room revenue	Est. room revenue
Room Revenue (City of Nanaimo - properties with >4 rooms)	1,373	\$13,540	\$18,590,000
Room Revenue (City of Nanaimo - B&Bs with <4 rooms)	48	\$13,540	\$649,920
Room Revenue (all rooms - District of Lantzville and Electoral Areas A, B and C)	209	\$13,540	\$2,829,860
<b>Total</b>			<b>\$22,069,780</b>

**2.1.5 Tourism-related businesses and employee size ranges:** In earlier Section 2.2.1 it was noted that there are 517 tourism-related *properties* in Nanaimo & Region based on BC Assessment Actual Use Codes. However, this figure does not equate to the number of tourism-related *businesses* in the region. This is because BC Assessment property data does not, for example, account for multiple businesses that form part of a retail strip mall, or for home-based or mobile businesses. Additionally, it accounts for properties that do not support a business (e.g., schools; government reserves).

More precise data on the number of tourism-related *businesses* is available through the Stats Canada *Business Register*. The *Business Register* tracks all active businesses in Canada that have a corporate income tax (T2) account, are an employer or have a GST account. It is the most comprehensive and current source of business information in Canada and is produced twice annually. Information from the June 2013 Business Register has been used to determine both:

- the number of businesses in Nanaimo & Region that represent one of the 66 tourism-related NAICS sectors; and,
- the number and percent of tourism-related businesses by employee size range (the *Business Register* records employee size range using nine size range categories, e.g., 1-4, 5-9, 10-19, etc. but does not differentiate between full-time and part-time employees).

Detailed data on the number of businesses by tourism-related NAICS codes and by employee size range is summarized in Table 8 on the next page. As shown in this table, there are 2,154 tourism-related businesses in the Nanaimo & Region.

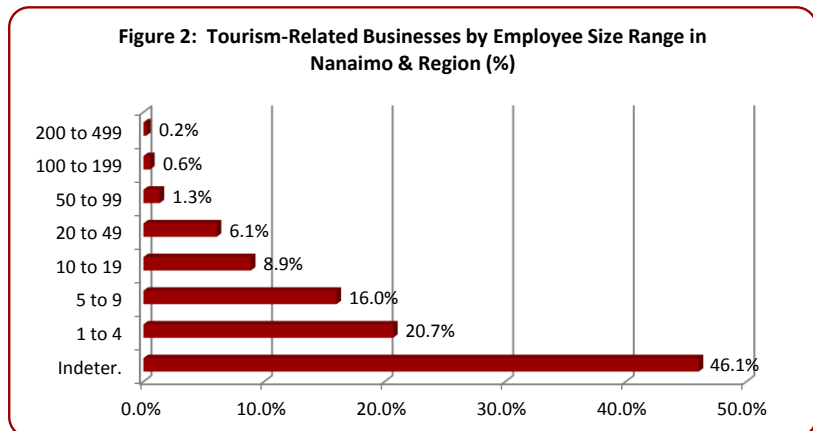


Figure 2 summarizes information on the number of businesses by employee size range. Of total tourism-related businesses, 46% are listed as having 'indeterminate' (i.e., not known) employee size range. Of remaining businesses, 21% have between 1 and 4 employees while 16% have between 5 and 9 employees. If businesses with an 'indeterminate' number of employees are excluded, the remaining businesses include 38% with between 1 and 4 employees and 30% with between 5 and 9 employees.

**Table 8 - Tourism-related Businesses by Employee Size Range in Nanaimo & Region (2013)**

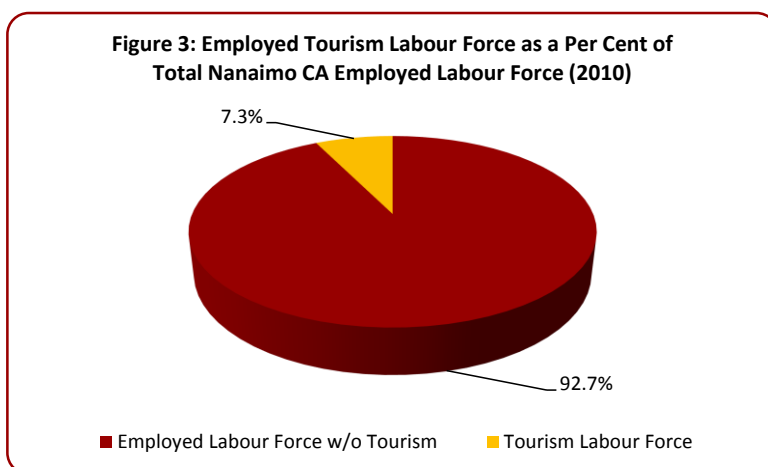
NAICS # and Name		# of Businesses by Tourism-Related NAICS	# of Businesses by Employee Size Range								
			Indeter.	1 to 4	5 to 9	10 to 19	20 to 49	50 to 99	100 to 199	200 to 499	500+
3121	Beverage manufacturing	4	2	2	0	0	0	0	0	0	0
31212	Breweries	0	0	0	0	0	0	0	0	0	0
31213	Wineries	0	0	0	0	0	0	0	0	0	0
31214	Distilleries	0	0	0	0	0	0	0	0	0	0
4412	Other motor vehicle (e.g., RV) dealers	16	4	6	2	4	0	0	0	0	0
4413	Automotive parts & accessories stores	21	4	4	3	8	1	1	0	0	0
4422	Home furnishings stores	33	10	9	7	5	2	0	0	0	0
44313	Camera and photographic supply stores	0	0	0	0	0	0	0	0	0	0
4451	Grocery stores	43	10	3	7	9	1	7	5	1	0
4452	Specialty food stores	26	5	9	9	2	1	0	0	0	0
4453	Beer, wine and liquor stores	20	4	1	4	6	4	1	0	0	0
446	Health & personal care stores	74	22	22	15	8	6	1	0	0	0
447	Gasoline stations	71	24	13	16	14	4	0	0	0	0
4481	Clothing stores	91	20	17	33	15	6	0	0	0	0
4482	Shoe stores	17	0	7	6	2	2	0	0	0	0
4483	Jewelry, luggage and leather goods stores	15	4	2	5	4	0	0	0	0	0
4511	Sport, hobby and musical instrument stores	49	12	12	13	6	5	0	1	0	0
4513	Book stores and news dealers	11	7	3	0	0	0	1	0	0	0
452	General merchandise stores	24	5	5	4	3	1	0	4	2	0
45322	Souvenir stores	0	0	0	0	0	0	0	0	0	0
4533	Used merchandise stores	16	9	3	0	3	0	1	0	0	0
45392	Art galleries	0	0	0	0	0	0	0	0	0	0
481	Air transportation (passengers only)	14	10	1	2	0	1	0	0	0	0
482114	Passenger rail transportation	0	0	0	0	0	0	0	0	0	0
483	Water transportation (passengers only)	4	2	0	1	0	1	0	0	0	0
4851	Urban transit systems (inc. bus & light rail)	0	0	0	0	0	0	0	0	0	0
4852	Interurban and rural bus transportation	1	0	0	0	0	0	1	0	0	0
4853	Taxi & limousine services	35	8	7	10	7	3	0	0	0	0
4855	Charter bus industry	2	1	0	1	0	0	0	0	0	0
4859	Other transit & ground passenger transportation (e.g., shuttle services)	4	3	0	1	0	0	0	0	0	0
487	Scenic and sightseeing transportation	15	12	1	0	1	1	0	0	0	0
488	Support activities for passenger portion of air, rail, water and road transportation	48	21	8	9	4	4	1	1	0	0
491	Postal services	1	0	1	0	0	0	0	0	0	0
51213	Motion picture exhibition	0	0	0	0	0	0	0	0	0	0
51711	Wired telecommunications carriers (telephone)	0	0	0	0	0	0	0	0	0	0
522	Banking services	80	22	21	15	3	19	0	0	0	0
524	Insurance carriers and related activities	53	12	20	12	6	1	2	0	0	0
5311	Lessors of real estate (cottage rental and convention facilities rental)	518	420	73	20	4	1	0	0	0	0
5321	Automotive equipment rental/leasing	18	7	8	1	1	0	1	0	0	0
5322	Consumer goods rental	15	5	4	5	0	1	0	0	0	0
5615	Travel arrangement and reservation services	22	8	3	7	4	0	0	0	0	0
7111	Performing arts companies (theatre, dance, opera)	12	7	5	0	0	0	0	0	0	0
7112	Spectator sports (sports teams, race tracks)	7	5	2	0	0	0	0	0	0	0
712	Heritage institutions (museums, galleries, zoos, gardens and parks)	5	1	2	0	2	0	0	0	0	0
7131	Amusement parks and arcades	1	0	0	0	1	0	0	0	0	0
7132	Gambling (casinos and lotteries)	6	0	4	1	0	0	0	1	0	0
713910	Golf courses and country clubs	9	1	1	2	2	1	2	0	0	0
713920	Skiing facilities	0	0	0	0	0	0	0	0	0	0
713930	Marinas	12	6	2	4	0	0	0	0	0	0
713940	Fitness and recreational sports centres	21	5	6	4	4	2	0	0	0	0
713950	Bowling centres	1	0	0	0	0	1	0	0	0	0
713990	Other amusement and recreation	18	6	5	4	3	0	0	0	0	0
721111	Hotels	12	3	0	1	1	7	0	0	0	0
721113	Resorts	1	1	0	0	0	0	0	0	0	0
721114	Motels + Motor Hotels (7211112)	10	3	5	1	0	1	0	0	0	0
721192	Vacation rentals/Housekeeping Cottages/Cabins	1	0	0	0	0	1	0	0	0	0
7212	Campgrounds/RV Parks/hunting & fishing camps	9	3	2	2	0	2	0	0	0	0
721191	B&Bs	5	5	0	0	0	0	0	0	0	0
7223	Special food services (caterers, mobile caterers, lunch wagons, etc.)	17	5	9	0	3	0	0	0	0	0
7224	Drinking places (bars, lounges, night clubs)	28	3	1	3	7	14	0	0	0	0
722511	Full service restaurants	112	15	13	23	23	29	8	0	1	0
722512	Limited service restaurants	104	39	35	23	6	1	0	0	0	0
8111	Automotive repair and maintenance	104	39	35	23	6	1	0	0	0	0
8121	Personal care services	143	68	27	37	8	3	0	0	0	0
8123	Dry cleaning and laundry services	12	1	6	2	2	1	0	0	0	0
8129	Other personal services (inc. photo finishing, parking services)	33	19	8	4	1	1	0	0	0	0
8139	Membership organizations (Chambers of Commerce, TVI, Restaurant Assc.)	98	78	12	2	4	1	1	0	0	0
6113	Universities (accom. services) (see Note 1)	3	2	0	0	0	0	0	0	0	1
622	Hospitals (emergency care) (see Note 1)	8	4	0	1	0	0	1	0	1	1
912	Provincial Government (Tourism BC, Parks Branch)	1	0	1	0	0	0	0	0	0	0
<b>Total tourism-related businesses</b>		<b>2154</b>	<b>992</b>	<b>446</b>	<b>345</b>	<b>192</b>	<b>131</b>	<b>29</b>	<b>12</b>	<b>5</b>	<b>2</b>
<b>Percent of tourism-related businesses by emp. Size</b>		<b>100%</b>	<b>46%</b>	<b>21%</b>	<b>16%</b>	<b>9%</b>	<b>6%</b>	<b>1%</b>	<b>1%</b>	<b>0%</b>	<b>0%</b>

