

# Background

All Calgary Business Improvement Areas (BIAs) must annually submit audited financial statements to Council as required by section 19 of the Business Improvement Area Regulation, AR 93/2016.

## Context

The 2021 BIA Audited Statements are being presented to Committee and Council in satisfaction of legislated requirements.

## Previous Council Direction

On 2021 December 20, Council approved the recommendations of Report EC2021-1562, including the following:

That with respect to Report EC2021-1562, the following be adopted:

That Council:

1. Receive this report and Attachments for the 2020 Audited Financial Statements of the Business Revitalization Zones and Business Improvement Areas for the Corporate record and discussion; and
2. Direct that Attachments 2 through 18 remain confidential pursuant to Section 16 (Disclosure harmful to business interests of a third-party) of the Freedom of Information and Protection of Privacy Act, to be reviewed by 2036 December 14.

**Most Recent Council Direction**

<b>DATE</b>	<b>REPORT NUMBER</b>	<b>DIRECTION/DESCRIPTION</b>
2022 January 11	C2022-0013	2022 Business Improvement Area Budgets and Enabling Bylaw Approval of the 2022 BIA Budgets and Enabling Bylaws to allow the 2022 BIA tax to be levied and collected.
2021 December 20	EC2021-1562	2020 Audited Financial Statements for Business Revitalization Zones and Business Improvement Areas An annual report to bring forward the audited financial statements of the 15 BIAs.

## Bylaws, Regulations, Council Policies

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The following provincial legislation governs municipalities' relationships with Business Improvement Areas:

Municipal Government Act

Business Improvement Area Regulation

There is an establishing bylaw for each BIA as well as two annual bylaws that sets the BIA tax rate for each BIA.

### Establishing Bylaws:

1. 35M2019 17<sup>th</sup> Avenue BIA
2. 59M2016 4<sup>th</sup> Street BIA
3. 34M2019 Beltline BIA
4. 33M2019 Bridgeland BIA
5. 38M2017 Calgary Downtown Association BIA
6. 21M2019 Chinatown BIA
7. 32M2019 Crescent Heights Village BIA
8. 61M2018 Greenview Industrial BIA
9. 36M2017 Inglewood BIA
10. 58M2016 International Avenue BRZ
11. 56M2016 Kensington BRZ
12. 55M2016 Mainstreet Bowness BIA
13. 37M2017 Marda Loop BIA
14. 54M2016 Montgomery on the Bow BIA
15. 57M2016 Victoria Park BIA

### Enabling Bylaws:

16. 3M2022 – 2022 Business Improvement Area Tax Bylaw
17. 4M2022 – 2022 Business Improvement Area Tax Rates Bylaw