

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.