

Chief Financial Officer's Department Report to  
The Priorities and Finance Committee  
2014 January 07

JAN 13 2014

ISC

UNRESTRICTED

PFC2014-0061

Page 1 of 3

ITEM:

*PFC2013-0061*  
*URGENT BUSINESS*

**2014 BUSINESS REVITALIZATION ZONE BUDGETS AND ENABLING BYLAWS**

**EXECUTIVE SUMMARY**

To approve the 2014 budgets for Calgary's ten Business Revitalization Zones (BRZs) and the enabling bylaws.

**ADMINISTRATION RECOMMENDATION(S)**

That the Priorities and Finance Committee recommends that Council:

1. Approve the 2014 BRZ budgets (Attachment 1);
2. Give three readings to the proposed 2014 BRZ Tax Bylaw;
3. Give three readings to the proposed 2014 BRZ Tax Rates Bylaw; and
4. Consider this report (2014 Business Revitalization Zone Budgets and Enabling Bylaws) as an item of urgent business at the 2014 January 13 Combined Public Hearing and Council Meeting.

**RECOMMENDATION OF THE PRIORITIES AND FINANCE COMMITTEE, DATED  
2014 JANUARY 07:**

That Council:

1. Approve the 2014 BRZ budgets (Attachment 1);
2. Give three readings to the proposed 2014 BRZ Tax Bylaw **6M2014**; and
3. Give three readings to the proposed 2014 BRZ Tax Rates Bylaw **7M2014**.

Excerpt of the Minutes of the 2014 January 07 Regular Meeting of the Priorities and Finance Committee:

- "4. Consider this report (2014 Business Revitalization Zone Budgets and Enabling Bylaws) as an item of urgent business at the 2014 January 13 Combined Public Hearing and Council Meeting."

**PREVIOUS COUNCIL DIRECTION / POLICY**

Annually, since the inception of BRZs in Calgary in 1984, Council has approved the BRZ annual budgets and bylaws as required by the Municipal Government Act (MGA) and BRZ Regulation 377/94 as amended.

**BACKGROUND**

The Province of Alberta passed enabling legislation in 1983 June to allow municipalities to establish BRZs. The provisions are contained in MGA Section 381 and BRZ Regulation 377/94 as amended. Legislation requires Council's annual approval for:

- the BRZ budgets (BRZ Regulation Section 10);
- a BRZ bylaw (BRZ Regulation Section 18); and

Approval(s): Sawyer, Eric concurs with this report. Author: Wan, Paul  
City Clerks (C. Smillie)



## **2014 BUSINESS REVITALIZATION ZONE BUDGETS AND ENABLING BYLAWS**

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- a bylaw establishing BRZ tax rates (BRZ Regulation Section 19).

### **INVESTIGATION: ALTERNATIVES AND ANALYSIS**

There are currently ten BRZs in Calgary. A list, including a reference to the establishing bylaw, is contained in Schedule A to the proposed 2014 BRZ Tax Bylaw (Attachment 2). Between 2013 October and November, each BRZ Board of Directors met and approved its 2014 program and budget requirements. The BRZ budgets were submitted to Administration and included in this report for Council's approval.

Pursuant to the MGA, Council may approve all or part of the budget requests. The BRZ levy identified in the respective budgets (Attachment 1) is raised through a BRZ tax (calculated by business assessment multiplied by the BRZ rate) levied against each taxable business in the BRZ. The BRZ tax is reflected on each business tax bill.

2014 BRZ Levy Summary and Budgets (Attachment 1) contains, for each BRZ, a summary comparing the 2014 and 2013 BRZ levy followed by the 2014 budget request.

The proposed 2014 Business Revitalization Zone Tax Bylaw is legislated to be passed annually if there is to be a BRZ in a municipality.

The proposed 2014 BRZ Tax Rates Bylaw sets the tax rates required to raise the BRZ levy identified in each BRZ budget.

