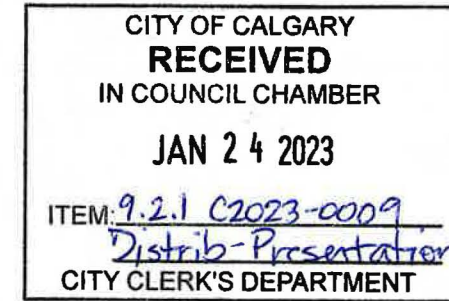


2023 Business Improvement Area Budgets & Enabling Bylaws

Combined Meeting of Council

2023 January 24

Overview



The *Municipal Government Act* (MGA) and the *Business Improvement Area Regulation* (BIA Regulation) require that, for each calendar year, Council:

- 1) 2023 BIA Tax Bylaw - Pass a BIA tax bylaw authorizing the imposition of a tax on businesses operating within a BIA subject to certain exempt businesses.
- 2) BIA Budgets - Approve the BIA budgets as prepared and approved by each BIA Board.
- 3) 2023 BIA Tax Rates Bylaw - Pass a BIA tax rates bylaw establishing the tax rates applicable to each BIA.



2023 BIA Tax Bylaw (Attachment 2)

- This recommended Bylaw follows the same process as years prior and is a necessary step by Council as outlined in the legislation
- This Bylaw gives the needed authority to the City to assess and tax businesses in BIAs for the purposes of a BIA tax

BIA Budgets (Attachment 3)

- The approval of the BIA budgets is needed to allow the BIAs to receive the funding to serve their business communities.
- Changes BIAs taxes to be collected between 2022 and 2023 are as follows (details are in Attachment 3):

Business Improvement Area	2023 BIA Tax \$	2022 BIA Tax \$	Percent Change
Beltline BIA	\$ 350,000	\$ 375,000	-7%
Mainstreet Bowness BIA	\$ 50,100	\$ 50,100	0%
Bridgeland BIA	\$ 100,000	\$ 100,000	0%
Calgary Downtown Association	\$ 1,600,000	\$ 1,520,000	5%
Chinatown BIA	\$ 235,000	\$ 215,000	9%
Crescent Heights Village BIA	\$ 120,000	\$ 120,000	0%
4th Street South West BIA	\$ 185,200	\$ 185,200	0%
Greenview Industrial BIA	\$ 70,000	\$ 50,000	40%
Inglewood BIA	\$ 290,000	\$ 265,000	9%
International Avenue BRZ	\$ 401,600	\$ 411,800	-2%
Kensington BRZ	\$ 285,000	\$ 220,000	30%
Marda Loop BIA	\$ 220,000	\$ 220,000	0%
Montgomery on the Bow BIA	\$ 80,000	\$ 80,000	0%
17th Avenue Retail & Entertainment District BIA	\$ 636,900	\$ 579,000	10%
Victoria Park BIA	\$ 374,369	\$ 364,369	3%

2023 BIA Tax Rates Bylaw (Attachment 4)

- This recommended Bylaw is also the same as prior years and is outlined in legislation
- The 2023 BIA Tax Rates Bylaw sets the tax rate for each Calgary BIA so that the amount requested by the BIA is collected from the businesses within their respective boundaries



Other Issues

- This report is bypassing the Executive Committee and going straight to Council due to timing issues. Requiring review by the Executive Committee would not have allowed BIA tax bills to be mailed on time.
- The City will continue to advocate to Alberta Municipal Affairs to permit BIA tax to be imposed using property assessment rather than business assessment. If permitted, it is estimated that it would save The City of Calgary over \$2 Million in capital and operating cost.

Recommendations

That Council:

1. Give three readings to the proposed 2023 Business Improvement Area (BIA) Tax Bylaw (Attachment 2);
2. Approve the proposed 2023 BIA budgets (Attachment 3) and if budget amendments are needed authorize each BIA board to amend its respective budget by:
 - a) transferring amounts to or from a BIA board's reserves, and
 - b) transferring amounts between expenditures so long as the amount of the total expenditures is not increased; and
3. Give three readings to the proposed 2023 BIA Tax Rates Bylaw (Attachment 4)