Source: Stats Canada, Business Register, June 2013 data. Note that Business Register data is not available at the 5-digit NAICS level.

Note 1: Although the Stats Canada Business Register identifies 3 universities and 8 hospitals, the hospitals, for example, would include nursing homes and, as such, have limited if any link to tourism.

**2.1.6 Tourism-related employment:** As the Stats Canada *Business Register* data referred to in the previous section uses size ranges to record information regarding employee counts, it does not provide enough detail to determine tourism-related employment. However, based on Stats Canada National Household Survey (NHS) data<sup>12</sup>, it is estimated that tourism accounted for almost 3,370 direct jobs in the Nanaimo Census Agglomeration (CA)<sup>13</sup> in 2010 which represented approximately 7.3% of the total 2010 employed labour force of 45,915. This tourism employment estimate was calculated by applying the tourism ratios developed by BC Stats for tourism-related NAICS sectors to employment by sector data from the NHS. The results of this calculation are presented in Table 9 on the next page.

While the NHS identifies labour force by industry to quite a high level of detail, it is important to note that this data identifies the types of jobs done by people who live in a particular community but not the community where the jobs are located (i.e., a Nanaimo resident who works in an attraction located in Parksville would show up in the Nanaimo NHS labour force data as being employed in the Arts, Entertainment and Recreation sector).



In addition to direct employment, spending by tourism-related businesses in the study area on wages/salaries and the purchase of goods and services (see also later Section 2.1.8), creates indirect and induced employment. *Indirect employment* results when tourism workers spend their wages (e.g., on groceries, household goods, activities). *Induced employment* results when tourism operators make purchases in support of their business (e.g., linen, cleaning supplies, furniture). Indirect and induced employment is typically calculated by applying a multiplier however, the most recent BC Stats tourism multiplier for Nanaimo is based on 2006 data and, as such, is considered dated.

<sup>12</sup> <http://www12.statcan.gc.ca/nhs-enm/2011/dp-pd/dt-td/Rp-eng.cfm?TABID=2&LANG=E&APATH=5&DETAIL=0&DIM=0&FL=A&FREE=0&GC=938&GID=1118450&GK=10&GRP=0&PID=105852&PRID=0&PTYPE=105277&S=0&SHOWALL=0&SUB=0&Temporal=2013&THEME=96&VID=0&VNAMEE=&VNAMEF=&D1=0&D2=0&D3=0&D4=0&D5=0&D6=0>

<sup>13</sup> The Nanaimo CA (Census Agglomeration) includes all of the study area except for Electoral Area B.