### **Stakeholder Engagement, Research and Communication**

In accordance with the MGA provisions and Council approved procedures, Finance & Supply Business Unit mailed to taxable businesses in each of the ten BRZs a copy of the appropriate 2014 BRZ budget.

### **Strategic Alignment**

The approval of the BRZ budgets and enabling bylaws allows BRZs to serve their business communities which support the following Council's fiscal plan:

- Making Calgary the best place in Canada for a business to start and flourish.

### **Social, Environmental, Economic (External)**

BRZs provide economic benefit to the city by creating a healthy environment for businesses within the BRZ to grow and attract customers.

### **Financial Capacity**

#### **Current and Future Operating Budget:**

There is no impact on The City's operating budget. The revenue raised as a result of the BRZ levy is transferred directly to the respective BRZ.

#### **Current and Future Capital Budget:**

There are no implications on the capital budget.



## **2014 BUSINESS REVITALIZATION ZONE BUDGETS AND ENABLING BYLAWS**

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### **Risk Assessment**

2014 business tax bills, including the BRZ levy, are scheduled to be mailed on 2014 February 3. From the Council meeting on 2014 January 13 to the scheduled mailing date, limited time is available to complete required activities. A delay in approving the BRZ budgets and third reading of the bylaws could delay the mailing of business tax bills.

### **REASON(S) FOR RECOMMENDATION(S):**

MGA requires Council to approve the budgets and enabling bylaws annually if there is to be a BRZ in a municipality.

### **ATTACHMENT(S)**

1. 2014 BRZ Levy Summary and Budgets
2. **Proposed 2014 Business Revitalization Zone Tax Bylaw 6M2014**
3. **Proposed 2014 BRZ Tax Rates Bylaw 7M2014**



## 2014 BRZ Levy Summary and Budgets

### CALGARY'S BUSINESS REVITALIZATION ZONES (BRZs) 2014 ANNUAL BUDGETS (SUMMARY)

BUSINESS REVITALIZATION ZONE	2014 BRZ LEVY \$	2013 BRZ LEVY \$	
Bowness BRZ	45,100	45,100	Attachment 1A
The Calgary Downtown Association (A BRZ)	1,548,125	1,510,362	Attachment 1B
Fourth Street South West BRZ	204,500	204,500	Attachment 1C
Inglewood BRZ	230,000	220,000	Attachment 1D
The International Avenue BRZ	246,000	225,000	Attachment 1E
The Kensington/Louise Crossing BRZ	191,300	191,300	Attachment 1F
The Marda Loop BRZ	165,986	162,731	Attachment 1G
Montgomery BRZ	71,000	79,200	Attachment 1H
17th Avenue Retail Entertainment District (RED)	484,000	315,000	Attachment 1I
Victoria Park BRZ	342,826	329,696	Attachment 1J
<b>Total</b>	<b>3,528,837</b>	<b>3,282,889</b>	



## 2014 BRZ Levy Summary and Budgets

ATTACHMENT 1A

### Bowness BRZ

### 2014 BUDGET

	2014	2013	<div style="border: 1px solid black; padding: 2px;">Change (INC./DEC.)</div>	
	\$	\$	\$	%
<b><u>REVENUES</u></b>				
BRZ Levy	45,100	45,100	0	0%
Grants	0	0	0	0%
Events Income	3,500	2,400	1,100	46%
Interest/Other Income	3,450	0	3,450	N/A
<b>Total Revenues</b>	<b>52,050</b>	<b>47,500</b>	<b>4,550</b>	<b>10%</b>
<b><u>EXPENDITURES</u></b>				
Administration	12,750	12,500	250	2%
Marketing/Communications	5,000	2,000	3,000	150%
Urban Devt. & Planning	0	0	0	0%
Streetscape Improvements	25,500	20,500	5,000	24%
Special Projects/Events	8,800	12,500	(3,700)	(30%)
Public Safety & Social Issues	0	0	0	0%
Capital Assets	0	0	0	0%
Other - BRZ Specific	0	0	0	0%
<b>Total Expenditures</b>	<b>52,050</b>	<b>47,500</b>	<b>4,550</b>	<b>10%</b>
<b><u>Surplus/(Deficit)</u></b>	<b>0</b>	<b>0</b>		



