

Community Services Report to
Regular Meeting of Council
2024 January 30

ISC: UNRESTRICTED
C2024-0024

Business Improvement Areas - 2024 Board Appointments, Budgets and Enabling Bylaws

PURPOSE

Annually Administration brings forward Business Improvement Areas' (BIA) budgets and proposed board appointments for Council's approval. As part of approving the BIA budgets and thus setting the individual tax rates, Council must pass two bylaws: the 2024 Business Improvement Area Tax Bylaw and the 2024 Business Improvement Area Tax Rate Bylaw. The bylaws are the mechanisms that allow the municipality to collect these funds from the businesses on behalf of the BIAs and give the entire amount back to the BIAs to implement budgets.

PREVIOUS COUNCIL DIRECTION

BIA budgets and proposed board appointments are brought forward annually to Council for approval.

RECOMMENDATIONS:

That Council:

1. Give three readings to the proposed 2024 Business Improvement Area Tax Bylaw 9M2024;
2. Approve the proposed 2024 BIA budgets and if budget amendments are needed, authorize each BIA board to amend its respective budget by transferring amounts to or from that BIA board's reserves and transferring amounts between expenditures so long as the amount of the total expenditures is not increased;
3. Give three readings to the proposed 2024 Business Improvement Area Tax Rates Bylaw 10M2024;
4. Appoint the nominees to each of the 15 BIA's boards of directors;
5. Provide a letter to retiring board members to thank them for their service; and
6. Direct that Attachment 5 be held confidential pursuant to Section 17 (Disclosure harmful to personal privacy) of the *Freedom of Information and Protection of Privacy Act* until Council rises and reports on the matter.

CHIEF ADMINISTRATIVE OFFICER/GENERAL MANAGER COMMENTS

GM Katie Black concurs with the content of this report.

HIGHLIGHTS

- This report brings forward the three items Council must approve annually to provide the BIAs with the requested budgeted amounts for the upcoming year.
- Council, in accordance with the Municipal Government Act (MGA) and the Business Improvement Area Regulation 93/2016 (BIA Regulation), approves BIA budgets and enabling bylaws which provides BIAs with revenue collected within each BIA to deliver programs and services as directed by their respective boards.

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- The recommended board member nominees included in this report have been put forward by each of the 15 BIAs to fill vacancies with new board members or renew the appointment of existing board members whose terms have expired. The process to put forward these board members has followed the requirements outlined in the BIA Regulation and each BIA's establishing bylaw.
- Background and Previous Council Direction is included as Attachment 1.

DISCUSSION

Budgets and Enabling Bylaws

Pursuant to the MGA and the BIA Regulation, each year, a BIA board must submit an annual proposed budget to Council for approval. Each BIA board has met and approved its 2024 budget in accordance with its respective internal processes and governance requirements. The submitted budgets set the amount of funds collected by The City on behalf of the BIAs.

To fulfill the legislative requirements, Council must pass two bylaws and approve the BIA budgets as outlined in the recommendations. The details of these steps are as follows:

1. Pass the 2024 Business Improvement Area Tax Bylaw which authorizes Council to impose a BIA tax on all taxable businesses operating within a BIA (Attachment 2).
2. Approve the budgets submitted by the BIAs that indicate the amount of funds required to operate during the 2024 calendar year (Attachment 3).
3. Pass the 2024 Business Improvement Area Tax Rates Bylaw which provides the associated tax rates needed to achieve the budgets requests by the BIAs (Attachment 4).

The BIA tax rate is calculated using the BIA's requested amount in its budget (Attachment 3) divided by the total assessed value of the businesses within its boundaries. The BIA tax is collected from each taxable business located in a BIA. Attachment 3 contains a summary table with 2024 and 2023 BIA tax amounts.

All budget information, including overviews or variance explanations, have been provided by individual BIAs and are presented as submitted by the BIA. The budget template includes the prior year's requested budget and the projected actuals to year end 2023. Any variance between the prior year's budget and actuals reflects changes made after Council approval in 2023 January.

