

Background

The Government of Alberta passed enabling legislation in 1983 to allow municipalities to establish Business Improvement Areas (BIAs). Annually, since the inception of BIAs within Calgary in 1984, Council has approved the BIA annual budgets and bylaws as required by the *Municipal Government Act* (MGA) and *Business Improvement Area Regulation*, AR93/2016 (the BIA Regulation).

Legislation requires that, for each calendar year, Council:

- approve the BIA budgets as prepared and approved by each BIA Board (BIA Regulation, Section 11);
- pass a BIA tax bylaw authorizing the imposition of a tax on businesses operating within a BIA subject to certain exempt businesses (BIA Regulation, Section 20); and
- pass a BIA tax rates bylaw establishing the tax rates applicable to each BIA (BIA Regulation, Section 21).

Context

The proposed 2021 Business Improvement Area Tax Bylaw authorizes the imposition of a tax on businesses within the BIAs for the 2021 tax year in accordance with section 20 of the current BIA Regulation. This bylaw will apply only to businesses operating within a current BIA or any new BIA established during the 2021 tax year.

The “2021 Business Improvement Area Budgets and Enabling Bylaws” Report is being presented at the 2021 January 12 Priorities and Finance Committee Meeting concurrent with this report.

Previous Council Direction

Council has approved the BIA annual budgets and bylaws since the inception of BIAs within Calgary in 1984.

Table Timeline

DATE	REPORT NUMBER	DIRECTION/DESCRIPTION
2018 December 04	PFC2018-1068	A report that gave rise to Council approval of the 2019 Business Improvement Area Tax Bylaw.
2020 January 21	PFC2020-0009	A report that gave rise to Council approval of the 2020 Business Improvement Area Tax Bylaw.

Bylaws, Regulations, Council Policies

The following legislation informs Business Improvement Area Budgets and Bylaws:

Municipal Government Act, RSA 2000 c M-26

Business Improvement Area Regulation, AR93/2016