## 2014 BRZ Levy Summary and Budgets

ATTACHMENT 1B

### The Calgary Downtown Association (A BRZ)

#### 2014 BUDGET

	2014	2013	Change (INC./DEC.)	
	\$	\$	\$	%
<b><u>REVENUES</u></b>				
BRZ Levy	1,548,125	1,510,362	37,763	3%
Grants	22,000	27,000	(5,000)	(19%)
Events Income	27,500	10,000	17,500	175%
Interest/Other Income	10,000	10,000	0	0%
<b>Total Revenues</b>	<b>1,607,625</b>	<b>1,557,362</b>	<b>50,263</b>	<b>3%</b>
<b><u>EXPENDITURES</u></b>				
Administration *	260,000	255,612	4,388	2%
Marketing/Communications	550,000	460,000	90,000	20%
Urban Dev. & Planning	87,625	110,000	(22,375)	(20%)
Streetscape Improvements	0	89,000	(89,000)	(100%)
Special Projects/Events	490,000	475,000	15,000	3%
Public Safety & Social Issues	220,000	167,750	52,250	31%
Capital Assets	0	0	0	0%
Other - BRZ Specific	0	0	0	0%
<b>Total Expenditures</b>	<b>1,607,625</b>	<b>1,557,362</b>	<b>50,263</b>	<b>3%</b>
<b>Surplus/(Deficit)</b>	<b>0</b>	<b>0</b>		

\* includes 10% consolidated business tax



## 2014 BRZ Levy Summary and Budgets

ATTACHMENT 1C

### Fourth Street South West BRZ

#### 2014 BUDGET

	2014	2013	Change (INC./(DEC.))	
	\$	\$	\$	%
<b><u>REVENUES</u></b>				
BRZ Levy	204,500	204,500	0	0%
Grants	0	0	0	0%
Events Income	0	0	0	0%
Interest/Other Income	0	0	0	0%
<b>Total Revenues</b>	<b>204,500</b>	<b>204,500</b>	<b>0</b>	<b>0%</b>

<b><u>EXPENDITURES</u></b>				
Administration	92,600	97,000	(4,400)	(5%)
Marketing/Communications	39,500	21,000	18,500	88%
Urban Devt. & Planning	10,000	10,000	0	0%
Streetscape Improvements	45,000	48,000	(3,000)	(6%)
Special Projects/Events	17,000	27,500	(10,500)	(38%)
Public Safety & Social Issues	0	0	0	0%
Capital Assets	0	0	0	0%
Other - BRZ Specific	400	1,000	(600)	(60%)
<b>Total Expenditures</b>	<b>204,500</b>	<b>204,500</b>	<b>0</b>	<b>0%</b>

<b><u>Surplus/(Deficit)</u></b>	<b>0</b>	<b>0</b>
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## 2014 BRZ Levy Summary and Budgets

ATTACHMENT 1D

### Inglewood BRZ

#### 2014 BUDGET

	2014	2013	Change (INC./((DEC.))	
	\$	\$	\$	%
<b><u>REVENUES</u></b>				
BRZ Levy	230,000	220,000	10,000	5%
Grants	0	0	0	0%
Events Income	0	0	0	0%
Interest/Other Income	0	0	0	0%
<b>Total Revenues</b>	<b>230,000</b>	<b>220,000</b>	<b>10,000</b>	<b>5%</b>

#### **EXPENDITURES**

Administration	10,500	10,500	0	0%
Marketing/Communications	61,000	56,000	5,000	9%
Urban Devt. & Planning	0	0	0	0%
Streetscape Improvements	43,500	43,500	0	0%
Special Projects/Events	55,000	55,000	0	0%
Public Safety & Social Issues	0	0	0	0%
Capital Assets	0	0	0	0%
Other - BRZ Specific	60,000	55,000	5,000	9%
<b>Total Expenditures</b>	<b>230,000</b>	<b>220,000</b>	<b>10,000</b>	<b>5%</b>

