

Background

The Government of Alberta passed enabling legislation in 1983 to allow municipalities to establish Business Improvement Areas (BIAs). The provisions are contained in Section 50 of the MGA, as amended, and 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 exempted 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

Annually, since the inception of BIAs in Calgary in 1984, Council has approved the BIA annual budgets and enabling bylaws as required by the *Municipal Government Act* (MGA) and the *Business Improvement Area Regulation* (BIA Regulation).

The 2021 BIA Tax Bylaw is being presented at the 2021 January 12 Priorities and Finance Committee Meeting concurrent with this report.

Previous Council Direction

Annually, since the inception of BIAs in Calgary in 1984, Council has approved the BIA annual budgets and enabling bylaws as required by the *Municipal Government Act* (MGA) and the *Business Improvement Area Regulation* (BIA Regulation).

Table Timeline

DATE	REPORT NUMBER	DIRECTION/DESCRIPTION
1983	<i>Municipal Government Act</i>	<p style="text-align: right;">Division 5 Business Improvement Areas</p> <p>Purpose 50 A council may by bylaw establish a business improvement area for one or more of the following purposes: (a) improving, beautifying and maintaining property in the business improvement area; (b) developing, improving and maintaining public parking; (c) promoting the business improvement area as a business or shopping area.</p>
2016	Business Improvement Area Regulation	<p>Budget 11(1) A board must submit a proposed budget for each calendar year to the council for the council's approval. (2) The proposed budget must be submitted at the time and in the form specified by council. (3) The proposed budget must be a balanced budget and include (a) the estimated amount of the board's revenue from every source, including the amount that the board will receive from the municipality in respect of the business improvement area tax, and (b) the estimated amount of all operating and capital expenditures planned for the year.</p>

Bylaws, Regulations, Council Policies

The following bylaws and policies inform Business Improvement Area Budgets and Bylaws:

Municipal Government Act

BIA Regulation