The proposed 2024 Business Improvement Area Tax Rates Bylaw (Attachment 4) sets the tax rates required to provide the amount identified in each budget (see Schedule "A" in Attachment 4 for a summary table). In accordance with section 13 of the BIA Regulation, Council may, in its approval of the BIA budgets, if needed, authorize the BIA boards to amend their budgets 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.

The 2024 BIA notices are scheduled to be mailed on or before 2024 February 8 and payment from businesses will be due on 2024 March 28.

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Board Appointments

The board member nominees recommended for approval by each BIA are found in Attachment 5 (Confidential). The BIA Regulation provides the following direction for the nomination and appointment of individuals to a BIA board:

- a board established for a BIA must consist of individuals nominated by one or more taxpayers in the zone;
- Council may also appoint one or more councillors to be members of a board; and
- Council may only revoke the appointment of a board member who was nominated by a taxpayer if the revocation is recommended by the board.

Administration has confirmed that the first requirement has been met for all recommended nominees. Each new or renewing board member in Attachment 5 signed a nominee acknowledgment form which sets out the applicable legislation under which they must operate as a board member including the MGA, BIA Regulation, and each BIA's establishing bylaw.

EXTERNAL ENGAGEMENT AND COMMUNICATION

- | | |
|--|---|
| <input type="checkbox"/> Public engagement was undertaken | <input checked="" type="checkbox"/> Dialogue with interested parties was undertaken |
| <input type="checkbox"/> Public/interested parties were informed | <input type="checkbox"/> Public communication or engagement was not required |

Administration worked with each BIA to ensure the information presented in this report is accurate, complies with legislative guidelines, and reflects each board of directors' recommendations. As well, in accordance with section 12 of the BIA Regulation, Assessment & Tax mailed each BIA taxpayer a copy of the appropriate 2024 BIA budget and notice of the date and place of the 2024 January 30 Council meeting.

IMPLICATIONS

Social

BIAs and their governing boards promote community vibrancy through local activations and events, support a strong local economy and local businesses, enhance public spaces, and improve overall quality of life in Calgary.

Environmental

BIAs and their boards support walkable communities by enhancing local business and shopping districts, and support local hubs that can provide local shopping, dining and entertainment options to provide choices for local residents that can reduce their carbon footprint.

Economic

BIA work supports and aligns with *Calgary in the New Economy: An economic strategy for Calgary* to support a future-proof and sustainable economy for Calgary. BIAs help to brand our city, support Calgary's our business environment and enhance its livability. BIAs are included

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under the Economic Development & Tourism line of service in the 2023-2026 Service Plans and Budgets.

Service and Financial Implications

No anticipated financial impact

The BIAs are supported by two full time employees within the Partnerships business unit and indirectly by others from Finance, Law, City Clerk's Office, Assessment & Tax, and other areas.

Upon approval of the BIA budgets and enabling bylaws by Council, Administration issues payment for the requested amount directly to the respective BIAs to support their expenses as outlined in their budgets (Attachment 3).

RISK

There are no significant risks associated with this report. However, there is limited time available to complete the required activities between the Regular Meeting of Council on 2024 January 30 and the notice mailing date of 2024 February 8. A delay in the third reading of the of the enabling bylaws could delay the mailing of the notices and risk not meeting the required legislative deadline for the bylaws to be passed by May 1 of the current tax year.

ATTACHMENTS

1. Background and Previous Council Direction
2. 2024 BIA Tax Bylaw 9M2024
3. 2024 BIA Tax Summary and Budgets
4. 2024 BIA Tax Rates Bylaw 10M2024
5. Confidential BIA Board Appointments
6. Presentation

Department Circulation

General Manager/Director	Department	Approve/Consult/Inform
Katie Black	Community Services	Approve
Jill Floen	Law, Legislative Services & Security	Approve
Carla Male	Corporate Planning & Financial Services	Consult
Edwin Lee	Corporate Planning & Financial Services	Consult
Les Tochor	Corporate Planning & Financial Services	Consult

Author: Partnerships business unit