<b>Surplus/(Deficit)</b>	<b>0</b>	<b>0</b>
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## 2014 BRZ Levy Summary and Budgets

ATTACHMENT 1E

### The International Avenue BRZ

#### 2014 BUDGET

	2014	2013	Change (INC./((DEC.))	
	\$	\$	\$	%
<b><u>REVENUES</u></b>				
BRZ Levy	246,000	225,000	21,000	9%
Grants	69,000	69,000	0	0%
Events Income	10,000	5,000	5,000	100%
Associate Fees/Sponsorships	56,500	0	56,500	N/A
Rental Income	35,000	0	35,000	N/A
Interest/Other Income	60,000	50,000	10,000	20%
<b>Total Revenues</b>	<b>476,500</b>	<b>349,000</b>	<b>127,500</b>	<b>37%</b>
<b><u>EXPENDITURES</u></b>				
Administration	69,500	58,000	11,500	20%
Marketing/Communications	72,000	62,000	10,000	16%
Urban Devt.& Planning	47,000	41,000	6,000	15%
Streetscape Improvements	94,500	89,000	5,500	6%
Special Projects/Events	114,000	49,000	65,000	133%
Public Safety & Social Issues	54,500	40,000	14,500	36%
Capital Assets	10,000	10,000	0	0%
Other - BRZ Specific	15,000	0	15,000	N/A
<b>Total Expenditures</b>	<b>476,500</b>	<b>349,000</b>	<b>127,500</b>	<b>37%</b>
<hr/>				
<b>Surplus/(Deficit)</b>	<b>0</b>	<b>0</b>		



## 2014 BRZ Levy Summary and Budgets

ATTACHMENT 1F

### The Kensington/Louise Crossing BRZ

#### 2014 BUDGET

	2014	2013	Change (INC./((DEC.))	
	\$	\$	\$	%
<b><u>REVENUES</u></b>				
BRZ Levy	191,300	191,300	0	0%
Grants	0	0	0	0%
Events Income	0	0	0	0%
Interest/Other Income	0	0	0	0%
<b>Total Revenues</b>	<b>191,300</b>	<b>191,300</b>	<b>0</b>	<b>0%</b>
<b><u>EXPENDITURES</u></b>				
Administration	36,950	43,950	(7,000)	(16%)
Marketing/Communications	47,625	46,000	1,625	4%
Urban Devt. & Planning	0	0	0	0%
Streetscape Improvements	46,075	49,000	(2,925)	(6%)
Special Projects/Events	23,750	26,300	(2,550)	(10%)
Public Safety & Social Issues	0	0	0	0%
Capital Assets	0	0	0	0%
Other - BRZ Specific	36,900	26,050	10,850	42%
<b>Total Expenditures</b>	<b>191,300</b>	<b>191,300</b>	<b>0</b>	<b>0%</b>
<b>Surplus/(Deficit)</b>	<b>0</b>	<b>0</b>		



## 2014 BRZ Levy Summary and Budgets

ATTACHMENT 1G

### The Marda Loop BRZ

#### 2014 BUDGET

	2014	2013	Change (INC./DEC.)	
	\$	\$	\$	%
<b><u>REVENUES</u></b>				
BRZ Levy	165,986	162,731	3,255	2%
Grants	0	0	0	0%
Events Income	58,500	55,500	3,000	5%
Interest/Other Income	3,000	3,000	0	0%
<b>Total Revenues</b>	<b>227,486</b>	<b>221,231</b>	<b>6,255</b>	<b>3%</b>
<b><u>EXPENDITURES</u></b>				
Administration	114,700	133,850	(19,150)	(14%)
Marketing/Communications	32,800	11,900	20,900	176%
Urban Devt. & Planning	3,000	5,000	(2,000)	(40%)
Streetscape Improvements	18,000	8,000	10,000	125%
Special Projects/Events	56,700	51,850	4,850	9%
Public Safety & Social Issues	0	0	0	0%
Capital Assets	2,286	10,631	(8,345)	(78%)
Other - BRZ Specific	0	0	0	0%
<b>Total Expenditures</b>	<b>227,486</b>	<b>221,231</b>	<b>6,255</b>	<b>3%</b>
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<b>Surplus/(Deficit)</b>	<b>0</b>	<b>0</b>		