**Table 9 - Employed Tourism-related Labour Force in the Nanaimo CMA (2010)**

NAICS # and Name	Employed Labour Force in Tourism-Related Businesses	% Attributable to Tourism	# of Jobs Attributable to Tourism	
4412	Recreational vehicle dealers	90	63.0%	57
4413	Automotive parts & accessories stores	130	2.0%	3
4422	Home furnishings stores	140	2.0%	3
<i>44313</i>	<i>Camera &amp; photographic supply stores (see Note 1)</i>		5.0%	
4451	Grocery stores	1475	7.5%	111
4452	Specialty food stores	105	7.5%	8
4453	Beer, wine and liquor stores	130	5.0%	7
446	Health & personal care stores	560	7.5%	42
447	Gasoline stations	195	15.0%	29
4481	Clothing stores	335	7.0%	23
4482	Shoe stores	95	7.0%	7
4483	Jewelry, luggage and leather goods stores	60	12.0%	7
4511	Sport, hobby and musical instrument stores	310	4.0%	12
4512	Book, periodical and music stores	125	10.0%	13
452	General merchandise stores	945	10.0%	95
<i>45322</i>	<i>Souvenir stores</i>		100.0%	
4533	Used merchandise stores	135	5.0%	7
<i>45392</i>	<i>Art galleries</i>		6.0%	
481	Air transportation (passengers only)	130	95.0%	124
482114	Passenger rail transportation	0	92.0%	0
483	Water transportation (passengers only)	675	92.0%	621
4851	Urban transit systems (inc. bus & light rail)	75	3.5%	3
4852	Interurban and rural bus transportation	25	26.0%	7
4853	Taxi & limousine services	70	26.0%	18
4855	Charter bus industry	0	95.0%	0
4859	Other transit & ground passenger transportation (e.g., shuttle services)	0	95.0%	0
487	Scenic and sightseeing transportation	25	100.0%	25
488	Support activities for passenger portion of air, rail, water and road transportation	440	95.0%	418
491	Postal services	175	5.0%	9
<i>51213</i>	<i>Motion picture exhibition</i>		5.0%	
<i>51711</i>	<i>Wired telecommunications carriers (telephone)</i>		1.6%	
522	Banking services	935	0.5%	5
524	Insurance carriers and related activities	350	2.0%	7
5311	Lessors of real estate (cottage rental and convention facilities rental)	230	0.5%	1
5321	Automotive equipment rental/leasing	50	70.0%	35
5322	Consumer goods rental	55	10.0%	6
5615	Travel arrangement and reservation services	125	100.0%	125
711	Performing arts companies (theatre, dance, opera)	80	20.0%	16
7112	Spectator sports (sports teams, race tracks)	0	10.0%	0
712	Heritage institutions (museums, galleries, zoos, gardens and parks)	35	40.0%	14
7131	Amusement parks and arcades	0	15%	0
7132	Gambling (casinos and lotteries)	215	7.5%	16
713910	Golf courses and country clubs (see Note 2)		24.5%	
713920	Skiing facilities		75.0%	
713930	Marinas		70.0%	
713940	Fitness and recreational sports centres		2.0%	
713950	Bowling centres		15.0%	
713990	Other amusement and recreation	395	35.0%	138
721111	Hotels (See Note 2)	580	90.0%	522
721113	Resorts		100.0%	
721114	Motels		90.0%	
721192	Vacation rentals		100.0%	
7212	Campgrounds/RV parks/fishing & hunting camps	65	95.0%	62
721191	B&Bs		100.0%	
7221	Full service restaurants	1440	22.5%	324
7222	Limited service restaurants	1485	22.5%	334
7223	Special food services (caterers, mobile caterers, lunch wagons, etc.)	180	10.0%	18
7224	Drinking places (bars, lounges, night clubs)	265	22.5%	60
8111	Automotive repair and maintenance	545	2.0%	11
8121	Personal care services	590	2.0%	12
8123	Dry cleaning and laundry services	110	5.0%	6
8129	Other personal services (inc. photo finishing, parking services)	100	2.0%	2
8139	Membership organizations (Chambers of Commerce, TVI, Restaurant Assc.)	120	5.0%	6
6113	Universities (accommodation services)	1010	0.4%	4
622	Hospitals (emergency care) (See Note 3)	1405	1.7%	
912	Provincial Government (Tourism BC, Parks Branch)	685	0.2%	1
<b>Employed tourism related labour force</b>		<b>17495</b>		<b>3,369</b>
<b>Employed total labour force</b>		<b>45,915</b>		

**Source:** Stats Canada, 2011 National House Survey. Industry - NAICS 2007 (425), Age Group (13B) and Sex (3) for the Employed Labour Force Aged 15 Years and Over, in Private Households.

**Note 1:** Data is only available at the 4-digit NAICS level from this data source. As such, no employment counts are available for the 5-digit NAICS included in this list and which are italicized (see also Note 2).

**Note 2:** The third column of the area shaded in light grey shows the number of people employed in the 4-digit NAICS category 7139 (Other Amusement and Recreation Industries) of which the six, 6-digit NAICS categories listed are subsets. Likewise, the third column of the area shaded in dark grey shows the number of people employed in the 4-digit NAICS category 7211 (Traveller accommodations) of which the five, 6-digit NAICS categories listed are subsets. In both cases, the number of people employed is aligned with a conservative tourism-ratio.

**Note 3:** Employment number excluded as it encompasses all hospitals/care homes and not just emergency care.

**2.1.7 Tourism-related employment income:** Total tourism-related employment income in the Nanaimo CA is estimated at \$90.3 million which represents approximately 5% of the area's total employment income of \$1.86 billion. The calculation process used to derive these figures is presented in Table 10.

Table 10: Estimated Tourism Employment Income in the Nanaimo CA		
Tourism Employment Income Calculation	Values	Notes
Total employed labour force	45,915	From 2011 NHS
Employed tourism labour force	3,369	From Table 8
Tourism labour as % of total labour force	7.3%	Divide tourism LF into total LF
Median employment income	\$ 26,816	From 2011 NHS
Tourism employment income	\$ 90,348,065	Tourism LF x median income
Total employment income (\$million)	\$ 1,855,102,500	From 2011 NHS (Total income x 67.5% employment income)
% of employment income from tourism	4.9%	Tourism income / total income

**2.1.8 Spending impacts of tourist accommodation properties:** Nanaimo & Region benefits from three main categories of tourism spending including: spending by visitors (see Section 2.1.9); spending by Nanaimo & Region residents employed by tourism-related businesses, and spending by the businesses that provide products and services to tourists. While there is no secondary source data that documents this latter category of spending, Table 11 on the next page uses tourism accommodation room revenue data (from earlier section 2.1.4), together with business spending ratios for tourism accommodation properties prepared by Stats Canada, to estimate the spending impacts of tourism accommodation properties in Nanaimo & Region.

As shown Table 11, annual spending by Nanaimo & Region tourism accommodation properties totals an estimated \$20.9 million. This spending includes an estimated \$5.32 million in wages, benefits and labour costs, more than \$5 million in supply purchase and sub-contract costs, and over \$880,000 in professional and business fees (e.g., accounting, legal fees). It is likely that much of this spending occurs in Nanaimo & Region.



<b>Table 11: Estimated Spending Impacts of Tourism Accommodation Properties in Nanaimo &amp; Region (2013)</b>		
<b>Geography</b>	<b>Room Revenue</b>	
Room Revenue (City of Nanaimo - not including B&Bs with <4 rooms)	2009 actual	\$18,590,000
Room Revenue (City of Nanaimo - B&Bs with <4 rooms)	2013 est.	\$649,920
Room Revenue (District of Lantzville and Electoral Areas A, B and C)	2013 est.	\$2,829,860
<b>TOTAL ROOM REVENUE</b>	<b>2013 est.</b>	<b>\$22,069,780</b>
<b>Business ratios (1)</b>	<b>2010 Ratios</b>	<b>Est. 2013 Spending</b>
<b>Room Revenue</b>	<b>100%</b>	<b>\$22,069,780</b>
<b>Cost of Sales:</b>	<b>27.2%</b>	<b>\$6,002,980</b>
Wages & benefits	4.6%	\$1,015,210
Purchases, materials and sub-contracts	22.9%	\$5,053,980
Opening inventory	3.3%	\$728,303
Closing inventory	3.6%	\$794,512
<b>Operating Expenses:</b>	<b>67.5%</b>	<b>\$14,897,102</b>
Labour & Commissions	19.5%	\$4,303,607
Amortization and depletion	6.8%	\$1,500,745
Repairs & maintenance	4.4%	\$971,070
Utilities, telephone, telecommunications	5.4%	\$1,191,768
Rent	2.3%	\$507,605
Interest and bank charges	6.2%	\$1,368,326
Professional and business fees	4.0%	\$882,791
Advertising and promotions	2.1%	\$463,465
Insurance	1.5%	\$331,047
Other expenses	15.2%	\$3,354,607
<b>Total expenses</b>	<b>94.7%</b>	<b>\$20,900,082</b>
<b>Net profit/loss</b>	<b>5.3%</b>	<b>\$1,169,698</b>
Note 1: The business ratios shown in the second column were obtained from the 2010 (most recent available) business profile prepared by Industry Canada for NAICS industry category 7211 - Traveller Accommodation. Although the ratios are for B.C. as a whole, they are based on a large sample size (2,122 properties) and are considered relevant for the study area.		

