

Background

The Government of Alberta passed enabling legislation in 1983 to allow municipalities to establish Business Improvement Areas (BIAs).

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

Annually, since the inception of Business Improvement Areas (BIAs) within Calgary in 1984, Council has approved the BIA annual budgets and bylaws as required by the *Municipal Government Act* and *Business Improvement Area Regulation*, AR93/2016 (the *BIA Regulation*).

The approval of the proposed 2022 BIA Tax Bylaw authorizes the imposition and collection of a tax on businesses within the BIAs for the 2022 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 2022 tax year.

The approval of the proposed BIA budgets and 2022 BIA Tax Rates Bylaw will allow the BIAs to receive the funding to serve their business communities and provide BIAs with budget amending authorization.

Previous Council Direction

This is a routine report that is presented to Council annually.

Table Timeline

DATE	DIRECTION	DIRECTION/DESCRIPTION
1/18/2021	Motion Carried	A report (PFC2021-0040) that gave rise to Council approval of the 2021 Business Improvement Area Tax Bylaw.
1/18/2021	Motion Carried	A report (PFC2021-0029) that gave rise to Council approval of the 2021 Business Improvement Area (BIA) budgets and budget amending authorization and the 2021 BIA Tax Rates Bylaw.
Numerous	NA	Multiple Business Improvement Area budgets and enabling bylaws have gone to Committee and Council and been approved.

Bylaws, Regulations, Council Policies

The following legislation informs Business Improvement Area Budgets and Bylaws:

- *Municipal Government Act, RSA 2000 c M-26*
 - Division 5 – Business Improvement Areas**
 - 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.
- *Business Improvement Area Regulation, AR93/2016*
 - 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.