## 2014 BRZ Levy Summary and Budgets

ATTACHMENT 1H

### Montgomery BRZ

#### 2014 BUDGET

	2014	2013	Change (INC./DEC.)	
	\$	\$	\$	%
<b><u>REVENUES</u></b>				
BRZ Levy	71,000	79,200	(8,200)	(10%)
Grants	0	0	0	0%
Events Income	0	0	0	0%
Interest/Other Income	0	0	0	0%
<b>Total Revenues</b>	<b>71,000</b>	<b>79,200</b>	<b>(8,200)</b>	<b>(10%)</b>
<b><u>EXPENDITURES</u></b>				
Administration	51,000	51,300	(300)	(1%)
Marketing/Communications	10,000	10,900	(900)	(8%)
Urban Devt.& Planning	0	0	0	0%
Streetscape Improvements	10,000	12,000	(2,000)	(17%)
Special Projects/Events	0	0	0	0%
Public Safety & Social Issues	0	5,000	(5,000)	N/A
Capital Assets	0	0	0	0%
Other - BRZ Specific	0	0	0	0%
<b>Total Expenditures</b>	<b>71,000</b>	<b>79,200</b>	<b>(8,200)</b>	<b>(10%)</b>
<b>Surplus/(Deficit)</b>	<b>0</b>	<b>0</b>		



## 2014 BRZ Levy Summary and Budgets

ATTACHMENT 11

### 17th Avenue Retail Entertainment District (RED)

#### 2014 BUDGET

	2014	2013	Change (INC./ (DEC.))	
	\$	\$	\$	%
<b><u>REVENUES</u></b>				
BRZ Levy	484,000	315,000	169,000	54%
Grants	0	0	0	0%
Events Income	0	0	0	0%
Interest/Other Income	25,000	175,000	(150,000)	(86%)
<b>Total Revenues</b>	<b>509,000</b>	<b>490,000</b>	<b>19,000</b>	<b>4%</b>

#### **EXPENDITURES**

Administration	98,200	94,200	4,000	4%
Marketing/Communications	311,800	311,800	0	0%
Urban Devt. & Planning	0	0	0	0%
Streetscape Improvements	89,000	74,000	15,000	20%
Special Projects/Events	10,000	10,000	0	0%
Public Safety & Social Issues	0	0	0	0%
Capital Assets	0	0	0	0%
Other - BRZ Specific	0	0	0	0%
<b>Total Expenditures</b>	<b>509,000</b>	<b>490,000</b>	<b>19,000</b>	<b>4%</b>

<b><u>Surplus/(Deficit)</u></b>	<b>0</b>	<b>0</b>
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## 2014 BRZ Levy Summary and Budgets

ATTACHMENT 1J

### Victoria Park BRZ

#### 2014 BUDGET

	2014	2013	Change (INC./(DEC.))	
	\$	\$	\$	%
<b><u>REVENUES</u></b>				
BRZ Levy	342,826	329,696	13,130	4%
Grants	10,000	12,500	(2,500)	(20%)
Events Income	0	0	0	0%
Interest/Other Income	33,700	12,200	21,500	176%
<b>Total Revenues</b>	<b>386,526</b>	<b>354,396</b>	<b>32,130</b>	<b>9%</b>