## 2.3 Demand Indicators

**2.1.9 Estimated spending by visitors to Nanaimo & Region.** From a 'demand' perspective, the primary contributor of revenue to the tourism economy results from spending by visitors. In the absence of secondary source data related to total visitor spending in Nanaimo & Region, visitor spending (which can also be viewed as sector revenue) has been calculated as follows:

- Data on total daily visitor group spending by spending category collected as part of a survey<sup>14</sup> conducted in Nanaimo & Region during the summer of 2013 was used to calculate per cent of spending by category. The results of the calculation are shown in column 2 of Table 12.
- The survey results referenced above show that 30.5% of visitor spending accrues to the accommodation sector. This means that the annual room revenue figure shown in Table 11 (i.e., \$22.07 million) represents approximately 30.5% of total annual visitor spending. As such, it was possible to 'work backwards' in order to calculate both total estimated visitor spending and estimated spending attributable to the other four spending categories (i.e., shopping, meals, entertainment, transportation).

Based on the above approach, and as summarized in the following table, total annual estimated spending by visitors in Nanaimo & Region is \$72.4 million. Of this total, \$22.07 million accrues to the accommodation sector, \$18.3 million to the retail sector, \$15.8 million to the foodservices sector, \$8.2 million to the entertainment sector and \$8.1 million to the transportation sector. These spending calculations should be considered somewhat under-stated because the accommodation spending figure, which serves as the basis for the other spending calculations, does not account for spending at campgrounds.

<b>Table 12: Estimated Total Spending by Visitors to Nanaimo &amp; Region (2013)</b>		
<b>Visitor Spending Category</b>	<b>% of Spending</b>	<b>Estimated Spending in Nanaimo</b>
Accommodation	30.5%	\$22,069,780
Shopping	25.2%	\$18,253,385
Meals	21.8%	\$15,751,239
Entertainment	11.3%	\$8,194,144
Transportation	11.2%	\$8,105,111
<b>Total</b>	<b>100.0%</b>	<b>\$72,355,000</b>
Source: Spending percentages are from the Summer 2013 Visitor Profile - Nanaimo (prepared by VIU student Nichola Evernden for Tourism Nanaimo and Tourism Tofino). Estimated tourism spending in Nanaimo as presented in this table is calculated by extrapolating the estimated Nanaimo study area room revenue figure (see Table 10) using the percentages in the second column to estimate spending in the other four spending categories. Note that total spending does not add precisely due to rounding.		

<sup>14</sup> Nichola Evernden. *Visitor Profile – Nanaimo, Summer 2013*. October 2013. Page 6. The Visitor Experience Survey used to create this profile was a pilot project initiated by Tourism Nanaimo, Tourism Tofino and Vancouver Island University.

## 3.0 Conclusions

### 3.1 Summary of Findings

The following table provides a summary of the key findings of the Nanaimo & Region tourism economic impact study and confirms that tourism represents an important component of the region's economy that supports jobs and generates revenue across a range of industry sectors. In viewing the data in this summary table, please note that the economic contributions shown in right-hand column should not be summed. This is because, for example, the assessed value figure noted in the first row is the basis on which the property tax revenue noted in the second row is derived. Also, the room revenue noted in the fourth row reflects a portion of the visitor spending noted in the last row.

<b>Table E1: Summary of Nanaimo &amp; Region Tourism Economic Impact Indicators</b>		
<b>Supply Indicators</b> (data related to the products and services 'supplied' to visitors such as hotels and attractions)		
Number and assessed value of tourism-related properties	<ul style="list-style-type: none"> <li>There are an estimated 551 tourism-related <i>properties</i> in Nanaimo &amp; Region based on the 'actual use codes' used by BC Assessment to code properties for assessment purposes. These <i>properties</i> represent a total assessed value of \$1.76 billion of which \$316.2 million is estimated to be attributable to tourism based on the application of tourism ratios developed by BC Stats (see page 3 for a definition of tourism/tourists and page 7, footnote 7 for a definition of tourism-related properties).</li> </ul>	\$316.2 million of assessed property value attributable to tourism
Property tax revenue	<ul style="list-style-type: none"> <li>Total property tax revenue attributable to tourism is estimated at \$6.2 million of which \$3.77 million accrues to local government (i.e., City of Nanaimo and District of Lantzville), \$643,740 accrues to the Regional District, and the remaining \$1.8 million accrues to schools and other organizations.</li> </ul>	\$6.2 million in property tax revenue attributable to tourism
Business licence revenue (City of Nanaimo)	<ul style="list-style-type: none"> <li>In 2013, 1,209 tourism-related businesses in the City of Nanaimo paid a total of approximately \$239,225 in business license fees of which about \$30,500 is estimated to be attributable to tourism.</li> </ul>	\$30,500 in business license revenue attributable to tourism

**Table E1: Summary of Nanaimo & Region Tourism Economic Impact Indicators**

Tourism accommodation room revenue (excluding campgrounds)	<ul style="list-style-type: none"> <li>Nanaimo &amp; Region generated an estimated \$22.07 million in room revenue in 2013 including \$19.2 million from accommodation properties in the City of Nanaimo and an estimated \$2.83 million from accommodation properties in other parts of the region.</li> </ul>	\$22.07 million in tourism accommodation room revenue
Tourism-related businesses and employee size ranges	<ul style="list-style-type: none"> <li>According to Stats Canada Business Register data, there were 2,154 tourism-related <i>businesses</i> in Nanaimo &amp; Region as of June 2013. Of these <i>businesses</i>, an estimated two-thirds have less than nine employees. (See page 13, Section 2.1.5 for a definition of tourism-related businesses.)</li> </ul>	2,154 tourism-related businesses
Tourism-related employment	<ul style="list-style-type: none"> <li>Based on National Household Survey data there were an estimated 3,370 direct jobs, representing 7.3% of the total employed labour force, attributable to tourism in the Nanaimo Census Agglomeration (CA) in 2010 (most recent data available).</li> </ul>	3,370 direct tourism-related jobs
Tourism-related employment income	<ul style="list-style-type: none"> <li>Annual tourism-related employment income in the Nanaimo CA is estimated at \$90.3 million which is derived by multiplying the estimated number of tourism-related jobs (approximately 3,370) by the median employment income (\$26,816) for the Nanaimo CA as reported by the National Household Survey.</li> </ul>	\$90.3 million in annual employment income attributable to tourism
Spending impacts of tourist accommodation properties	<ul style="list-style-type: none"> <li>Tourist accommodators spend an estimated \$20.9 million annually, including an estimated \$5.32 million in wages, benefits and labour costs, more than \$5 million in supply purchase and sub-contract costs, and over \$880,000 in professional and business fees.</li> </ul>	\$20.9 million spent by tourism accommodators
<b>Demand Indicators</b> (data related to the visitors who come to the community, such as what they spend money on)		
Estimated spending by visitors	<ul style="list-style-type: none"> <li>Total estimated annual visitor spending (i.e., tourism revenue) is estimated at \$72.4 million. Of this total, \$22.07 million accrues to the accommodation sector, \$18.3 million accrues to the retail sector, \$15.8 million accrues to the foodservice sector, \$8.2 million accrues to the entertainment sector, and the remaining \$8.1 million accrues to the transportation sector.</li> </ul>	\$72.4 million in estimated annual visitor spending (tourism revenue)

