

## 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 2023 BIA Tax Bylaw authorizes the imposition and collection of a tax on businesses within the BIAs for the 2023 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 2023 tax year.

The approval of the proposed BIA budgets and 2023 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
2022/02/15	Motions Carried	A report (CD2022-0027) gave rise to Council approval of the Amended Mainstreet Bowness BIA Bylaw which increased the number of board members from 8 to 10. Council also appointed board members of the 15 BIAs.
2022/01/11	Motion Carried	A report (C2022-0013) gave rise to Council approval of the 2022 BIA Tax Bylaw, the 2022 BIA Tax Rates Bylaw, and the 2022 BIA budgets and budget amending authorization.
Numerous	NA	Yearly Business Improvement Area budgets and enabling bylaws have been approved by Council.

## 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.
- *Business Improvement Area Establishing Bylaws*
  1. **39M2017** 17<sup>th</sup> Avenue Retail & Entertainment District Business Improvement Area Bylaw
  2. **59M2016** 4<sup>th</sup> Street South West Business Improvement Area Bylaw
  3. **34M2019** Beltline Business Improvement Area Bylaw
  4. **33M2019** Bridgeland Business Improvement Area Bylaw
  5. **38M2017** Calgary Downtown Association Business Improvement Area Bylaw
  6. **43M2015** Chinatown Business Improvement Area Bylaw
  7. **32M2019** Crescent Heights Village Business Improvement Area Bylaw
  8. **40M2017** Greenview Industrial Business Improvement Area Bylaw
  9. **36M2017** Inglewood Business Improvement Area Bylaw
  10. **58M2016** International Avenue Business Revitalization Zone Bylaw
  11. **56M2016** Kensington Business Revitalization Zone Bylaw
  12. **55M2016** Mainstreet Bowness Business Improvement Area Bylaw
  13. **37M2017** Marda Loop Business Improvement Area Bylaw
  14. **54M2016** Montgomery on the Bow Business Improvement Area Bylaw
  15. **57M2016** Victoria Park Business Improvement Area Bylaw