#### **EXPENDITURES**

Administration	115,400	114,136	1,264	1%
Marketing/Communications	110,114	93,320	16,794	18%
Urban Devt. & Planning	32,006	28,720	3,286	11%
Streetscape Improvements	46,000	46,000	0	0%
Special Projects/Events	30,000	40,000	(10,000)	(25%)
Public Safety & Social Issues	52,006	31,220	20,786	67%
Capital Assets	1,000	1,000	0	0%
Other - BRZ Specific	0	0	0	0%
<b>Total Expenditures</b>	<b>386,526</b>	<b>354,396</b>	<b>32,130</b>	<b>9%</b>

<b>Surplus/(Deficit)</b>	<b>0</b>	<b>0</b>
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Note 1:

The levy is made up of:

	2014	2013
Victoria Park	322,326	309,196
TransAlta flat rate	20,000	20,000
First street improvement area	500	500
	<u>342,826</u>	<u>329,696</u>



**BYLAW NUMBER 6M2014**

**BEING A BYLAW OF THE CITY OF CALGARY  
PROVIDING FOR TAXATION OF  
BUSINESS REVITALIZATION ZONES  
IN THE CITY OF CALGARY FOR 2014  
\*\*\*\*\***

**WHEREAS** Council has the authority to provide for the taxation of business revitalization zones in accordance with Section 381 of the Municipal Government Act, R.S.A. 2000, c. M-26 (the "Act"), and the regulations passed thereunder;

**AND WHEREAS** Council has established various business revitalization zones in the City of Calgary, which are set out in Schedule "A" to this Bylaw;

**AND WHEREAS** Council desires to provide for the taxation of business revitalization zones for 2014;

**NOW, THEREFORE, THE COUNCIL OF THE CITY OF CALGARY ENACTS AS  
FOLLOWS:**

1. This Bylaw may be cited as the "2014 Business Revitalization Zone Tax Bylaw".
2. In this Bylaw, the term "Business Revitalization Zone" may be referred to as "BRZ".
3. All businesses operating within each of the BRZs identified on the attached Schedule "A", which forms part of this Bylaw, shall be taxed at a rate or rates to be passed annually for each BRZ, except businesses that are referred to in Sections 351 or 375 of the Act.
4. In 2014, the City Assessor shall prepare and record on an assessment roll, assessments of taxable businesses operating within each BRZ for the purposes of the BRZ tax.
5. To prepare the BRZ tax for each BRZ in Schedule "A", the
  - (a) assessments of businesses prepared for the business tax;
  - (b) method of assessment used to prepare the business tax;
  - (c) basis upon which the business tax and penalties are imposed; and
  - (d) procedure for pro-rating and rebating business taxes.

**as set out in the 2014 Business Tax Bylaw, are hereby adopted.**



6. This Bylaw comes into force on the date it is passed.

READ A FIRST TIME THIS \_\_\_\_ DAY OF \_\_\_\_\_, 2014.

READ A SECOND TIME THIS \_\_\_\_ DAY OF \_\_\_\_\_, 2014.

READ A THIRD TIME THIS \_\_\_\_ DAY OF \_\_\_\_\_, 2014.

\_\_\_\_\_  
MAYOR  
SIGNED THIS \_\_\_\_ DAY OF \_\_\_\_\_, 2014.

\_\_\_\_\_  
CITY CLERK  
SIGNED THIS \_\_\_\_ DAY OF \_\_\_\_\_, 2014.



SCHEDULE "A"

## TO THE "2014 BUSINESS REVITALIZATION ZONE TAX BYLAW"

Name of BRZ	Established pursuant to Bylaw:
Bowness Business Revitalization Zone	38M95
The Calgary Downtown Association (A Business Revitalization Zone)	33M88
Fourth Street South West Business Revitalization Zone	40M90
Inglewood Business Revitalization Zone	7M88
The International Avenue Business Revitalization Zone	41M92
The Kensington/Louise Crossing Business Revitalization Zone	23M85
The Marda Loop Business Revitalization Zone	52M84
Montgomery Business Revitalization Zone	56M2010
17 <sup>th</sup> Avenue Retail Entertainment District (RED)	39M84
Victoria Park Business Revitalization Zone	37M96