# Appendix

## A. Detailed Statistical Tables

## Appendix A - Detailed Statistical Tables

**Table A1: Linkages between BC Assessment Actual Use Codes and NAICS Codes**

A1 - How BC Assessment Actual Use Codes and NAICS (Industry) Codes Are Linked for the Purposes of this Study			
BC Assessment Actual Use Code # and Name		NAICS Code and Name	
200	Store(s) and Service Commercial	452	General Merchandise Stores
205	Big Box	452	General Merchandise Stores
209	Shopping Centre (Neighbourhood)	452	General Merchandise Stores
210	Bank	522	Banking service
211	Shopping Centre (Community)	452	General Merchandise Stores
212	Department Store (Stand Alone)	452	General Merchandise Stores
213	Shopping Centre (Regional)	452	General Merchandise Stores
214	Retail Strip	452	General Merchandise Stores
215	Food Market	4451	Grocery Stores
222	Service Station	447	Gasoline Stations
224	Self-Serve Service Station	447	Gasoline Stations
225	Convenience Store/Service Station	447	Gasoline Stations
230	Hotel	721111	Hotels
232	Motel & Auto Court	721114	Motels
233	Individual Strata Lot (Hotel/Motel)	721114	Motels
236	Campground (commercial)	7212	Campgrounds/RV parks/fishing & hunting camps)
237	Bed & Breakfast Operations Less than 4 Units	721191	B&Bs
238	Seasonal Resort	721113	Resorts
239	Bed & Breakfast Operations More than 4 Units	721191	B&Bs
250	Theatre Buildings	51213	Motion Picture Exhibition
254	Neighbourhood Pub	7224	Drinking Places
256	Restaurant Only	7221	Full-service Restaurant
257	Fast Food Restaurants	7222	Limited service Restaurant
258	Drive-in Restaurants	7222	Limited service Restaurant
266	Bowling Alley	713950	Bowling Centres
280	Marine Facilities (Marina)	713930	Marinas
408	Brewery	31212	Brewery (not in BC Stats ratios - assume same ratio as 7224)
409	Winery	31213	Winery (not in BC Stats ratios - assume same ratio as 7224)
410	Distillery	31214	Distillery (not in BC Stats ratios - assume same ratio as 7224)
500	Railway	482114	Passenger Rail Transportation
510	Bus Company, Including Street Railway	4851	Urban Transit Systems (inc. bus and light rail)
515	Airports, Heliports, etc.	481	Air Transportation (passengers only)
600	Recreational & Cultural Buildings	712	Heritage Institutions (museums, galleries, zoos, gardens, parks)
610	Parks and Playing Fields	712	Heritage Institutions (museums, galleries, zoos, gardens, parks)
612	Golf Courses	713910	Golf Courses and Country Clubs
614	Campgrounds (e.g., gov't campgrounds, etc.)	7212	Campgrounds/RV parks/fishing & hunting camps)
615	Government Reserves (includes greenbelts)		No NAICS equivalent
650	Schools, Universities, Colleges, Tech. Schools	6113	Universities

## Tables A2-A6: Number and Assessed Value of Tourism-Related Businesses by Geography

### City of Nanaimo

<b>Table A-2: Number and Assessed Value of Tourism-Related Properties in the City of Nanaimo (2013)</b>					
<b>BC Assessment Actual Use Code # and Name</b>	<b>Total # of Establishments</b>	<b>Total Assessed Value</b>	<b>Est. Tourism Dependence</b>	<b>Assessed Value Attributable to Tourism</b>	
200 Store(s) and Service Commercial	137	\$74,741,380	10.0%	\$7,474,138	
205 Big Box	4	\$83,008,000	10.0%	\$8,300,800	
209 Shopping Centre (Neighbourhood)	22	\$214,219,000	10.0%	\$21,421,900	
210 Bank	4	\$5,802,000	0.5%	\$29,010	
211 Shopping Centre (Community)	5	\$165,200,000	10.0%	\$16,520,000	
212 Department Store (Stand Alone)	1	\$2,367,000	10.0%	\$236,700	
213 Shopping Centre (Regional)	3	\$264,310,000	10.0%	\$26,431,000	
214 Retail Strip	10	\$19,104,000	10.0%	\$1,910,400	
215 Food Market	3	\$25,268,000	7.5%	\$1,895,100	
222 Service Station	2	\$835,800	15.0%	\$125,370	
224 Self-Serve Service Station	4	\$2,540,000	15.0%	\$381,000	
225 Convenience Store/Service Station	25	\$21,203,100	15.0%	\$3,180,465	
230 Hotel	10	\$43,533,300	90.0%	\$39,179,970	
232 Motel & Auto Court	14	\$10,517,300	90.0%	\$9,465,570	
233 Individual Strata Lot (Hotel/Motel)	21	\$7,040,000	90.0%	\$6,336,000	
236 Campground (commercial)	3	\$5,292,400	95.0%	\$5,027,780	
237 Bed & Breakfast Operations > 4 Units	0	\$0	100.0%	\$0	
238 Seasonal Resort	0	\$0	100.0%	\$0	
239 Bed & Breakfast Operations < 4 Units	20	\$10,018,000	100.0%	\$10,018,000	
250 Theatre Buildings	2	\$707,600	5.0%	\$35,380	
254 Neighbourhood Pub	16	\$16,835,900	22.5%	\$3,788,078	
256 Restaurant Only	28	\$18,045,000	22.5%	\$4,060,125	
257 Fast Food Restaurants	10	\$10,197,200	22.5%	\$2,294,370	
258 Drive-in Restaurants	1	\$1,147,300	22.5%	\$258,143	
266 Bowling Alley	2	\$1,611,000	15.0%	\$241,650	
280 Marine Facilities (Marina)	10	\$36,612,000	70.0%	\$25,628,400	
408 Brewery	0	\$0	22.5%	\$0	
409 Winery	0	\$0	22.5%	\$0	
410 Distillery	0	\$0	22.5%	\$0	
500 Railway		\$7,725,685	92.0%		
510 Bus Company, Including Street Railway	0	\$0	3.5%	\$0	
515 Airports, Heliports, etc.	1	\$27,000	95.0%	\$25,650	
600 Recreational & Cultural Buildings	24	\$151,094,800	40.0%	\$60,437,920	
610 Parks and Playing Fields	22	\$73,608,300	40.0%		
612 Golf Courses	3	\$6,745,200	24.5%	\$1,652,574	
614 Campgrounds (e.g., gov't campgrounds, etc.)	0	\$0	95.0%	\$0	
615 Government Reserves (includes greenbelts)	3	\$3,912,400	0.2%		
650 Schools, Universities, Colleges, Tech. Schools		\$334,763,900	0.4%		
<b>Total</b>	<b>410</b>	<b>\$1,618,032,565</b>		<b>\$256,355,492</b>	

See Notes in Table 3 in the main body of the report.

