

PROPOSED

ITEM #8.1
PFC2018-0013
ATTACHMENT 2

BYLAW NUMBER 5M2018

BEING A BYLAW OF THE CITY OF CALGARY PROVIDING FOR TAXATION OF BUSINESS IMPROVEMENT AREAS IN THE CITY OF CALGARY FOR 2018

WHEREAS the Council of The City of Calgary (“Council”) has the authority to provide for the taxation of business improvement areas 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 improvement areas 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 improvement areas for 2018;

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

1. This Bylaw may be cited as the “2018 Business Improvement Area Tax Bylaw”.
2. In this Bylaw, the term “Business Improvement Area” may be referred to as “BIA”.
3. All businesses operating within each of the BIAs 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 BIA, except businesses that are referred to in Sections 351 or 375 of the Act.
4. In 2018, the City Assessor shall prepare and record on an assessment roll, assessments of taxable businesses operating within each BIA for the purposes of the BIA tax.
5. To prepare the BIA tax for each BIA 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 2018 Business Tax Bylaw, are hereby adopted.

PROPOSED

ITEM #8.1
BYLAW NUMBER 5M2018

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

READ A FIRST TIME ON _____

READ A SECOND TIME ON _____

READ A THIRD TIME ON _____

MAYOR

SIGNED ON _____

CITY CLERK

SIGNED ON _____

PROPOSED

ITEM #8.1
BYLAW NUMBER 5M2018

SCHEDULE "A"

TO THE 2018 BUSINESS IMPROVEMENT AREA TAX BYLAW

BUSINESS IMPROVEMENT AREA	BYLAW NUMBER
Mainstreet Bowness Business Improvement Area	55M2016
Calgary Downtown Association	38M2017
Chinatown District Business Improvement Area	43M2015
4 th Street South West Business Improvement Area	59M2016
HIPville Business Improvement Area	40M2017
Inglewood Business Improvement Area	36M2017
International Avenue Business Revitalization Zone	58M2016
Kensington Business Revitalization Zone	56M2016
Marda Loop Business Improvement Area	52M84
Montgomery on the Bow Business Improvement Area	54M2016
17 th Avenue Retail & Entertainment District Business Improvement Area	39M2017
Victoria Park Business Improvement Area	57M2016