

**PROPOSED WORDING FOR A BYLAW TO AMEND THE 2015 BUSINESS TAX BYLAW**

1. Bylaw 1M2015 is hereby amended.
2. Section 2 is deleted and replaced with the following:
  - “2. The purposes of this Bylaw are as follows:
    - (a) to authorize the assessment, supplementary assessment and taxation of Businesses operating in the city of Calgary; and
    - (b) to provide for the exemption from taxation of certain classes of Businesses operating in the city of Calgary.”
3. In section 3:
  - (1) the following is added after subsection 3(1)(g) as subsections 3(1)(g.1) and (g.2):
    - “(g.1) “Operator of a Parking Facility” means a Person that operates a Parking Facility whose responsibilities include any one or more of the following:
      - (i) the lease, license, or rental of area or spaces in a Parking Facility,
      - (ii) the allotment of area or spaces in a Parking Facility,
      - (iii) the allocation of area or spaces in a Parking Facility,
      - (iv) the general maintenance and upkeep of the Parking Facility, which may include but is not limited to repairs, the security of the Parking Facility, and the obtaining of insurance for the Parking Facility,
      - (v) the collection of fees from the users of the Parking Facility, and
      - (vi) the delegation or assignment of one or more of the above responsibilities.
    - (g.2) “Parking Facility” means any space used for the parking or storage of motor vehicles, and includes but is not limited to a parkade, parking garage, or parking lot.”
  - (2) subsection 3(1)(i) is deleted and replaced with the following:
    - “(i) “Premises” means any space used in connection with a Business, and without limiting the generality of the foregoing includes:
      - (i) land and buildings or parts of buildings on such land;

- (ii) any store, office, warehouse, factory, facility, hotel, motel, enclosure, yard or other space; and
- (iii) a Parking Facility;"

4. In section 4:

- (1) subsection 4(1) is deleted and replaced with the following:

"(1) Every Person who operates a Business in the City in 2015 shall be assessed a business assessment by the Assessor for the purposes of imposing a business tax.";

- (2) the following is added after subsection 4(1) as subsection 4(1.1):

"(1.1) Subsection (1) applies to an Operator of a Parking Facility, regardless of:

- (a) whether parking space in the Parking Facility is used by any of the following:
  - (i) the owner
  - (ii) a tenant, or
  - (iii) the public,
- (b) the source or ownership of the motor vehicles parked or stored in the Parking Facility,
- (c) the allocation of area or spaces within the Parking Facility, and
- (d) the location of the Parking Facility."

- (3) subsection 4(2) is deleted and replaced with the following:

"(2) Business assessments shall be prepared based on one hundred percent of the Net Annual Rental Value of the Premises.";

and

- (4) subsection 4(3) is deleted and replaced with the following:

"(3) Any business assessment prepared in accordance with this bylaw must be an estimate of the Net Annual Rental Value of the Premises on July 1, 2014."

5. Subsection 5(b) is deleted and replaced with the following:

- "(b) enter on the business assessment roll the name of every Person operating a Business in the City and shall assess each Person by entering on that roll the name of the assessed Person and the assessed value of the Premises."

6. Subsection 9(a) is deleted and replaced with the following
  - “(a) enter and inspect the Premises;”.
7. Subsection 11(d) is deleted and replaced with the following
  - “(d) on each Person who increases the space of the Premises after the business tax roll has been prepared.”.
7. Subsection 15(b) is deleted and replaced with the following
  - “(b) mail or deliver a tax bill to each Person liable for business taxes, which shows both the assessed value of the Premises and the amount of the business tax payable.”.
8. In section 18:
  - (1) subsection 18(1)(d) is deleted and replaced with the following:
    - “(d) any Business whose use of the property would qualify that property to be eligible for a property tax exemption pursuant to the Act;”;
  - (2) subsection 18(1)(f) is deleted and replaced with the following:
    - “(f) any Business established as a Non-Profit organization where the Premises is used to promote the interests of an industry, profession or trade including education or research;”;
  - (3) subsection 18(1)(g) is deleted and replaced with the following:
    - “(g) Premises used by a Trade Union where the activities of a Trade Union are conducted;”;
  - (4) subsection 18(1)(h) is deleted and replaced with the following:
    - “(h) any Business whose use of the property would qualify that property to be eligible for a property tax exemption under the Regulation but for sections 16(2) or (3) of the Regulation.”;
  - (5) subsection 18(3) is deleted and replaced with the following:
    - “(3) Notwithstanding subsection (1), any Business, including one operated by a Non-Profit organization or association, whose use of the Premises:
      - (a) is primarily for Commercial Purposes; and
      - (b) operates in competition with other Businesses in the city of Calgary

is not exempt from business taxation.”

(6) subsection 18(4) is deleted and replaced with the following:

“(4) Subject to the restrictions set out in this section, a Business may become exempt from the payment of business taxes imposed under this Bylaw for a portion of a Premises which becomes Vacant and Unused for a period of at least 30 days, regardless of whether there is a lease or license of occupation in place with respect to that Premises.

(a) For greater certainty, the term “Vacant and Unused” in this section means space which forms part of a Premises but:

- (i) is physically separated from other space by walls and locked doors or is separated by other means which makes it inaccessible and unable to be used for Business purposes; and
- (ii) is entirely empty from wall to wall and floor to ceiling, and does not contain equipment, furnishings, cubicle walls or partitions; but
- (iii) does not include portions of the Premises which are temporarily unused such as hotel and motel rooms, individual offices, parking spaces, or space being renovated.

(b) In order to be eligible to benefit from an exemption for Vacant and Unused space pursuant to this subsection:

- (i) a Person must notify the City’s Assessor in writing of the Vacant and Unused space; and
- (ii) the City’s Assessor has confirmed such Vacant and Unused space status.

(c) Any exemption granted for Vacant and Unused space pursuant to this subsection shall not take effect or have application prior to the date of notification, and shall have effect only as long as the space is Vacant and Unused.”

9. Section 23 is deleted and replaced with the following:

“23. Subject to sections 18 and 24 of this Bylaw, when a Person operates a Business in the City, the Person is liable for payment of the business tax imposed in respect of that Business, whether based on an annual or supplementary assessment.”

10. Section 24 is deleted and replaced with the following:

- “24. When The City is notified that a Business has ceased to use space in connection with the Business, the associated tax account shall be adjusted in proportion to the number of months of operation in the calendar year, with any portion of the month greater than fifteen (15) days being considered to be a full month. If there is a credit balance after the account has been adjusted, that amount will be refunded to the owner of Business or applied to any other outstanding business tax accounts of that owner.”
11. This Bylaw comes into force on the date it is passed.