## District of Lantzville

**Table A-3: Number and Assessed Value of Tourism-Related Properties in the District of Lantzville (2013)**

BC Assessment Actual Use Code # and Name	Total # of Establishments	Total Assessed Value	Est. Tourism Dependence	Assessed Value Attributable to Tourism
200 Store(s) and Service Commercial	3	\$1,386,500	10.0%	\$138,650
205 Big Box	0	\$0	10.0%	\$0
209 Shopping Centre (Neighbourhood)	0	\$0	10.0%	\$0
210 Bank	0	\$0	0.5%	\$0
211 Shopping Centre (Community)	0	\$0	10.0%	\$0
212 Department Store (Stand Alone)	0	\$0	10.0%	\$0
213 Shopping Centre (Regional)	0	\$0	10.0%	\$0
214 Retail Strip	0	\$0	10.0%	\$0
215 Food Market	0	\$0	7.5%	\$0
222 Service Station	1	\$226,500	15.0%	\$33,975
224 Self-Serve Service Station	0	\$0	15.0%	\$0
225 Convenience Store/Service Station	0	\$0	15.0%	\$0
230 Hotel	0	\$0	90.0%	\$0
232 Motel & Auto Court	0	\$0	90.0%	\$0
233 Individual Strata Lot (Hotel/Motel)	0	\$0	90.0%	\$0
236 Campground (commercial)	0	\$0	95.0%	\$0
237 Bed & Breakfast Operations > 4 Units	4	\$2,052,000	100.0%	\$2,052,000
238 Seasonal Resort	0	\$0	100.0%	\$0
239 Bed & Breakfast Operations < 4 Units	0	\$0	100.0%	\$0
250 Theatre Buildings	0	\$0	5.0%	\$0
254 Neighbourhood Pub	1	\$1,257,800	22.5%	\$283,005
256 Restaurant Only	0	\$0	22.5%	\$0
257 Fast Food Restaurants	0	\$0	22.5%	\$0
258 Drive-in Restaurants	0	\$0	22.5%	\$0
266 Bowling Alley	0	\$0	15.0%	\$0
280 Marine Facilities (Marina)	0	\$0	70.0%	\$0
408 Brewery	0	\$0	22.5%	\$0
409 Winery	0	\$0	22.5%	\$0
410 Distillery	0	\$0	22.5%	\$0
500 Railway	0	\$358,000	92.0%	\$0
510 Bus Company, Including Street Railway	0	\$0	3.5%	\$0
515 Airports, Heliports, etc.	0	\$0	95.0%	\$0
600 Recreational & Cultural Buildings	1	\$527,600	40.0%	\$211,040
610 Parks and Playing Fields	0	\$0	40.0%	\$0
612 Golf Courses	1	\$2,214,000	24.5%	\$542,430
614 Campgrounds (e.g., gov't campgrounds, etc.)	0	\$0	95.0%	\$0
615 Government Reserves (includes greenbelts)	0	\$0	0.2%	\$0
650 Schools, Universities, Colleges, Tech. Schools	0	\$7,581,000	0.4%	\$0
<b>Total</b>	<b>11</b>	<b>\$15,603,400</b>		<b>\$3,261,100</b>

See Notes in Table 3 in the main body of the report.



## Electoral Area A

**Table A-4: Number and Assessed Value of Tourism-Related Properties in Electoral Area A  
(Cedar, Cassidy, South Wellington) (2013)**

BC Assessment Actual Use Code # and Name	Total # of Establishments	Total Assessed Value	Est. Tourism Dependence	Assessed Value Attributable to Tourism
200 Store(s) and Service Commercial	10	\$1,241,800	10.0%	\$124,180
205 Big Box	0	\$0	10.0%	\$0
209 Shopping Centre (Neighbourhood)	1	\$4,143,000	10.0%	\$414,300
210 Bank	0	\$0	0.5%	\$0
211 Shopping Centre (Community)	0	\$0	10.0%	\$0
212 Department Store (Stand Alone)	0	\$0	10.0%	\$0
213 Shopping Centre (Regional)	0	\$0	10.0%	\$0
214 Retail Strip	0	\$0	10.0%	\$0
215 Food Market	0	\$0	7.5%	\$0
222 Service Station	0	\$0	15.0%	\$0
224 Self-Serve Service Station	0	\$0	15.0%	\$0
225 Convenience Store/Service Station	4	\$2,096,400	15.0%	\$314,460
230 Hotel	0	\$0	90.0%	\$0
232 Motel & Auto Court	0	\$0	90.0%	\$0
233 Individual Strata Lot (Hotel/Motel)	0	\$0	90.0%	\$0
236 Campground (commercial)	2	\$2,401,000	95.0%	\$2,280,950
237 Bed & Breakfast Operations > 4 Units	1	\$497,000	100.0%	\$497,000
238 Seasonal Resort	0	\$0	100.0%	\$0
239 Bed & Breakfast Operations < 4 Units	0	\$0	100.0%	\$0
250 Theatre Buildings	0	\$0	5.0%	\$0
254 Neighbourhood Pub	5	\$3,243,900	22.5%	\$729,878
256 Restaurant Only	2	\$591,800	22.5%	\$133,155
257 Fast Food Restaurants	0	\$0	22.5%	\$0
258 Drive-in Restaurants	0	\$0	22.5%	\$0
266 Bowling Alley	0	\$0	15.0%	\$0
280 Marine Facilities (Marina)	1	\$1,618,000	70.0%	\$1,132,600
408 Brewery	0	\$0	22.5%	\$0
409 Winery	0	\$0	22.5%	\$0
410 Distillery	0	\$0	22.5%	\$0
500 Railway	0	\$664,500	92.0%	\$0
510 Bus Company, Including Street Railway	0	\$0	3.5%	\$0
515 Airports, Heliports, etc.	4	\$19,561,700	95.0%	\$18,583,615
600 Recreational & Cultural Buildings	1	\$280,000	40.0%	\$112,000
610 Parks and Playing Fields	1	\$6,458,800	40.0%	\$0
612 Golf Courses	2	\$3,164,100	24.5%	\$775,205
614 Campgrounds (e.g., gov't campgrounds, etc.)	0	\$0	95.0%	\$0
615 Government Reserves (includes greenbelts)	0	\$0	0.2%	\$0
650 Schools, Universities, Colleges, Tech. Schools	0	\$28,158,000	0.4%	\$0
<b>Total</b>	<b>34</b>	<b>\$74,120,000</b>		<b>\$25,097,342</b>

See Notes to Table 3 in the main body of the report.

## Electoral Area B

Table A-5: Number and Assessed Value of Tourism-Related Properties in Electoral Area B (Gabriola, Mudge, Protection Islands) (2013)					
BC Assessment Actual Use Code # and Name	Total # of Establishments	Total Assessed Value	Est. Tourism Dependence	Assessed Value Attributable to Tourism	
200	Store(s) and Service Commercial	4	\$3,196,800	10.0%	\$319,680
205	Big Box	0	\$0	10.0%	\$0
209	Shopping Centre (Neighbourhood)	1	\$3,995,000	10.0%	\$399,500
210	Bank	0	\$0	0.5%	\$0
211	Shopping Centre (Community)	0	\$0	10.0%	\$0
212	Department Store (Stand Alone)	0	\$0	10.0%	\$0
213	Shopping Centre (Regional)	0	\$0	10.0%	\$0
214	Retail Strip	0	\$0	10.0%	\$0
215	Food Market	0	\$0	7.5%	\$0
222	Service Station	0	\$0	15.0%	\$0
224	Self-Serve Service Station	0	\$0	15.0%	\$0
225	Convenience Store/Service Station	1	\$1,218,900	15.0%	\$182,835
230	Hotel	0	\$0	90.0%	\$0
232	Motel & Auto Court	0	\$0	90.0%	\$0
233	Individual Strata Lot (Hotel/Motel)	0	\$0	90.0%	\$0
236	Campground (commercial)	0	\$0	95.0%	\$0
237	Bed & Breakfast Operations > 4 Units	20	\$10,673,000	100.0%	\$10,673,000
238	Seasonal Resort	5	\$6,754,500	100.0%	\$6,754,500
239	Bed & Breakfast Operations < 4 Units	0	\$0	100.0%	\$0
250	Theatre Buildings	0	\$0	5.0%	\$0
254	Neighbourhood Pub	1	\$287,000	22.5%	\$64,575
256	Restaurant Only	0	\$0	22.5%	\$0
257	Fast Food Restaurants	0	\$0	22.5%	\$0
258	Drive-in Restaurants	0	\$0	22.5%	\$0
266	Bowling Alley	0	\$0	15.0%	\$0
280	Marine Facilities (Marina)	6	\$3,796,400	70.0%	\$2,657,480
408	Brewery	0	\$0	22.5%	\$0
409	Winery	0	\$0	22.5%	\$0
410	Distillery	0	\$0	22.5%	\$0
500	Railway	0	\$0	92.0%	\$0
510	Bus Company, Including Street Railway	0	\$0	3.5%	\$0
515	Airports, Heliports, etc.	0	\$0	95.0%	\$0
600	Recreational & Cultural Buildings	4	\$1,226,300	40.0%	\$490,520
610	Parks and Playing Fields	3	\$2,259,400	40.0%	\$903,760
612	Golf Courses	1	\$684,000	24.5%	\$167,580
614	Campgrounds (e.g., gov't campgrounds, etc.)	4	\$3,259,600	95.0%	\$3,096,620
615	Government Reserves (includes greenbelts)	0	\$0	0.2%	\$0
650	Schools, Universities, Colleges, Tech. Schools	0	\$2,815,500	0.4%	\$11,262
<b>Total</b>		<b>50</b>	<b>\$40,166,400</b>		<b>\$24,806,290</b>

See Notes to Table 3 in the main body of the report.

