

Community Services Report to
Regular Meeting of Council
2025 January 28

ISC: UNRESTRICTED
C2025-0008

Business Improvement Areas - 2025 Board Appointments, Budgets and Enabling Bylaws

PURPOSE

The purpose of this report is to present for Council's approval the Business Improvement Areas (BIAs) 2025 proposed budgets and board appointments, including passing relevant bylaws, as required under the Business Improvement Area Regulation 93/2016 (the BIA Regulation).

PREVIOUS COUNCIL DIRECTION

This is an annual report brought forward to Council for approval.

RECOMMENDATIONS:

That Council:

1. Give three readings to the proposed 2025 Business Improvement Area Tax Bylaw 6M2025 (Attachment 2);
2. Approve the proposed 2025 BIA budgets (Attachment 3) 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 2025 Business Improvement Area Tax Rates Bylaw 7M2025 (Attachment 4);
4. Appoint the nominees to each of the 15 BIA's boards of directors as set out in Attachment 5;
5. Provide a letter to newly appointed and 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

General Manager Katie Black concurs with the content of this report.

HIGHLIGHTS

- This annual report presents the BIA board appointments, budgets and enabling bylaws to Council for approval in accordance with the Municipal Government Act (MGA) and the BIA Regulation.
- Council's approval of the BIA budgets and enabling bylaws sets the respective BIA tax rates and provides each BIA with the requested budget amounts to implement programs and services directed by their Board. Throughout the year, the municipality collects these funds through a tax on BIA businesses.
- The recommended board member nominees have been put forward by the BIA and have met the requirements under the BIA Regulation.

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- Approvals of these recommendations allow the BIAs to achieve their workplans which bring benefits to Calgary businesses and the patrons that visit these areas.
- BIAs bring value to Calgarians by promoting Calgary businesses, stewarding and enhancing valued commercial destinations in Calgary and partnering with The City on a variety of projects and programs.
- Background and Previous Council Direction is included as Attachment 1.

DISCUSSION

Budgets and Enabling Bylaws

Pursuant to the BIA Regulation, each year, a BIA board must submit an annual proposed budget to Council for approval. Each BIA has met and approved its 2025 budget in accordance with its respective internal processes and governance requirements. The submitted budgets set the amount of tax to be 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 2025 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 2025 calendar year (Attachment 3).
3. Pass the 2025 Business Improvement Area Tax Rates Bylaw which provides the associated tax rates needed to achieve the budgets requests by the BIAs (Attachment 4)

Each 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 2025 and 2024 BIA tax amounts.

All budget information, including overviews or variance explanations, has been provided by individual BIAs and is presented as submitted by the BIA. The budget template includes the prior year's requested budget and the projected actuals to year end 2024. Any variance between the prior year's budget and actuals reflects changes made after Council approval in January 2024.

The proposed 2025 Business Improvement Area Tax Rates Bylaw (Attachment 4) sets the tax rates required to provide the amount identified in each budget (see Schedule "A" 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 2025 BIA tax notices are scheduled to be mailed on or before 2025 February 10 and payment from businesses will be due on 2025 March 31.

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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 2025 BIA budget and notice of the date and place of the 2025 January 28 Council meeting.

IMPLICATIONS

Social

BIAs promote community vibrancy through free 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 support walkable communities by enhancing local business and shopping districts. BIAs help to create local hubs that can provide shopping, dining and entertainment options for residents, that can reduce their carbon footprint.

Economic

BIA work supports and contributes to the implementation of *Uplook: An Action Plan for Calgary's Economy*. BIAs help to brand our city, support Calgary's business environment and enhance its livability. BIAs are included under the Economic Development & Tourism line of service in the 2023-2026 Service Plans and Budgets.

Service and Financial Implications

No anticipated financial impact

RISK

There are no significant risks associated with this report. Financial and governance risks related to BIA operations and The City's legislated requirements are managed through this report's recommendations. However, there is limited time available to complete the required activities between the Regular Meeting of Council on 2025 January 28 and the tax notice mailing date of 2025 February 10. 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.

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ATTACHMENTS

1. Background and Previous Council Direction
2. **Proposed Bylaw 6M2025**
3. 2025 BIA Levy Summary and Budgets
4. **Proposed Bylaw 7M2025**
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
Les Tochor	Corporate Planning & Financial Services	Consult
Edwin Lee	Corporate Planning & Financial Services	Consult
Aaron Brown	Corporate Planning & Financial Services	Consult

Author: Major Partners, Partnerships