**BYLAW NUMBER 7M2014**

**BEING A BYLAW OF THE CITY OF CALGARY  
PROVIDING FOR 2014 TAX RATES OF  
BUSINESS REVITALIZATION ZONES  
IN THE CITY OF CALGARY**

\*\*\*\*\*

**WHEREAS** the Council of The City of Calgary ("Council") is authorized to provide for the taxation of business revitalization zones in accordance with Section 381 of the Municipal Government Act, R.S.A. 2000, c.M-26, (the "Act") and the regulations passed thereunder;

**AND WHEREAS** Council has provided for the taxation of business revitalization zones for 2014 in Bylaw Number 6M2014;

**AND WHEREAS** Council has established various business revitalization zones in the City of Calgary, which are set out in Schedule "A" to this Bylaw;

**AND WHEREAS** Council has approved funds for each business revitalization zone based upon the proposal submitted by the Board of each business revitalization zone;

**AND WHEREAS** Council deems it necessary to provide a business revitalization zone tax for each zone at a rate or rates Council considers sufficient to raise the approved amounts payable to each business revitalization zone;

**NOW, THEREFORE, THE COUNCIL OF THE CITY OF CALGARY ENACTS AS FOLLOWS:**

1. This Bylaw may be cited as the "2014 Business Revitalization Zone Tax Rates Bylaw".
2. In this Bylaw, the term "Business Revitalization Zone" may be referred to as "BRZ".
3. For the year 2014, there is hereby imposed a tax rate or rates for each BRZ indicated in Schedule "A" to this Bylaw, which is attached to and forms part of this Bylaw.
4. The tax rate or rates specified in Schedule "A" for a BRZ are imposed upon all businesses operating within the BRZ, except businesses that are referred to in Sections 351 and 375 of the Act.
5. Each year, a business tax notice sent to a taxable business within a BRZ, to whom this Bylaw applies, shall include a statement showing the BRZ tax payable.
6. The taxes imposed pursuant to this Bylaw are due and payable at the same time business taxes in the City of Calgary are due and payable for 2014, and are subject to the same penalties for unpaid taxes.



7. This Bylaw comes into force on the date it is passed.

READ A FIRST TIME THIS \_\_\_\_ DAY OF \_\_\_\_\_, 2014.

READ A SECOND TIME THIS \_\_\_\_ DAY OF \_\_\_\_\_, 2014.

READ A THIRD TIME THIS \_\_\_\_ DAY OF \_\_\_\_\_, 2014.

\_\_\_\_\_  
MAYOR  
SIGNED THIS \_\_\_\_ DAY OF \_\_\_\_\_, 2014.

\_\_\_\_\_  
CITY CLERK  
SIGNED THIS \_\_\_\_ DAY OF \_\_\_\_\_, 2014.



**SCHEDULE "A"****TO THE 2014 BUSINESS REVITALIZATION ZONE TAX RATES BYLAW**

<b>BUSINESS REVITALIZATION ZONE</b>	<b>ESTABLISHED BYLAW NUMBER</b>	<b>TAX RATE 2014</b>
Bowness Business Revitalization Zone	38M95	0.0196
The Calgary Downtown Association (A Business Revitalization Zone)	33M88	0.00139
Fourth Street South West Business Revitalization Zone	40M90	0.0151
Inglewood Business Revitalization Zone	7M88	0.0168
The International Avenue Business Revitalization Zone	41M92	0.0144
The Kensington/Louise Crossing Business Revitalization Zone	23M85	0.0156
The Marda Loop Business Revitalization Zone	52M84	0.0280
Montgomery Business Revitalization Zone	56M2010	0.0160
17 <sup>th</sup> Avenue Retail Entertainment District (RED)	39M84	0.0188
Victoria Park Business Revitalization Zone (excluding the First Street Improvement Area*)	37M96	0.0068
First Street Improvement Area	37M96	0.0076

\* First Street Improvement Area refers to all taxable business located on 1st Street SW, between 12th Avenue and 14th Avenue S.W. in the existing Victoria Park BRZ.