## Electoral Area C

**Table A-6: Number and Assessed Value of Tourism-Related Properties in Electoral Area C  
(Extension, Pleasant Valley) (2013)**

BC Assessment Actual Use Code # and Name	Total # of Establishments	Total Assessed Value	Est. Tourism Dependence	Assessed Value Attributable to Tourism
200 Store(s) and Service Commercial	0	\$0	10.0%	\$0
205 Big Box	0	\$0	10.0%	\$0
209 Shopping Centre (Neighbourhood)	0	\$0	10.0%	\$0
210 Bank	0	\$0	0.5%	\$0
211 Shopping Centre (Community)	0	\$0	10.0%	\$0
212 Department Store (Stand Alone)	0	\$0	10.0%	\$0
213 Shopping Centre (Regional)	0	\$0	10.0%	\$0
214 Retail Strip	0	\$0	10.0%	\$0
215 Food Market	0	\$0	7.5%	\$0
222 Service Station	0	\$0	15.0%	\$0
224 Self-Serve Service Station	0	\$0	15.0%	\$0
225 Convenience Store/Service Station	0	\$0	15.0%	\$0
230 Hotel	0	\$0	90.0%	\$0
232 Motel & Auto Court	0	\$0	90.0%	\$0
233 Individual Strata Lot (Hotel/Motel)	0	\$0	90.0%	\$0
236 Campground (commercial)	3	\$3,930,100	95.0%	\$3,733,595
237 Bed & Breakfast Operations > 4 Units	4	\$1,827,393	100.0%	\$1,827,393
238 Seasonal Resort	0	\$0	100.0%	\$0
239 Bed & Breakfast Operations < 4 Units	0	\$0	100.0%	\$0
250 Theatre Buildings	0	\$0	5.0%	\$0
254 Neighbourhood Pub	0	\$0	22.5%	\$0
256 Restaurant Only	0	\$0	22.5%	\$0
257 Fast Food Restaurants	0	\$0	22.5%	\$0
258 Drive-in Restaurants	0	\$0	22.5%	\$0
266 Bowling Alley	0	\$0	15.0%	\$0
280 Marine Facilities (Marina)	0	\$0	70.0%	\$0
408 Brewery	0	\$0	22.5%	\$0
409 Winery	1	\$740,000	22.5%	\$166,500
410 Distillery	0	\$0	22.5%	\$0
500 Railway	0	\$18,900	92.0%	\$0
510 Bus Company, Including Street Railway	0	\$0	3.5%	\$0
515 Airports, Heliports, etc.	0	\$0	95.0%	\$0
600 Recreational & Cultural Buildings	2	\$723,400	40.0%	\$289,360
610 Parks and Playing Fields	1	\$474,000	40.0%	\$0
612 Golf Courses	0	\$0	24.5%	\$0
614 Campgrounds (e.g., gov't campgrounds, etc.)	1	\$695,000	95.0%	\$660,250
615 Government Reserves (includes greenbelts)	0	\$0	0.2%	\$0
650 Schools, Universities, Colleges, Tech. Schools	0	\$4,030,000	0.4%	\$0
<b>Total</b>	<b>12</b>	<b>\$12,438,793</b>		<b>\$6,677,098</b>

See Notes to Table 3 in the main body of the report.

**Table A7-A11: Estimated Property Tax Revenue Attributable to Tourism by Geography**

<b>Table A-7: Estimated Property Tax Revenue Attributable to Tourism in the City of Nanaimo (2013)</b>		
<b>Property Tax Categories</b>	<b>2013 VTR - Business &amp; Other Per \$1,000 taxable value</b>	<b>Taxes Paid Based on Tourism-Related Assessed Value of...</b>
Assessed value attributable to tourism		<b>\$256,355,492</b>
Municipal	14.6013	\$3,743,123
Reg'l District	2.1347	\$547,242
School	6.2000	\$1,589,404
Other	0.7307	\$187,319
<b>Total</b>	<b>23.6667</b>	<b>\$6,067,089</b>

<b>Table A-8: Estimated Property Tax Revenue Attributable to Tourism in the District of Lantzville (2013)</b>		
<b>Property Tax Categories</b>	<b>2013 VTR - Business &amp; Other Per \$1,000 taxable value</b>	<b>Taxes Paid Based on Tourism-Related Assessed Value of...</b>
Assessed value attributable to tourism		<b>\$3,261,100</b>
Municipal	8.1136	\$26,459
Reg'l District	1.8130	\$5,912
School	6.2000	\$20,219
Other	1.3645	\$4,450
<b>Total</b>	<b>17.4911</b>	<b>\$57,040</b>

<b>Table A-9: Estimated Property Tax Revenue Attributable to Tourism in Electoral Area A (2013)</b>			
<b>Property Tax Categories</b>	<b>2013 VTR - Per \$1,000 taxable value</b>	<b>Number of Properties</b>	<b>Taxes Paid Based on Tourism-Related Assessed Value of...</b>
Assessed value attributable to tourism		<b>34</b>	<b>\$25,097,342</b>
General Services	1.3770		\$34,559
Regional Hospital District	0.224		\$5,622
<b>Total Base Taxes</b>	<b>1.6010</b>		<b>\$40,181</b>
Plus - per property parcel taxes of...	<b>\$22.00</b>	<b>34</b>	<b>\$748</b>
<b>Total Property Taxes</b>			<b>\$40,929</b>

<b>Table A-10: Estimated Property Tax Revenue Attributable to Tourism in Electoral Area B (2013)</b>			
<b>Property Tax Categories</b>	<b>2013 VTR - Per \$1,000 taxable value</b>	<b>Number of Properties</b>	<b>Taxes Paid Based on Tourism-Related Assessed Value of...</b>
Assessed value attributable to tourism		<b>52</b>	<b>\$24,806,290</b>
General Services	1.3770		\$34,158
Regional Hospital District	0.224		\$5,557
<b>Total Base Taxes</b>	<b>1.6010</b>		<b>\$39,715</b>
Plus - per property parcel taxes of...	<b>\$22.00</b>	<b>52</b>	<b>\$1,144</b>
<b>Total Property Taxes</b>			<b>\$40,859</b>

<b>Table A-11: Estimated Property Tax Revenue Attributable to Tourism in Electoral Area C (2013)</b>			
<b>Property Tax Categories</b>	<b>2013 VTR - Per \$1,000 taxable value</b>	<b>Number of Properties</b>	<b>Taxes Paid Based on Tourism-Related Assessed Value of...</b>
Assessed value attributable to tourism		<b>15</b>	<b>\$6,677,098</b>
General Services	1.3770		\$9,194
Regional Hospital District	0.224		\$1,496
<b>Total Base Taxes</b>	<b>1.6010</b>		<b>\$10,690</b>
Plus - per property parcel taxes of...	<b>\$22.00</b>	<b>15</b>	<b>\$330</b>
<b>Total Property Taxes</b>			<b>\$11,020</b>

### **Table A12: Business License Revenue Attributable to Tourism-Dependent Businesses in the City of Nanaimo**

The table on the next page presents estimates of the 2013 business license revenue that accrued to the City of Nanaimo from properties dependent on tourism.

**Table A12 - Business License Revenue Attributable to Tourism-Related Businesses in the City of Nanaimo (2013)**

NAICS # and Name	Total # of Tourism-Related Establishments	Business License Fee	Total Est. Business License Revenue	Est. Tourism Dependence	Est. Bus. License Rev. Attributable to Tourism	
31212	Brewery (see Note 1)	1	\$1,100	\$1,100.00	22.5%	\$247.50
31213	Winery (see Note 1)	0	\$1,100	\$0.00	22.5%	\$0.00
31214	Distillery (see Note 1)	0	\$1,100	\$0.00	22.5%	\$0.00
4412	Recreational vehicle dealers	1	\$165	\$165.00	63.0%	\$103.95
4413	Automotive parts & accessories stores	8	\$165	\$1,320.00	2.0%	\$26.40
4422	Home furnishings stores	22	\$165	\$3,630.00	2.0%	\$72.60
44313	Camera and photographic supply stores	0	\$165	\$0.00	5.0%	\$0.00
4451	Grocery stores	36	\$165	\$5,940.00	7.5%	\$445.50
4452	Specialty food stores	30	\$165	\$4,950.00	7.5%	\$371.25
4453	Beer, wine and liquor stores	9	\$165	\$1,485.00	5.0%	\$74.25
446	Health & personal care stores	29	\$165	\$4,785.00	7.5%	\$358.88
447	Gasoline stations	27	\$165	\$4,455.00	15.0%	\$668.25
4481	Clothing stores	93	\$165	\$15,345.00	7.0%	\$1,074.15
4482	Shoe stores	14	\$165	\$2,310.00	7.0%	\$161.70
4483	Jewelry, luggage and leather goods stores	28	\$165	\$4,620.00	12.0%	\$554.40
4511	Sport, hobby and musical instrument stores	38	\$165	\$6,270.00	4.0%	\$250.80
4512	Book, periodical and music stores	10	\$165	\$1,650.00	10.0%	\$165.00
452	General merchandise stores	10	\$165	\$1,650.00	10.0%	\$165.00
45322	Souvenir stores		\$165	\$0.00	100.0%	
4533	Used merchandise stores	17	\$165	\$2,805.00	5.0%	\$140.25
45392	Art galleries	6	\$165	\$990.00	6.0%	\$59.40
481	Air transportation (passengers only)	6	\$165	\$990.00	95.0%	\$940.50
482114	Passenger rail transportation	0	\$165	\$0.00	92.0%	\$0.00
483	Water transportation (passengers only)	6	\$165	\$990.00	92.0%	\$910.80
4851	Urban transit systems (inc. bus & light rail)	1	\$165	\$165.00	3.5%	\$5.78
4852	Interurban and rural bus transportation	0	\$165	\$0.00	26.0%	\$0.00
4853	Taxi & limousine services	3	\$165	\$495.00	26.0%	\$128.70
4855	Charter bus industry	0	\$165	\$0.00	95.0%	\$0.00
4859	Other transit & ground passenger transportation (e.g., shuttle services)	1	\$165	\$165.00	95.0%	\$156.75
487	Scenic and sightseeing transportation	10	\$165	\$1,650.00	100.0%	\$1,650.00
488	Support activities for passenger portion of air, rail, water and road transportation	0	\$165	\$0.00	95.0%	\$0.00
491	Postal services	0	\$165	\$0.00	5.0%	\$0.00
51213	Motion picture exhibition	1	\$165	\$165.00	5.0%	\$8.25
51711	Wired telecommunications carriers (telephone)	14	\$165	\$2,310.00	1.6%	\$36.96
522	Banking services	29	\$1,100	\$31,900.00	0.5%	\$159.50
524	Insurance carriers and related activities	32	\$165	\$5,280.00	2.0%	\$105.60
5311	Lessors of real estate (cottage rental and convention facilities rental)	0	\$165	\$0.00	0.5%	\$0.00
5321	Automotive equipment rental/leasing	1	\$165	\$165.00	70.0%	\$115.50
5322	Consumer goods rental	0	\$165	\$0.00	10.0%	\$0.00
5615	Travel arrangement and reservation services	17	\$165	\$2,805.00	100.0%	\$2,805.00
7111	Performing arts companies (theatre, dance, opera)	4	\$165	\$660.00	20.0%	\$132.00
7112	Spectator sports (sports teams, race tracks)	3	\$165	\$495.00	10.0%	\$49.50
712	Heritage institutions (museums, galleries, zoos, gardens and parks) (see Note 2)	0	\$165	\$0.00	40.0%	\$0.00
7131	Amusement parks and arcades	0	\$165	\$0.00	15.0%	\$0.00
7132	Gambling (casinos and lotteries)	1	\$3,000	\$3,000.00	7.5%	\$225.00
71391	Golf courses and country clubs	2	\$165	\$330.00	24.5%	\$80.85
71392	Skiing facilities	0	\$165	\$0.00	75.0%	\$0.00
71393	Marinas	3	\$165	\$495.00	70.0%	\$346.50
71394	Fitness and recreational sports centres	18	\$165	\$2,970.00	2.0%	\$59.40
71395	Bowling centres	2	\$165	\$330.00	15.0%	\$49.50
71399	Other amusement and recreation	4	\$165	\$660.00	35.0%	\$231.00
721111	Hotels	8	\$165	\$1,320.00	90.0%	\$1,188.00
721114	Motels	15	\$165	\$2,475.00	90.0%	\$2,227.50
721192	Vacation rentals	0	\$165	\$0.00	100.0%	\$0.00
72121	Campgrounds	4	\$165	\$660.00	95.0%	\$627.00
721191	B&Bs, fishing lodges, guide outfitters	0	\$165	\$0.00	100.0%	\$0.00
7221	Full service restaurants	119	\$165	\$19,635.00	22.5%	\$4,417.88
7222	Limited service restaurants	128	\$165	\$21,120.00	22.5%	\$4,752.00
7223	Special food services (caterers, mobile caterers, lunch wagons, etc.)	25	\$165	\$4,125.00	10.0%	\$412.50
7224	Drinking places (bars, lounges, night clubs)	11	\$1,100	\$12,100.00	22.5%	\$2,722.50
8111	Automotive repair and maintenance	74	\$165	\$12,210.00	2.0%	\$244.20
8121	Personal care services	272	\$165	\$44,880.00	2.0%	\$897.60
8123	Dry cleaning and laundry services	13	\$165	\$2,145.00	5.0%	\$107.25
8129	Other personal services (inc. photo finishing, parking services)	1	\$165	\$165.00	2.0%	\$3.30
8139	Membership organizations (Chambers of Commerce, TVI, Restaurant Assc.)	3	\$0	\$0.00	5.0%	\$0.00
6113	Universities (accommodation services) (See Note 2)		\$0	\$0.00	0.4%	\$0.00
622	Hospitals (emergency care) (See Note 2)		\$0	\$0.00	1.7%	\$0.00
912	Provincial Government (Tourism BC, Parks Branch) (See Note 2)		\$0	\$0.00	0.2%	\$0.00
<b>Totals</b>		<b>1209</b>		<b>\$239,225.00</b>		<b>\$30,489</b>

**Note 1:** The City of Nanaimo does not currently have a business license fee category for breweries, wineries or distilleries so, for the purposes of this study, it is assumed that they would pay the same business license fee as "Drinking Places" (i.e., \$1,100).

**Note 2:** Organizations such as museums, government offices and other public services are not required to have business licenses.